

Sensitive Expenditure Policy

Mō wai me te whānuitanga | Audience and scope

This policy applies to:

- a) all employees of Te Pūkenga, including contracted staff and secondees providing services for Te Pūkenga, and those on fixed-term contracts (collectively referred to as kaimahi in this policy); and
- b) where appropriate, Ohu Kaitiaki, which extends to all those operating at a governance level, including Council members and members of Council’s advisory committees.

It covers all expenses including travel, credit cards, and the receiving of gifts, hospitality, and entertainment to and from individuals or organisations external to Te Pūkenga. It also includes gifts received from, or made to, ākonga/learners.

This policy extends to the giving and receiving of koha.

This policy is an overarching national policy that applies to Te Pūkenga head office but also sits across the policies and procedures of each business division of Te Pūkenga.

Mokamoka whakaaetanga | Approval details

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Policy sponsor (has authority to make minor amendments)	Chief Financial Officer	Policy owner	Chief Executive
Contact person	Michelle Teirney	Date of next review	1 July 2025

Amendment history

Version	Effective date	Created/reviewed by	Reason for review/comment
1	1 April 2022	Sinead Hart and Phillip Jacques	Consolidation of the previous Sensitive Expenditure Policy (approved August 2021) with the travel and accommodation and credit card policies. The latter were originally approved with effect from 1 April 2020 and were due for review 1 April 2021. Objective is to capture all expenditure in one policy. The amendments also address recommendations made by Audit New Zealand in 2021.

Version	Effective date	Created/reviewed by	Reason for review/comment
2	1 December 2022	Phillip Jacques	Amended to provide for national application during transition. Approved by Risk and Audit Committee with delegated authority from Council.
2.1	6 March 2023	Sinead Hart	Minor amendments to points 9.12, 9.21, 10.2, 10.6 and 12.2.
3	1 July 2024	Katherine Harbrow, Kara Hiron, Michelle Teirney, Tilly McKay	Incorporate feedback from external auditor. Amended to include koha provisions, and other minor updates.

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Sensitive Expenditure Policy

1 Purpose

The purpose of this policy is to set out the expectations for appropriate use of public funds for business expenses, to ensure Te Pūkenga meets its contractual obligations to its preferred supplier for travel management, and all kaimahi act responsibly to withstand parliamentary and public scrutiny. This policy covers the giving and receiving of gifts, koha, hospitality, entertainment together with travel expenditure, sensitive expenditure, and use of credit cards.

2 Overarching Principles

- 2.1 Expenditure must be within budget and authorised (within the delegation of the authoriser) before it is incurred. Non-compliance with this policy may result in kaimahi incurring unapproved expenses at their own expense. Non-compliance may result in disciplinary action up to and including dismissal without notice. For contractors, non-compliance may result in the immediate termination of their contract for service.
- 2.2 Kaimahi will work with integrity, ethically and responsibly to meet all the Code of Conduct requirements¹. When undertaking official duties, kaimahi should not be out of pocket; or have any personal gain or benefit.
- 2.3 Gifts and/ or hospitality may not be offered or received except for a justified business purpose and are subject to the principles of moderate and conservative expenditure, integrity, preserving impartiality and be open to parliamentary and public scrutiny.

¹ Where a National Code of Conduct has not been adopted, the Code of Conduct applied within the business division will apply.

- 2.4 The guiding principles for expenses are those contained in the Office of the Controller and Auditor-General's (OAG) good practice guide. All expense decisions must adhere to the following principles:
- a) be moderate, reasonable, and appropriate to the situation
 - b) have a justified business purpose
 - c) be subject to high standards of integrity
 - d) be impartial, transparent, and open to parliamentary and public scrutiny
 - e) be pre-approved in accordance with Te Pūkenga Delegations Policy, within budget, and be authorised appropriately
 - f) no individual may approve their own expense or an expenditure they may have benefited from
 - g) ensure all kaimahi are aware of this policy and any supporting procedures
 - h) all reimbursement claims need to be in English or Te Reo Māori (or with certified translation at the submitter's cost, before payment)
- 2.5 The policy applies to all expenses made and received by kaimahi and specifically covers the following sensitive expenditure areas where expenses may be incurred in the course of business:
- a) entertainment and hospitality
 - b) travel and accommodation
 - c) goods and services
 - d) giving and receiving gifts and/or hospitality offers
 - e) giving and receiving koha
 - f) communications technology, including hardware and use of mobile devices
 - g) use of Te Pūkenga assets
 - h) catering and meals, no reimbursement for expenses incurred on any form of alcoholic beverages
 - i) sponsorship
 - j) credit card usage

3 Sensitive Expenditure

- 3.1 In general terms "sensitive expenditure" refers to all expenses incurred by Te Pūkenga that could be seen as giving some private benefit to any kaimahi in addition to the business benefits Te Pūkenga derives from the expense. It is the circumstances in which the expense occurs, together with the materiality and cost, which will determine whether it is potentially a sensitive expenditure.
- 3.2 Sensitive expenditure is discretionary expenditure and choices can be made about the type, level or nature of expenditure and can be perceived to have an element of personal benefit. Sensitive expenditure includes, but is not limited to, the expenditure listed below:

