

Hātepe Kaimahi

Poipoi – Kauawhi – Tāuteute – Pūnaha Auaha – Ārahi
Nurture – Include – Engage – Innovate – Lead

What guides us

Living Te Tiriti o Waitangi
Ensuring ākongā are at the centre of everything we do
Delivering high-quality, future-focused teaching and learning

SENSITIVE EXPENDITURE

Date of approval	: 25/11/2024
Date first created/This version no.	: 2024/1
Next review date (3 year cycle)	: 2027
Sponsor	: Deputy Chief Executive Systems and Support
Owner	: Manager Finance
Who are these procedures for	: All kaimahi

This hātepe supports the [Financial and Human Resources Delegations Governance Policy](#) approved by the Board of Trustees.

Purpose and scope

1. This hātepe provides direction to Te Aho o Te Kura Pounamu (Te Kura) Kaimahi, to ensure that any Sensitive Expenditure meets public sector standards, is reasonable, can withstand public and parliamentary scrutiny, and is documented for independent review.
2. This hātepe applies to all Sensitive Expenditure at Te Kura. Specific types of Sensitive Expenditure have additional requirements included in separate hātepe and guidance. These should be read in conjunction with this hātepe. E.g. travel, gifts, and koha.
3. This hātepe applies to all Te Kura Kaimahi, as defined below.
4. Everyone covered by this hātepe, regardless of their role, must consistently adhere to all Te Kura policies and comply with New Zealand laws.
5. This hātepe shall not supersede or modify any conditions of employment specified in any employment agreement or contract for service.

Delegated authorities

6. Sensitive Expenditure must comply with the [Financial and Human Resources Delegations Governance Policy](#).

Definitions

7. In this hātepe, unless the context requires otherwise:

Term	Definition
Kaimahi	Staff member, including permanent, fixed-term, temporary, and seconded employees, as well as volunteers and contractors engaged by Te Kura, regardless of whether they work full-time, part-time, or casually.
Kāinga	Te Kura cost centre.

Term	Definition
Kāinga Manager	Cost Centre Manager, who has delegated financial and/or human resources authority and who is at least one level higher than the person requesting reimbursement or approval.
Sensitive Expenditure	Any expenditure that could result in a private benefit to Kaimahi, or any other person engaged by Te Kura, their whānau, or friends.
Frequently used terms, including Te Reo Māori, be found here .	

Objectives

8. The objectives of this hātepe are to:
- Enhance awareness among Kaimahi, regardless of their roles, about what they must consider when making Sensitive Expenditure decisions.
 - Cultivate a culture of transparency where Kaimahi feel empowered to raise concerns in a responsible and constructive manner.

Why might Sensitive Expenditure be a risk to Te Kura

- Sensitive Expenditure risks harming Te Kura's reputation and the public sector more generally if spending could lead to concerns that it is inappropriate or without a legitimate business reason.
- Issues concerning Sensitive Expenditure can arise regardless of how much money is spent. Even a small amount can raise concerns if it appears to be improper.

What must you consider

- When spending public funds, the following principles must guide your purchasing decisions. All purchasing decisions must:
 - Clearly have a justifiable business purpose. Does the expenditure further the aims of Te Kura or ākongā?
 - Preserve impartiality and be made with integrity.
 - Be moderate and conservative when viewed from the standpoint of the public.
 - Be made transparently and with the proper authority.
 - Comply with Te Kura policies and relevant legislation.
- You must ensure any Sensitive Expenditure decisions that you make can withstand both parliamentary and public scrutiny.

Examples of Sensitive Expenditure

- Sensitive Expenditure includes but is not limited to:
 - Alcohol.
 - Entertainment, meetings, events, and hospitality.
 - Travel and accommodation.
 - Koha, gifts, prizes, and donations.

Ethical procurement

- Te Kura is committed to ethical and transparent procurement practices. Your selection of suppliers and contractors must be based on quality, price, and value for money, not on the exchange of improper benefits.
- Sensitive Expenditure must be in accordance with the [Procurement Hātepe Kaimahi](#).

16. You cannot use Te Kura suppliers for personal purchases under the contract terms and conditions offered to Te Kura; or in the name of Te Kura as if it were for business use.

Reimbursement of expenses

17. You should not be out-of-pocket for approved work-related expenses, nor should you profit.
18. Reimbursement is subject to proper documentation and pre-approval. Documentation must be sufficient for independent review.
19. All Sensitive Expenditure must be pre-approved by the Kāinga Manager with the appropriate delegated financial authority.
20. Expenses without adequate receipts may be deemed personal and not reimbursed.

Non-reimbursable expenses

21. Te Kura will not fund or reimburse expenses such as fines, alcohol, minibar charges, tipping in New Zealand, or in-room entertainment. You must avoid incurring such costs during work-related activities – refer to [Expenses, Allowances, & Reimbursements Hātepe Kaimahi](#).

