

## 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

## EXPENSES, ALLOWANCES, & REIMBURSEMENT

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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 expenses and Allowances meet public sector standards, are reasonable, can withstand public and parliamentary scrutiny, and are documented for independent review.
2. This hātepe applies to all expenses and Allowances at Te Kura. Specific types of expenses have additional requirements included in separate hātepe. These should be read in conjunction with this hātepe. E.g. sensitive expenditure, 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. Approval of Expense Reimbursements and Allowances must comply with the [Financial and Human Resources Delegations Governance Policy](#).

### Definitions

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

Term	Definition
<b>Allowance</b>	Included in an employment agreement or contract for service. These may include, but are not limited to, private stay, meal, and mileage allowances.
<b>Expense Reimbursement</b>	Where Kaimahi pay personally for business-related expenses and is reimbursed by Te Kura.

Term	Definition
<b>Kaimahi</b>	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.
<b>Kāinga</b>	Te Kura cost centre.
<b>Kāinga Manager</b>	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.
<b>P-Card</b>	A Purchase Card (P-Card) is a bank issued credit card provided to Kaimahi for purchasing goods and services on behalf of Te Kura.
<b>Personal Expense</b>	Any cost not directly related to Te Kura business and not explicitly covered by this hātepe. This includes, but is not limited to, alcohol, personal grooming and dry cleaning, clothing, entertainment (e.g., in-room movies), luggage and excess baggage charges for personal items, parking and traffic fines, towing fees, tipping within New Zealand, passport costs, domestic responsibilities incurred due to being away on Te Kura business (e.g., childcare, pet care, etc).
Frequently used terms, including Te Reo Māori, can be found <a href="#">here</a> .	

## Objectives

8. When reimbursing expenses Kaimahi have paid personally or paying Allowances to Kaimahi the same rules and expectations apply as with any use of public funds on behalf of Te Kura.
9. When spending public funds, the following principles must guide your purchasing decisions:
  - a. Clearly have a justifiable business purpose. Does the expenditure further the aims of Te Kura or ākonga;
  - b. Preserve impartiality, and make decisions with integrity;
  - c. Be moderate and conservative when viewed from the standpoint of the public;
  - d. Be transparent and use the proper authority; and
  - e. Comply with Te Kura policies and relevant legislation.

## Expectations and limitations

10. Kaimahi must comply with the following directions.

### Personal payment and reimbursement

11. Kaimahi may use the following methods to purchase goods and services, in order of preference:
  - a. Existing preferred supplier.
  - b. Te Kura P-Card.
  - c. Personal payment and reimbursement (Expense Reimbursement and payment of allowances).
12. Expense Reimbursement should be made only for business-related expenses where there is no existing preferred supplier, and the Kaimahi is unable to use or has not been issued with a Te Kura P-Card. Expense Reimbursements should not bypass existing procurement agreements.
13. Refer to **Appendix A** for more information about what expenses will be reimbursed.

## The most senior Kaimahi must pay

14. When a single personal payment involves multiple Kaimahi, the most senior Kaimahi is required to pay and claim reimbursement.

## Allowances

15. Kaimahi Allowances are set out in collective and individual employment agreements. Refer to **Appendix B** for more information about Allowances.

## Documentation and approval

16. All purchases or activities that will require an Expense Reimbursement or the payment of an Allowance must receive written pre-approval from a Kāinga Manager. Kaimahi are not permitted to approve their own expenses or Allowances.
17. Documentation must be sufficient for independent review. Expenses without adequate receipts may be deemed personal and not reimbursed. Refer to **Appendix C** for more information about submitting and reviewing claims.

## Reimbursing Expenses and Allowances for the Board of Trustees and Chief Executive

18. Expense reimbursements and Allowances for the Board of Trustees (Board) and Chief Executive must be authorised by the Board Chairperson. The Board Chairperson's Expense Reimbursements and Allowances must be authorised by the Chairperson of the Risk Assurance Committee.