Expenditure
Travel ² - air, car rentals, taxis, private mileage, accommodation, meals ³
Entertainment and hospitality (please see requirements in relation to alcohol at paragraph 8 below)
Using mobile devices and communication technology
Gifts (both receiving and giving) including koha
Individual training or professional development (excluded as addressed in Learning and Development Policy)

- 3.3 Travel expenses, entertainment and hospitality should be arranged as per the guidelines of this policy. Any expenses that fall above the amounts or guidelines specified in this policy should be treated as sensitive expenditure.
- 3.4 Sensitive expenditure will be consistent with accountability and responsibility standards that the public expects of public servants using taxpayer money, as set out in the guidelines from the Office of the Auditor-General - [Controlling sensitive expenditure: Guide for public organisations](#).
- 3.5 All sensitive expenditure must be clearly identifiable and accurately recorded in the financial systems of Te Pūkenga. This includes gifts received being recorded in the Koha, Gifts and Hospitality Register accessed via Te Pūkenga Te Whare SharePoint.
- 3.6 Sensitive expenditure must be correctly coded and appropriate supporting documentation, for example, invoices, must be filed.

4 Giving and receiving

- 4.1 Te Pūkenga recognises the giving and receiving of gifts, hospitality and entertainment is customary for certain justified business purposes. However, such exchanges can be sensitive because of the range of purposes it can serve, the opportunities for private benefit, and the wide range of opinions as to what is appropriate. All gift and hospitality giving and receiving must follow the principles set out in this policy.
- 4.2 All gifts and hospitality received by kaimahi (irrespective of \$ value) should be recorded in the Koha, Gifts and Hospitality Register maintained by Te Pūkenga Procurement, and records kept in accordance with the Public Records Act 2005 (available on Te Whare SharePoint (intranet)). This requirement extends to all recipients and so where a gift is received by kaimahi and kaimahi then regifts to another kaimahi, or is permitted to retain the gift by Te Pūkenga, then the regift must also be recorded in the Koha, Gifts and Hospitality Register.

² As per the Te Pūkenga Delegations Policy, all overseas travel must be approved by the delegated authority prior to any reservations being made. Chief Executive overseas travel is to be approved by the Chairperson.

³ All Council expenditure is to be approved by the Chairperson of the Council. The Chairperson's expenditure is to be approved by the Chair of the Finance, Risk and Audit Committee.

- 4.3 Kaimahi will take measures to avoid any risk of a gift or hospitality being excessive or inappropriate, or involving an expectation of a favour in return.
- 4.4 Kaimahi must not accept any gift, hospitality, or other consideration if this could be perceived as either an inducement or reward for doing, or refraining from doing, anything in an official capacity, or showing favour or disfavour to any person in an official capacity.
- 4.5 The conduct of individuals should not create the perception of any conflict between their official duties and their private interests. All kaimahi must comply with the Conflict of Interest Policy and Procedures.
- 4.6 Where kaimahi attend an event, function, or occasion where they are representing Te Pūkenga and are presented with a gift or donation from external parties such as:
- a) ākongā
 - b) organisations and third parties
 - c) other government entities
 - d) other individuals,

the gift or donation is considered the property of Te Pūkenga. Where a koha is received, please refer to section 5 of this Policy.

- 4.7 Where kaimahi are travelling on business and wish to stay with a friend or relative instead of staying in accommodation, then a contribution to their host can be provided up to \$50 GST Inclusive per night and the expense claim can be made for the actual costs.

Leaving gifts

- 4.8 Where Kaimahi have under 8 years of service, kaimahi can have a small team morning tea funded by Te Pūkenga to the amount of \$10 per person, up to a maximum of \$200 (GST Inclusive).
- 4.9 Where Kaimahi has over 8 years of service, kaimahi can have a small team morning tea funded by Te Pūkenga to the amount of \$10 per person up to a maximum of \$300 (GST Inclusive), of which Te Pūkenga could use up to \$100 (GST Inclusive) of this maximum towards a gift. A leaving gift is at the discretion of the Business Division but must not exceed this limit.

End of year function

- 4.10 The Executive Leadership Team have currently approved \$25 per person (GST Inclusive) for full time and part time kaimahi for one function. This \$ value is subject to change so please check each year that this is the current approved amount.
- 4.11 Expressing congratulations or sympathy (such as cards, flowers, tokens or small presents) should be self-funded, as this is not perceived good use of public money. There may be exceptions approved by the Chief Executive (or Business Division Executive Director in the context of business divisions).

Recognising Successes or Significant Achievements

- 4.12 Celebrating business successes or significant achievements is an important part of any workplace and is encouraged in terms of its core values. Celebrating, however, does not always mean a catered event is required. The nature of the achievement and form of recognition should be considered including whether a catered event is required or not.
- 4.13 If a catered event is considered appropriate in the circumstances, how and when this could be provided should be considered e.g. at a quarterly event, team meeting.

Catering Internal Staff Meetings

- 4.14 Refreshments for internal short-duration meetings are available from the appropriate staff kitchens and tea making facilities provided by Te Pūkenga.
- 4.15 Catering for internal staff meetings (morning teas, lunch, afternoon tea) may be provided as follows:
- A working lunch (and refreshments) is acceptable where the meeting runs for most of the day (5+ hours) and where the meeting bridges 12pm to 1pm.
 - Morning teas or afternoon teas where the meeting exceeds 4 hours.
- 4.16 Exceptions to this may be approved by the Chief Executive (or Business Division Executive Director in the context of business divisions), where there is a justified business purpose, and this must be documented on the relevant expenditure records.