Conflict of interest

22. A conflict of interest occurs when a Kaimahi has a private or personal interest that could benefit, or seem to benefit, from their professional decisions or actions within Te Kura.
23. If you become aware of a potential conflict of interest, you must report it following the procedures outlined in the [Conflict of Interest Hātepe Kaimahi](#).

Fraud

24. If you suspect that a fraudulent act may be occurring or may have occurred, you must report this immediately in accordance with the [Fraud Reporting & Investigation Hātepe Kaimahi](#).

Compliance

25. Breaches of this hātepe may be treated as a performance issue, misconduct, or serious misconduct and will be managed in accordance with the Te Kura [Kaimahi Code of Conduct](#) and the relevant employment agreement.

Key accountabilities and responsibilities

Role	Description of responsibility
Chief Executive	Responsible for: <ul style="list-style-type: none">approval of this hātepe.Te Kura meeting its obligations under this hātepe.ensuring any breaches of this hātepe have been addressed.
Chief Advisor, Strategy	Responsible for: <ul style="list-style-type: none">ensuring the owners of this hātepe regularly review and meet Te Kura's current standards.
Deputy Chief Executives (DCEs)	Responsible for: <ul style="list-style-type: none">embedding this hātepe in their wāhanga.ensuring their wāhanga are compliant with this hātepe.
Hātepe Kaimahi Owner	Responsible for: <ul style="list-style-type: none">ensuring the hātepe is working effectively through regular monitoring and reporting of compliance with the hātepe.

Role	Description of responsibility
	<ul style="list-style-type: none"> ensuring Kaimahi have had the opportunity to receive training on this hātepe, where required. ensuring any breaches of this hātepe have been addressed.
Kāinga Managers	<p>Responsible for supporting Kaimahi and ensuring that any proposed expenditure, decision, or activity within their area of responsibility:</p> <ul style="list-style-type: none"> includes a rigorous approach to the management of operational, financial and human resources. is reasonable, appropriate, justified, and can withstand public scrutiny. complies with the Code of Conduct, all relevant Te Kura policies, and the Financial and Human Resources Delegations Governance Policy. stays within the available budget, whenever financial approval is necessary. is documented correctly, with relevant supporting materials provided.
All Kaimahi	<p>Responsible for:</p> <ul style="list-style-type: none"> complying with the Code of Conduct and all relevant Te Kura policies. reporting any non-compliance with this hātepe to their manager.

Monitoring and assurance

26. The Hātepe Kaimahi Owner has the overall responsibility for monitoring the hātepe for effectiveness and compliance.

Measures of success

27. The hātepe will be considered effective if:

- Hātepe users' feedback on appropriateness and ease of application is positive.
- Reporting is complete and accurate.
- There are no breaches of the hātepe, or if there are breaches, they are dealt with in a timely and appropriate manner.

Compliance management

28. Compliance management tools and processes will be used to ensure compliance with this hātepe. The tools and processes may include:

- Monitoring of compliance with required processes, procedures or guidelines as set out in this hātepe and related procedures.
- Spot checks conducted by the Hātepe Kaimahi Owner on a regular basis to ensure compliance.
- Key messages will be provided to the business where spot checks have identified non-compliance.
- Tools such as checklists or online modules to help inform Kaimahi of their relevant obligations.

Reporting and information

29. The Hātepe Kaimahi Owner will report to the Risk Assurance Committee in accordance with the annual assurance plan.

Further support and guidance

30. Additional information that supports this hātepe can be found in:

Policy documents

- a. [Conflict of Interest Governance Policy](#)
- b. [Conflict of Interest Hātepe Kaimahi](#)
- c. [Expenses, Allowances, & Reimbursements Hātepe Kaimahi](#)
- d. [Financial and Human Resources Delegations Governance Policy](#)
- e. [Fraud Prevention and Detection Governance Policy](#)
- f. [Fraud Reporting and Investigation Hātepe Kaimahi](#)
- g. [Gifts Given and Received Hātepe Kaimahi](#)
- h. [Kaimahi Code of Conduct](#)
- i. [Koha Given & Received Hātepe Kaimahi](#)
- j. [Policy Framework Governance Policy](#)
- k. [Procurement Hātepe Kaimahi](#)
- l. [Purchase Card Hātepe Kaimahi](#)
- m. [Sensitive Expenditure Guidance to Kaimahi](#)
- n. [Te Tiriti o Waitangi Governance Policy](#)
- o. [Travel Hātepe Kaimahi](#)

Guidance

- p. [Controlling sensitive expenditure: Guide for public organisations](#) (Controller and Auditor General Tumuaki o te Mana Arotake)
- q. [Government Procurement Rules](#) (Ministry of Business, Innovation, & Employment Hīkina Whakatutuki)

Legislation

- r. [Crown Entities Act 2004](#)
- s. [Education and Training Act 2020](#)
- t. [Education \(School Boards\) Regulations 2020](#)
- u. [Public Records Act 2005](#).

Approved by Te Rina Leonard, Chief Executive, Te Aho o Te Kura Pounamu