## Conflict of interest

19. 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.
20. 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

21. 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

22. 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"><li>approval of this hātepe.</li><li>Te Kura meeting its obligations under this hātepe.</li><li>ensuring any breaches of this hātepe have been addressed.</li></ul>
Chief Advisor, Strategy	Responsible for:

Role	Description of responsibility
	<ul style="list-style-type: none"> <li>ensuring the owners of this hātepe regularly review and meet Te Kura's current standards.</li> </ul>
<b>Deputy Chief Executives (DCEs)</b>	Responsible for: <ul style="list-style-type: none"> <li>embedding this hātepe in their wāhanga.</li> <li>ensuring their wāhanga are compliant with this hātepe.</li> </ul>
<b>Hātepe Kaimahi Owner</b>	Responsible for: <ul style="list-style-type: none"> <li>ensuring the hātepe is working effectively through regular monitoring and reporting of compliance with the hātepe.</li> <li>ensuring Kaimahi have had the opportunity to receive training on this hātepe, where required.</li> <li>ensuring any breaches of this hātepe have been addressed.</li> </ul>
<b>Kāinga Managers</b>	Responsible for supporting Kaimahi and ensuring that any proposed expenditure, decision, or activity within their area of responsibility: <ul style="list-style-type: none"> <li>includes a rigorous approach to the management of operational, financial and human resources.</li> <li>is reasonable, appropriate, justified, and can withstand public scrutiny.</li> <li>complies with the Code of Conduct, all relevant Te Kura policies, and the <a href="#">Financial and Human Resources Delegations Governance Policy</a>.</li> <li>stays within the available budget, whenever financial approval is necessary.</li> <li>is documented correctly, with relevant supporting materials provided.</li> </ul>
<b>All Kaimahi</b>	Responsible for: <ul style="list-style-type: none"> <li>complying with the Code of Conduct and all relevant Te Kura policies.</li> <li>reporting any non-compliance with this hātepe to their manager.</li> </ul>

## Monitoring and assurance

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

### Measures of success

24. 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

25. 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.

- b. Spot checks conducted by the Hātepe Kaimahi Owner on a regular basis to ensure compliance.
- c. Key messages will be provided to the business where spot checks have identified non-compliance.
- d. Tools such as checklists or online modules to help inform Kaimahi of their relevant obligations.

### Reporting and information

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

## Further support and guidance

27. 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. [Financial and Human Resources Delegations Governance Policy](#)
- d. [Fraud Prevention & Detection Governance Policy](#)
- e. [Fraud Reporting & Investigation Hātepe Kaimahi](#)
- f. [Gifts Given & Received Hātepe Kaimahi](#)
- g. [Kaimahi Code of Conduct](#)
- h. [Koha Given & Received Hātepe Kaimahi](#)
- i. [Policy Framework Governance Policy](#)
- j. [Procurement Hātepe Kaimahi](#)
- k. [Protected Disclosure Hātepe Kaimahi](#)
- l. [Purchase Card Hātepe Kaimahi](#)
- m. [Sensitive Expenditure Hātepe 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)
- r. [Guidance on koha, gifts, benefits, and Hospitality](#) (Te Kawa Mataaho Public Service Commission)

### Legislation

- s. [Crown Entities Act 2004](#)
- t. [Education and Training Act 2020](#)
- u. [Education \(School Boards\) Regulations 2020](#)
- v. [Public Records Act 2005](#).
- w. [Protected Disclosures \(Protection of Whistleblowers\) Act 2022](#)
- x. [Public Records Act 2005](#).

## Appendix A: Expenses

### What expenses will Te Kura reimburse

1. Expense Reimbursement is intended solely for Te Kura business-related purchases that are reasonable, appropriate, and compliant with Te Kura policies, hātepe, and any relevant employment agreement.
2. Expense Reimbursement may be used to pay for one-off or infrequent, low value transactions (under \$200) or the following types of transactions **where other payment methods, including Te Kura P-Card, are not available**:
  - a. Meals, **subject to the conditions of any employment agreement (see Appendix B)**.
  - b. Parking, and fuel for rental vehicles.
  - c. Taxi, shuttle service fares, and any other approved incidental costs of travel.
3. Business Expenses paid personally which are to be reimbursed must get prior approval before committing to the expenditure. If you are in doubt, contact your manager or email [accounts@tekura.school.nz](mailto:accounts@tekura.school.nz).