Catering Meetings with External Parties

- 4.17 Refreshments may be provided for short duration meetings with external parties and, where appropriate, a working lunch if the meeting bridges 12pm to 1pm.

Expenditure Which is not Appropriate

- 4.18 In addition to catering for routine, non-recognition short-duration internal kaimahi meetings, there are a number of specific kaimahi related expenses that are not appropriate to be funded from divisional budgets:
- Buying cakes, flowers, cards and presents to celebrate kaimahi birthdays, weddings, birth of a child or similar personal events.
 - Purchase of flowers for kaimahi unless in exceptional circumstances.
 - Purchase of food or alcohol for Friday (or other evening) drinks (unless via a formal internal catering mechanism allowed for above).
 - Purchase of refreshments/meals for colleagues during routine “catch-ups” or work in progress meetings.

5 Koha

Koha is a gift or contribution made in a Māori cultural context, usually in recognition of hospitality or some beneficial action or service. Koha reflects the mana of both the donor and the recipient and embodies the philosophy of reciprocity.

Koha (both given and received) should be in keeping with the commitment, and statutory obligation of Te Pūkenga through its Charter, to give effect to Te Tiriti o Waitangi. Te Pūkenga is applying best endeavours to embed this commitment in all organisational policies, procedures, and practices. It is recognised that Te Pūkenga is at the beginning of its journey and that policies and procedures will be updated as the manner in which we give meaning to this commitment becomes more apparent.

Te Pūkenga recognises the giving and receiving of koha is in the spirit of tikanga ā-iwi (cultural practices/tribal customs) and is both appropriate and necessary for certain justified business purposes. While this is recognised, Te Pūkenga – as a public organisation – is also aware of the need to manage the expenditure and receipt of koha sensitively and with due diligence.

- 5.1 Like gifts and hospitality, koha is considered sensitive expenditure and so is subject to the principles of integrity and financial good judgement as set out in this Policy. Any koha offered or accepted must have a justified cultural or business purpose, be open and transparent and free from conflict of interest.
- 5.2 Koha may not be offered or given by Te Pūkenga in substitution for legitimate payment or remuneration, including expenses such as the hiring of marae, provision of food and/or associated resources. However, this does not prohibit ākonga/learners, kaimahi or Ohu Kaitiaki from making a koha contribution out of their own resources as part of a learning and/or cultural experience.
- 5.3 Where kaimahi attend an event, function, or occasion where they are representing Te Pūkenga and are presented with a koha from an external individual or organisation, this koha is considered the property of Te Pūkenga.
- 5.4 Similarly, where kaimahi are presented with a koha from ākonga/learners, suppliers, or other individuals/organisations, this koha is also considered the property of Te Pūkenga.
- 5.5 All koha received by Te Pūkenga or kaimahi from external parties should be recorded in the Koha, Gifts and Hospitality Register.
- 5.6 Giving or receiving koha may only be approved in accordance with the delegated authority levels specified in accordance with the National Delegations Policy.
- 5.7 Te Pūkenga will reimburse kaimahi for expenses incurred in koha in accordance with this policy.

Taonga

- 5.8 Te Pūkenga will reimburse kaimahi for expenses incurred in koha in accordance with this policy. Taonga refers to a treasured possession or anything that is prized in Māori culture. This term can be applied to anything considered to be of value including socially or culturally valuable objects, resources, phenomenon, ideas, and techniques.
- 5.9 Each business division shall maintain its own register or inventory of taonga.

6 Managing Integrity of Expenditure

6.1 Follow these steps to ensure integrity of expenditure:

- a) Managers must document explanations for any discretionary expenses, particularly sensitive expenditure such as but not limited to travel, entertainment, internal events, or expenses that may appear unusual.
- b) All expenses must be within the delegated approver's budgeted authority and be authorised and approved according to relevant policies, procedures and guidelines prior to the sensitive expenditure being incurred. The Procurement Policy in particular has processes around how to select and purchase from suppliers.
- c) If the expenditure is high in value in the circumstances, or there is a conflict-of-interest (perceived or otherwise on the part of the person incurring the expense), or could be perceived as sensitive, or the delegated approver is unavailable, then the cost should be referred to the delegated approver one above or the Chief Executive.

6.2 The above standard integrity tests must be applied to evaluate if an expense is reasonable and that it complies with the standards of appropriate spending by Te Pūkenga. If you have any doubt at all, check with your manager and do not approve the expense.

7 Budget and Financial Delegation Holders

7.1 Budget and financial delegation holders must ensure that:

- a) all approved expenditure uses the one-up principle
- b) all approvals meet this policy's standards, principles, and other requirements
- c) the correct expenditure coding is used
- d) the expenditure is within budget
- e) all supporting documents are filed
- f) their approval is within Te Pūkenga Delegations Policy

7.2 The authorising manager is accountable for their sensitive expenditure decisions, compliance, and consequences of breaches of this policy. Compliance will be monitored by Finance.

7.3 All kaimahi involved in making or approving sensitive expenditure are required to comply with this policy. In addition to the recording of gifts in the Koha, Gifts and Hospitality Register, Council members are required to report gifts on an annual basis within 2 months of the end of each financial year (31 December).

7.4 Where any expenditure within scope of this policy is deemed to be unreasonable by the Chief Financial Officer or Chief Executive (or Business Division Finance Executive / Business Division Lead in

the context of business divisions), an explanation will be sought from the authoriser.

- 7.5 Kaimahi who consider there are grounds for enquiry into inappropriate expenditure may advise their manager or Finance immediately. Alternatively, regard should be had to the Protected Disclosures (Protection of Whistleblowers) Act 2022 (or any replacement legislation) and the Protected Disclosures Policy adopted by Te Pūkenga in compliance with this. Council members who consider there to be grounds for enquiry should advise the Chair of Council and / or the Chief Executive.

8 Decision Making

- 8.1 Applying judgment in decision making regarding giving or accepting a gift or donation.

Standards

- 8.2 All expenses and / or acceptance of a gift must withstand internal and external scrutiny. To ensure this, kaimahi are asked to apply these standard probity tests before incurring or approving expenditure for a gift:
- Can Te Pūkenga confidently justify this expenditure / gift to the Minister, a taxpayer, a stakeholder, or other interested party?
 - Does the expenditure support the functions and Charter of Te Pūkenga? If so, what are the specific organisational benefits?
 - Would publicity on the expenditure or acceptance of the gift reflect a well-managed and prudent Te Pūkenga?
 - Is the expenditure or value of the gift moderate and appropriate to the occasion?
 - Is the expenditure good value for money?

Considerations

- 8.3 If the expenditure on a gift or donation to be given or to be received is significant, or likely to be contentious, please consider the following:
- Is a risk management strategy necessary for this gift? If so, is it in place?
 - Do the benefits outweigh any risks?
 - Does the activity's frequency or significance warrant developing a specific policy with which to manage Te Pūkenga risk?

9 Alcohol

- 9.1 All alcohol purchases must be approved by the Chief Executive or the Business Division Lead in the context of business divisions. This includes alcohol purchased for programme delivery eg hospitality, super yachts.
- 9.2 Te Pūkenga is committed to providing a healthy and safe environment for kaimahi, learners and guests. When entertaining, kaimahi and guests' health and safety must be considered, especially when alcohol is consumed. Te Pūkenga code of conduct and Health and Safety Policy should be considered. Te Pūkenga may apply a disciplinary process where any conviction for driving under the influence of

alcohol affects a person's ability to carry out their role to fullest extent. When entertaining, we must ensure health and safety of all participants, and moreover the perception of entertainment using public funds.

- 9.3 Expenditure on alcohol should be considered an infrequent event and any amount must be approved in advance by the Chief Executive (or Business Division Executive Director in the context of business divisions).

10 Travel

- 10.1 Te Pūkenga has two preferred Travel Management suppliers, which includes all air travel, accommodation, and rental vehicles. These suppliers should be used by all divisions.

Approval to Incur Travel Expenses

- 10.2 Consideration should be given for the need to travel prior to making a booking. Video or telephone conferencing may be an acceptable alternative.
- 10.3 All travel by kaimahi or any other person for business or study purposes, whether within New Zealand or overseas, must be approved prior to the travel and authorised in accordance with the National Delegations Policy.
- 10.4 Travel funded by Te Pūkenga should be made using the most efficient and cost-effective form of transport where possible. Whilst the lowest cost will be a key factor, consideration also needs to be given to efficiency, risk, effectiveness, appropriateness, and sustainability including travelling time, and location.
- 10.5 All domestic travel expenditure by the Chief Executive shall be approved by the Chair of Te Pūkenga Council within one month of travel occurring.
- 10.6 No-one can approve their own travel arrangements or related expenses. Their one-up manager (own cost-centre) or budget holder (another cost-centre) must approve proposed domestic travel.
- 10.7 All overseas travel outside of Aotearoa New Zealand must be approved per the National Delegation Policy.
- 10.8 Kaimahi should select the most affordable travel option and not be influenced by their personal airline loyalty reward.

Family Members Accompanying Kaimahi

- 10.9 Family members are allowed to accompany a kaimahi member who is on official Te Pūkenga business provided:
- No additional costs are incurred by Te Pūkenga
 - The presence of family does not interfere or compromise the work-related purpose(s) of the trip.
 - They do not attend any work-related meetings/functions unless expressly invited to do so by the 'host' or work-related colleagues.

d) Family members will purchase their own travel insurance.

Personal Travel

- 10.10 Personal leisure travel is permitted as an extension to approved business travel (e.g., weekend) as long as this is incidental to the business travel. This extension must be approved by the Chief Executive or the Business Division Lead in the context of business divisions and any additional cost as a consequence of the extension is met from kaimahi personal funds.
- 10.11 Personal travel beyond authorised trip: Kaimahi travelling on Te Pūkenga business will only be reimbursed for expenses incurred from Aotearoa New Zealand to their destination (and between destinations if multiple countries are included) and return. Te Pūkenga accepts no liability for personal travel costs, incidents or accidents, sight-seeing trips or other leisure activities outside of business travel; this will be at the traveller's sole discretion and responsibility.
- 10.12 Stopovers: Kaimahi may arrange private travel on stopovers during official business. In those circumstances, kaimahi must apply for leave, meet all additional expenses, including the cost of insurance cover as required and pay the travel agency the difference between their cost and the most direct and economical route to the official destination at the time of receipt of tickets. Te Pūkenga travel insurance will not cover kaimahi for private travel, even when linked to business travel. See clause 10.21 to 10.25 for more information.