### What expenses will Te Kura not reimburse, including prohibited expenses

4. Kaimahi will not be reimbursed for any of the following expenses:
  - a. Informal café meetings or lunches except where permitted in the Sensitive Expenditure Guidance.
  - b. Contract-for-service payments, long-term hire, or lease agreements.
  - c. Donations or koha.
  - d. Purchasing fixed assets.
  - e. Fuel for fleet vehicles, where a Fuel Card is available in the vehicle, office stationery (use OfficeMax online portal), and travel (use Travel Management Service).
  - f. Goods or services available from an existing Te Kura supplier.
  - g. Personal Expenses.
  - h. Purchases when the Kaimahi is entitled to an Allowance.
  - i. Software (including cloud services).

### Expense limits, when Allowances do not apply

5. The following limits apply to expenses, regardless of how they are paid, **to all Kaimahi when they are not entitled to an Allowance as part of their employment agreement** or contract for service.
6. It is expected that travel, accommodation, meals, and other expenses are modest and appropriate, in line with public sector norms.

Meals while travelling for Te Kura business purposes	
Maximum daily limit – each full 24-hour period	\$90.00
Breakfast – when travelling before 7am or the morning following an overnight stay	\$15.00 to \$25.00
Morning and afternoon tea	\$Nil
Lunch	\$15.00 to \$25.00

<b>Meals while travelling for Te Kura business purposes</b>	
Dinner - when travelling after 6pm or the evening of an overnight stay	\$25.00 to \$55.00
The combination of breakfast, lunch, and dinner should not exceed the maximum daily limit.	
Ranges specified for breakfast, lunch, and dinner provide a guide to the expected expenditure.	
Breakfast and dinner should not be claimed before or after flights where Kaimahi has access to a Koru Club lounge.	
<b>Use of personal vehicle mileage rate – up to 3,500 kilometres per calendar year</b>	
Petrol, diesel, hybrid, & electric vehicles, excluding motorcycles – per kilometre – where not stated in the relevant employment agreement	IRD Rate
When Kaimahi uses a personal vehicle for approved business purposes and exceed 3,500 kilometres in a calendar year, the <a href="#">Tier Two IRD mileage rates</a> will apply to any distance beyond 3,500 kilometres.	
Reimbursement for the use of a personal vehicle to travel from home to an airport or rental vehicle provider, should be calculated as the distance to the airport or rental car provider less the distance from your home and usual Te Kura site.	
<b>Private stay while travelling for Te Kura business purposes</b>	
Kaimahi are welcome to stay privately when travelling, for example with whānau or friends. Te Kura does not make a contribution for a private stay.	
<b>These limits are GST inclusive, where applicable.</b>	

### Claiming expenses

Refer to **Appendix C** for information about submitting and reviewing claims.

## Appendix B: Allowances

1. If an employment agreement or contract for service includes Allowances, **Kaimahi may not claim reimbursement or use a Te Kura P-card for any costs covered by those Allowances.**
2. The following sets out a summary of applicable collective employment agreement and equivalent individual employment agreement (IEA) Allowances.
3. This hātepe shall not supersede or modify any conditions of employment specified in any employment agreement or contract for service. If you are in doubt, contact your manager or email [Human.Resources@tekura.school.nz](mailto:Human.Resources@tekura.school.nz).

Abbreviation	Employment agreement
ECE	Te Aho o Te Kura Pounamu Early Childhood Teachers' Collective Agreement, including equivalent IEA.
PTCA	Primary Teachers Collective Agreement, including equivalent IEA.
STCA	Secondary Teachers Collective Agreement, including equivalent IEA.
SSCA	Specialist and Support Kaimahi Collective Agreement, including equivalent IEA.
EICA	Excluded IEA.