Travel Arrangements

- 10.13 Travel to attend Te Pūkenga meetings or events; flights, accommodation and rental cars are booked through preferred travel supplier via the travel coordinator allocated to your team. The travel request is then sent to your approving manager to approve your travel plans before the booking is confirmed.
- 10.14 Where more than one kaimahi is travelling to the same event then all attempts should be made to travel together where possible.
- 10.15 Te Pūkenga does not provide travel advances for any expenses claimed outside of the standard booking procedure. There can be an exception where the traveller is going overseas to a country which is cash based and, in this case, up to NZD\$2,000 worth in that currency can be advanced with approval of the Chief Executive or Division Executive Director. Note that a kamahi can only have one cash advance at any one time. On return from overseas travel a reconciliation of the expenses is required within a month, with attached receipts. All receipts need to be in English or Te Reo Māori (or with certified translation at the traveller's cost).
- 10.16 Travel arrangements should be made as soon as possible and well ahead of the actual travel date, so the expense is the most cost effective. At a minimum, travel should be booked at least 14 days in advance for domestic travel and 45 days for international. Economy travel is provided for all journeys and any requested upgrades will be incurred at your own cost or are subject to the discretion of the Chief Executive having regard to the purpose of the trip and the time / cost efficiencies of an upgrade.
- 10.17 Te Pūkenga will reimburse out of pocket taxi, mileage or parking expenses and any expenses actually and reasonably incurred when travelling on Te Pūkenga business in accordance with this policy. The standard should be modest and appropriately reflect public sector norms.

10.18 Te Pūkenga will not reimburse telephone calls and wi-fi usage on personal devices while away on business travel. If using business device while on business travel this will be provided but care should be taken to minimise the cost. Please notify Digital Support of the dates and locations likely to be included on your business travel. This will allow Digital Security to accommodate the access and monitor accordingly. Refer to the Computer, Email and Internet Policy and Mobile Device Policy for more detail.

10.19 There should not be any taxi charge cards in use as these can be used fraudulently. Te Pūkenga utilises other payment methods such as credit cards and reimbursement for taxi charges.

10.20 If kaimahi are using app-based/ ride-share taxi services that there will only be reimbursement for the actual business-related travel cost (i.e. no reimbursement of fees and cash). All reimbursement must be supported by documented evidence of the cost.

Travel Insurance

10.21 Te Pūkenga does not provide Domestic Travel insurance.

10.22 Travel insurance is provided by Te Pūkenga for business international travel only. Prior to booking any international travel, please review the insurance policy with your group's travel coordinator, to make sure it meets the needs of your trip. You are responsible to make sure your travel insurance covers what you need for your journey.

10.23 Pre-existing medical conditions need to be checked against the travel insurance policy at least 10 days prior to international travel to ensure coverage. If the insured person is fit to travel, not travelling against medical advice, and not travelling to seek medical attention for their pre-existing condition, the policy will respond to medical expense losses related to their pre-existing condition as per standard terms and conditions.

10.24 Te Pūkenga will not be liable for any costs incurred due to erroneous or incomplete process. Please contact your travel co-ordinator to discuss your specific needs.

10.25 Independent Contractors (non-employees) travelling on Te Pūkenga business are required to provide their own travel insurance and will not be covered by Te Pūkenga policy unless otherwise negotiated with their appropriate travel approver.

10.26 Ākonga/learners travelling for Te Pūkenga study purposes will be covered by Te Pūkenga travel insurance policy if the travel is booked by Te Pūkenga.

Flights

10.27 Your Te Pūkenga travel coordinator will book the most economical airfare as opposed to more expensive fully flexible option unless specifically required, in which case the reason will need to be noted. The standard class for all domestic and international in-flight travel under 10 hours is economy class.

- 10.28 Travellers may be permitted to fly premium economy where in-flight travel is more than 10 hours. Reasons for an upgrade to premium economy could include health or disability impairments, additional travel requirements i.e., a necessity to drive a further distance after landing or where there is a requirement to commence work immediately after landing. This must be approved by the Chief Executive
- 10.29 Business class travel may only be booked with approval in writing from the Chief Executive.
- 10.30 Air New Zealand are our preferred provider although in some cases for domestic travel, Jetstar flights are available for times outside of the Air New Zealand flight schedule.
- 10.31 Te Pūkenga will book a seat-only fare, which will include only one carry-on luggage, even for overnight trips. Carry-on luggage weight restriction will be advised by the air carrier. Any cost incurred for exceeding this will be at the cost of the traveller⁴. If checked baggage is required for extended trips, this must be noted when originally contacting your travel coordinator.
- 10.32 It is the traveller's responsibility to check that the details contained in the itinerary are correct. This should be checked as soon as the travel documents are sent through to you in order to correct any mistakes.

Travel Cancellations

- 10.33 Where a flight is cancelled, or a traveller is unable to fly, contact the travel coordinator as soon as possible or if outside of business hours, contact Te Pūkenga preferred travel supplier directly. For any cancellations, the travel coordinator must be contacted prior to travel commencement, where possible, in order for Te Pūkenga to recoup any losses. If the cancellation needs to be made outside of standard business hours, you are required to contact Te Pūkenga preferred Travel supplier directly on their afterhours number. Te Pūkenga preference is that where possible, if the travel cannot be refunded or held in credit, an alternative date is to be booked for future travel.

Air Travel Loyalty Programmes/Clubs

- 10.34 Airlines are not to be selected based on reward schemes, these must only be incidental to the business travel.
- 10.35 Paid membership to lounges or clubs must be made from a kaimahi personal account or from their personal airpoints account.
- 10.36 As a part of the All of Government agreement with Air New Zealand, airpoints are not accrued when travelling for Te Pūkenga, however, status points will continue to be accrued.

Accommodation

- 10.37 If it is possible, flights will be booked in and out of the required destination on the same day. There will not be additional accommodation booked unless flights are unavailable or there is a business or safety need to stay overnight.

⁴ Please check your airlines website for the most up to date information.

- 10.38 Accommodation bookings are to be booked to the economy standard within Aotearoa New Zealand, on or under the rate of NZD\$300 (GST Inclusive) for Auckland and Wellington and NZD\$240 for other locations per night. This standard will include a single room with bathroom facilities. Depending on the country, international accommodation can be above economy standard, but must be approved by the Chief Executive or the relevant Business Divisional Lead prior to the booking being made.
- 10.39 Where accommodation is not available within the capped rate above, the most appropriate option based on business need and value for money shall be selected, ensuring the selection is defensible under public scrutiny. Documentation showing the rationale for the selection shall be collated by the travel coordinator and reported when requested.
- 10.40 Any room upgrades must receive the prior approval within the delegated authority.
- 10.41 Travelers are discouraged from arranging their own accommodation. It is Te Pūkenga duty to ensure that the accommodation is fit for purpose. No expense reimbursement would be provided if own accommodation is arranged.

Meals

- 10.42 Where it is necessary to travel overnight to attend Te Pūkenga duties, Te Pūkenga will cover reasonable meal expenses where meals are not otherwise provided as part of a Te Pūkenga event.
- 10.43 Te Pūkenga considers reasonable meal expenses (GST inclusive) in New Zealand dollars (NZD): breakfast up to \$35, lunch up to \$35 and dinner up to \$57. Credit card surcharges for payment by this method are additional to these meal expense limits. Individual cases outside these guidelines may be only be approved by the Chief Executive or Business Division Lead. Note the cost of any alcohol consumed with a meal is not reimbursable.
- 10.44 Te Pūkenga will not pay for any expenditure relating to snacks, mini-bars, alcohol, or movies. The only exception is where snacks are purchased as a substitute for a meal.
- 10.45 Room service charges will only be paid in exceptional circumstances, e.g., arrival after restaurant has closed or the restaurant is closed due to COVID-19 or other exceptional circumstance.
- 10.46 Note that no reimbursement will be provided for any tips given.

Taxi and Personal Vehicle Use

- 10.47 Please select whichever is the most cost-effective between driving your own car and claiming airport parking or using a Taxi or Uber service.
- 10.48 For personal vehicle use while travelling for business purposes, travellers may claim for the distance travelled. Mileage is paid out in line with the mileage rates published by Inland Revenue Department (IRD). Map demonstrating the distance travelled, should be provided.

Rental Vehicles

- 10.49 Rental vehicles are only used when other means of transport are unavailable, impractical, or more costly. The use of rented vehicles must be justified as a business need, rather than a personal preference, and authorised by your delegated approver.
- 10.50 Arrangements, cancellations, or changes for rental car hire shall be made through the travel coordinator or Te Pūkenga preferred travel supplier travel if it is outside of business hours.
- 10.51 Car hire reservations shall not be made directly with a car hire company.
- 10.52 Only the named driver shall drive the rental car. If more than one person will be driving the rental car, your travel co-ordinator needs to be notified at the time of booking. Once rental cars have been arranged, they are not transferable from one person to another, and insurance will not cover any drivers who are not listed with the rental car provider.
- 10.53 The most economical type and size of rental car will be used – consistent with the requirements of the journey.
- 10.54 All traffic and road laws must be followed. Te Pūkenga accepts no responsibility for misdemeanours or traffic offences committed by kaimahi while driving any vehicle. This includes parking fines.

11 Sponsorship

Criteria for Sponsorship Approval

- 11.1 Partner organisations should have a strong link to a region by way of communities, industries, or business groups. The partner agencies must be deemed credible by Government, the community, and stakeholders.
- 11.2 Partner organisations must not associate Te Pūkenga with events or other organisations that could bring Te Pūkenga into disrepute, or affiliate Te Pūkenga with any political party.

Contracts and reporting

- 11.3 Sponsorship contracts are to be authorised by the appropriate delegated authority. Appropriate legal advice will be sought via the delegated authority prior to a contract being signed.
- 11.4 Divisions are responsible for the measurement and evaluation of outcomes of sponsorship arrangements and will maintain a central register of all approved contracts.

12 Use of assets

When can vehicles be used.

- 12.1 Where a pool vehicle is required for more than 3 consecutive days, the Division concerned should consider if this is the most efficient use of the vehicle. A rental car may be a better option. This does not apply to dedicated vehicles.