Allowances <sup>1</sup>	ECE	PTCA	STCA	SSCA	EICA
Evening meal – not travelling	No	Yes	Yes	No	No
Incidentals	No	Yes	Yes	No	No
Meals while travelling more than 24 hours	No	Yes	Yes	No	No
Meals while travelling less than 24 hours, but more than 10 hours	No	Yes	Yes	No	No
Meals while travelling up to 10 hours	No	Yes	Yes	No	No
Private stay while travelling – accommodation	Yes	Yes	Yes	No	No
Private stay while travelling – meal	Yes	Yes	Yes	No	No
Offsite/field – school camps, etc	Yes	Yes	Yes	No	No
Tea	No	No	Yes	No	No
Transport for relieving Kaimahi	No	Yes	Yes	No	No
Use of personal vehicle – mileage	Yes	Yes	Yes	Yes	Yes
PTCA/STCA – allow for a meal Allowance in specific circumstances. However, it is highly unlikely that Kaimahi would meet the criteria for this Allowance during their travel. Should such a situation arise, the Kaimahi should consult with their manager to confirm eligibility.					
STCA –When the teacher leaves and returns to the teacher's school on the same day, travelling allowance is not payable. Actual and reasonable expenses are payable instead and the incidentals allowance is not payable in these circumstances. In practice costs would be incurred infrequently and must be pre-approved.					

<sup>1</sup> Refer to the terms included in your employment agreement for specific Allowances.



### **Trans-Tasman and international travel Allowances**

4. Travel expenses incurred while on pre-approved Te Kura Trans-Tasman or international business will be reimbursed on an actual and reasonable basis, subject to the submission of receipts, unless otherwise specified in the relevant collective or individual employment agreement.
5. To avoid any surprises or misunderstandings, all Kaimahi Trans-Tasman and international travel must be pre-approved in accordance with the [Travel Hātepe Kaimahi](#).

### **Use of personal vehicle**

6. Personal vehicles may only be used for Te Kura business purposes with specific pre-approval, as detailed in **Appendix A** of the [Travel Hātepe Kaimahi](#).

### **Mileage and Allowance claims**

7. Refer to **Appendix C** for information about submitting and reviewing claims.

## Appendix C: Submitting and reviewing a claim

1. All expenses and Allowances must adhere to public sector standards, be reasonable, withstand public and parliamentary scrutiny, and be properly documented for independent review.

### Kaimahi claim requirements

2. Kaimahi must provide the following documentation when submitting claims:
  - a. Pre-approval for the expense or Allowance.
  - b. Itemised GST receipt/invoice for each expense.
  - c. Clear indication of the location, date, and purpose for any Allowance claimed.
  - d. A Mileage and Allowance Claim form which has been coded and submitted in accordance with [How to enter a Cash Expense Claim in Flexipurchase](#) and [How to complete the Mileage and Allowances Claim form](#).
3. Kaimahi are required to submit all claim forms through FlexiPurchase, ensuring that all supporting documentation is attached, within ten working days of the purchase or activity date. Any claim submitted more than three months after the purchase or activity date will not be reimbursed.
4. If you do not have access to FlexiPurchase, please email [accounts@tekura.school.nz](mailto:accounts@tekura.school.nz), and an account will be set up for you.

### Reviewing an Expense Reimbursement or Allowance claim

5. The Kāinga Manager must review the claim to ensure the following criteria are met:
  - a. The expense or Allowance has a justifiable business purpose, furthering the goals of Te Kura or supporting ākonga.
  - b. The expenditure is moderate and conservative from a public perspective.
  - c. The claim complies with Te Kura policies and relevant legislation.
  - d. Supporting documentation, including pre-approval, is provided.
  - e. The expense or Allowance is correctly coded.
  - f. Itemised GST receipts/invoices are included for expenses.
  - g. The GST treatment of the expenditure is accurate.

### Kāinga Manager approval

6. Kāinga Managers must review, approve, or reject claims for Expense Reimbursement or Allowances in FlexiPurchase within five working days of receiving the approval request.
7. If declining a claim, the Kāinga Manager should provide a written explanation to the Kaimahi in the field provided in FlexiPurchase.

### Reimbursement process

8. Reimbursement will be processed in the next supplier payment run following approval, and the funds will be deposited directly into the bank account of the Kaimahi. The bank account will be the account held on file.
9. The weekly cut-off for approving expense and allowance claims is 5pm on Friday, with payments for correct and approved claims made the following Tuesday.