12.2 Kaimahi are permitted to take a pool vehicle home the night before it is needed, providing there is a clear advantage to Te Pūkenga in them doing so. There may be a benefit to the kaimahi, but it must be less than the benefit to Te Pūkenga.

12.3 Under these circumstances, kaimahi may transport their children in the Te Pūkenga vehicle as part of their work-related journey. Typical journeys would be to / from childcare facilities.

Approved uses

12.4 Approved uses of Te Pūkenga vehicles are, for pool vehicles, any business-related use and, for dedicated vehicles, any use allowed in the user's employment agreement.

12.5 Vehicles should never be used in conditions they are not designed for. Any damage or associated costs of doing so may be recovered from the user.

12.6 Personal use of pool cars is not allowed.

Procedure following an incident or accident

12.7 If any vehicles are damaged:

- Exchange driver and insurance details of all parties involved. Do not admit liability for any damage, and do not make any statement that indicates you were at fault.
- Take photos of damaged vehicles and scene.
- Call the police and ambulance if the incident is significant or if anybody requires medical attention.
- Ensure your Divisional H&S Manager and Fleet Manager are informed as soon as possible.
- Inform our insurers ASAP by claims@vero.co.nz

Fuel Cards

12.8 A BP fuel card will be provided for each vehicle. The fuel card;

- a. Must only be used for the vehicle designated on the fuel card
- b. Must not be used for personal use
- c. Can only be used for purchase of fuel, oil, and car washes
- d. Can only be used at BP, GAS and RDP stations

Disposal of assets

12.9 From time-to-time assets are disposed of when they become obsolete, surplus to requirements or are no longer fit for purpose. Assets must be sold in a fair and transparent manner that maximizes the disposal value.

12.10 Kaimahi disposing of assets may not benefit from the disposal in any way.

12.11 Assets should not be sold at a discounted rate to kaimahi.

12.12 Kamahi must first consider any practical open market method of sale. Where there are limited resale value, asset sales to kamahi it may be considered if approved by the relevant Manager. However, the sale must be at a fair market value, supported by the higher of two external quotes (where possible). Vehicles sales should be via Turners' auctions if there is a branch in the locality or failing that, a similar a similar auction facility.

13 Credit Cards

Eligibility for Business Credit Card

13.1 At Te Pūkenga central office, credit cards will only be issued to permanent kaimahi who have a legitimate and frequent need for them to perform their duties on the following grounds:

- a) they expect to travel frequently on Te Pūkenga business; or
- b) they incur frequent reimbursable Te Pūkenga business expenses where it is not possible or time efficient to use the normal Te Pūkenga procurement system.

Authorisation, Management, Monitoring and Reporting of Card Use

13.2 Issuing of Credit Cards is to be in accordance with the National Delegations Policy.

13.3 Kaimahi are accountable for their use of credit cards and must observe high standards of ethical behaviour when using them.

13.4 All credit card holders are responsible for keeping accurate records to show the nature of the goods / services purchased as per the Public Records Act 2005.

13.5 Managers of kaimahi issued with credit cards are responsible for ensuring expenditure is authorised in accordance with this policy.

Acceptable Use of Credit Cards

13.6 Credit cards must only be used for legitimate and approved business procurement, as follows:

- a) Online purchases of subscriptions, membership renewals, professional training courses, seminars/workshops.
- b) Sundry catering expenses for ad hoc kaimahi functions where the expenditure is pre- approved in accordance with this policy.
- c) Social media advertising (including online marketing communication tools) where credit card is the only payment option available.
- d) Online purchasing where it is not possible to use the normal Te Pūkenga procurement system (where secure and authorised and otherwise in accordance with the guidelines for online purchasing set out in this policy)

13.7 The use of Credit Cards must always be in accordance with the requirements of the issuing bank.

13.8 Any purchasing of IT equipment or software need to be requested through Procurement to ensure it is not doubling up on other resources already being used.

Unacceptable Use of Credit Cards

13.9 Credit cards must not be used for:

- a) personal expenses
- b) refuelling of personal vehicles while on Te Pūkenga business
- c) Any procurement where there is a contracted supplier agreement
- d) any expenses which breach Te Pūkenga policies and guidelines
- e) cash advances of any kind
- f) payment of koha

13.10 Expenditure on the Credit Card must not exceed the monthly credit limit approved at the time of issue.

Policy Breaches

13.11 Kaimahi who misuse their credit card or otherwise breach this policy, or who breach the credit card contractual terms and conditions specified by the issuing bank, will have their card withdrawn with immediate effect and be subject to disciplinary action.

13.12 Any intentional misuse may also lead to criminal charges. Te Pūkenga reserves all legal rights, including the right to recover any money from the cardholder by whatever legal means available.

14 Responsibilities

Role	Responsibilities
Kaimahi and Ohu Kaitiaki	<p>All Te Pūkenga Council members, employees, secondees and contractors must take all practical steps to:</p> <ul style="list-style-type: none"> • maintain the highest ethical standards in their activities and operations • report suspected fraud, corruption, bribery, or related misconduct • ensure they understand how to prevent fraud and corruption.
Managers	<p>All Te Pūkenga managers, within their areas of responsibility, must take all practical steps to:</p> <ul style="list-style-type: none"> • assess and minimise the risk of fraud • support Te Pūkenga internal control systems • promote awareness of ethical and fraud prevention amongst kaimahi • ensure any reports of fraud, corruption, bribery, or related misconduct are dealt with • establish awareness raising measures that include training • regularly communicate at team meetings the importance of the policy which will also help embed a corruption free culture.

Role	Responsibilities
Chief Executive (or Business Division Executive Director/Lead in the context of business divisions)	<p>Chief Executive (or Executive Director/ Business Division Lead in the context of business divisions), within their areas of responsibility, must take all practical steps to:</p> <ul style="list-style-type: none"> • Ensure further awareness through regular articles in any Te Pūkenga newsletter, intranet publications and email alerts, where practicable.
Traveller	<p>All travellers, within their areas of responsibility, must take all practical steps to:</p> <ul style="list-style-type: none"> • Travel arrangements should be made as soon as possible in line with this policy and well ahead of the actual travel, so the expenditure is the most cost effective. • Travel, accommodation, and related expenses must be conducted in the most economical, cost effective and efficient manner having regards to purpose, distance, time, personal health, security, and safety conditions. • In the event that any travel arrangements are cancelled or changed, kaimahi must notify the relevant travel coordinator as soon as practical after the decision to ensure eligible refunds are claimed.
Travel Coordinator	<p>All Te Pūkenga travel coordinators, within their areas of responsibility, must take all practical steps to:</p> <ul style="list-style-type: none"> • Designated travel coordinators in each business unit/division, are responsible for booking all travel for Te Pūkenga in line with this policy, ensuring all travel is correctly approved prior to releasing any documentation to the traveller. • Flights, accommodation, and car hire must be booked through Te Pūkenga preferred travel suppliers' online portal. Anything not available in the online portals such as transfers, taxis, conference packages etc. should be booked through Te Pūkenga preferred travel supplier by contacting them directly. • Any significant or costly changes made to a travel booking are to be re-approved via email to the original delegated approver.
Travel Approver	<p>All Te Pūkenga travel approvers, within their areas of responsibility, must take all practical steps to:</p> <ul style="list-style-type: none"> • Ensure all travel that they approve meets the requirements and regulations of this policy.
Designated Travel Management Company	<p>Te Pūkenga preferred travel suppliers within their areas of responsibility, must take all practical steps to:</p>

Role	Responsibilities
	<ul style="list-style-type: none"> • Book travel, accommodation and rental vehicles as required. • Confirm travel and provide tickets to the designated team travel coordinator. • Send tax invoices for payment. • Provide consolidated travel information and reports monthly.

15 Definitions

Term	Means
Accommodation	Accommodation plus other reasonable expenses incurred during a stay such as meals, phone calls, etc incurred during a hotel stay.
Actual and Reasonable Expenses	Approved costs which are actually incurred and deemed to be a reasonable standard and price for Te Pūkenga kaimahi.
Business Purposes	Any activities for and on behalf of Te Pūkenga including professional development.
Delegations Policy	Schedule of delegated authority to enter into contracts and duties in accordance with statutory authority.
Kaimahi	All employees of Te Pūkenga, including contracted staff, and secondees providing services for Te Pūkenga, and those on fixed-term contracts.
Ohu Kaitiaki	All those operating at a governance level, including Council members and members of Council’s advisory committees.
Sensitive expenditure	<p>Sensitive expenditure has the meaning set out in section 3 of this policy and includes expenditure that:</p> <ul style="list-style-type: none"> • by its nature (irrespective of value) may harm the reputation of and trust in Te Pūkenga • could be seen as giving some private benefit to an individual kaimahi or Council member that is additional to the business benefit for Te Pūkenga • could be considered unusual for Te Pūkenga business purpose and/or function • could be considered inappropriate in terms of its value and/or frequency for a public sector entity • could be considered or regarded as extravagant or immoderate for the public sector.
Sponsorship	Sponsorship is a business relationship between a provider of funds, resources, or services and an individual, event, or organisation which offers in return rights

Term	Means
	and association that may be used for commercial advantage in return for the sponsorship investment
Travel	Air flights, car rentals, bus/ferry charges, accommodation, and hotel related expenses plus any other travel related expenditure.
Travel Approver	A person at a higher level in the organisational chart than the level of the person incurring the expenditure (e.g., line manager).

16 Links to Other Documents

<p>Ngā Kaupapa-Here e Hāngai ana Related policies⁵</p> <ul style="list-style-type: none"> Code of Conduct Council Code of Conduct Conflict of Interest Policy Computer, Email, and Internet Policy Disciplinary Policy Fraud and Corruption Policy National Delegations Policy Delegations Register Procurement Policy Mobile Device Policy Protected Disclosures Policy
<p>Ture whai take Relevant legislation</p> <ul style="list-style-type: none"> Crimes Act 1961 Official Information Act 1982 Protected Disclosures (Protection of Whistleblowers) Act 2022 Privacy Act 2020 Education and Training Act 2020 Human Rights Act 1993
<p>Ngā Tukanga me ngā Hātepe Processes, procedures</p> <ul style="list-style-type: none"> Koha, Gifts and Hospitality Register
<p>Reference</p> <p>OAG Guide - Controlling sensitive expenditure: Guide for public organisations.</p>