

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

PURCHASE CARD (P-CARD)

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 all P-Card use complies with public sector standards, is reasonable, can withstand public and parliamentary scrutiny, and is properly documented for independent review.
2. This hātepe applies to all P-Card usage 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.

Delegated authorities

5. Use of P-Cards must comply with the [Financial and Human Resources Delegations Governance Policy](#).

Definitions

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

Term	Definition
Cardholder	Kaimahi to whom a P-Card has been issued.
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.
P-Card	A Purchase Card (P-Card) is a bank issued credit card provided to Kaimahi for purchasing goods and services on behalf of Te Kura.
Personal Expense	An expense that is not directly related to Te Kura business, including but not limited to, alcohol, personal grooming, dry cleaning, clothing, entertainment (such as in-room movies), luggage, excess baggage charges for personal items, parking and traffic fines, towing fees, tipping within New Zealand, passport costs, domestic matters arising from being away on Te Kura business (e.g., childcare, lawn care, pet care), and any private Travel associated with Te Kura business.
Frequently used terms, including Te Reo Māori, can be found here .	

Objectives

7. A P-Card is a business tool, that can be used to pay for goods and services. The same rules and expectations apply to goods and services paid for using a P-Card as with any other payment method. Use of a P-Card does not override any requirement for pre-approval of a purchase.
8. 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.

Issuing P-Cards

Eligibility criteria

9. P-Cards are issued to Board of Trustee (Board) members, and to employees of Te Kura who meet the following criteria. They are either:
 - a. Permanent employees; or
 - b. On a fixed-term employment contract of at least six months.
10. In addition, they must engage in one or more of the following activities:
 - a. Frequently travel within New Zealand as part of their duties.
 - b. Travel overseas as part of their duties.
 - c. Make significant purchases of minor goods and services on behalf of Te Kura.
 - d. Regularly incur expenses that are appropriate for payment via a P-Card.

Authorising P-Cards

11. The Deputy Chief Executive Systems and Support (DCE Systems and Support) is responsible for authorising credit limits and the issuing and cancellation P-Cards, except for those issued to the Board, Chief Executive, and Senior Leadership Team (SLT).

Authorising P-Cards for the Board of Trustees, Chief Executive, and Senior Leadership Team

12. Expenditure limits and P-Cards for the Board and Chief Executive must be authorised by the Board Chairperson. The Board Chairperson's P-Card must be authorised by the Chairperson of the Risk Assurance Committee.
13. Expenditure limits and P-Cards for SLT members must be authorised by the Chief Executive.

Expenditure limits

14. P-Cards have set monthly credit limits, this means there is a maximum amount that you can purchase during the month.
15. Temporary credit limit increases may be requested when necessary, or for Trans-Tasman or international travel in accordance with the [Purchase Cards \(P-Cards\) Guidance](#).
16. Permanent credit limit increases may be requested when there is a genuine business need in accordance with the [Purchase Cards \(P-Cards\) Guidance](#).

Expectations and limitations

17. Cardholders must comply with the following directions.

Cardholder personal responsibility

18. It is the Cardholder's responsibility to ensure the P-Card is securely stored and safeguarded at all times. This includes the PIN (Personal Identification Number) and any other access details.
19. The P-Card is strictly for the Cardholder's use only. Under no circumstances should the P-Card details be shared with others or used by anyone else on behalf of the Cardholder.
20. The Cardholder may be liable to repay Te Kura if they unreasonably delayed notifying the bank that the P-Card was lost or stolen, or have acted fraudulently, or in any way did not comply this hātepe.
21. When completing the P-Card application form Kaimahi must acknowledge they have read and understood the conditions of use.

What can you pay for with your P-card

22. P-Cards are intended solely for Te Kura business-related purchases that are reasonable, appropriate, and compliant with Te Kura policies and hātepe. If you are in doubt, contact your manager or email accounts@tekura.school.nz.
23. P-Cards should be used only for business-related expenses where there is no existing preferred supplier. P-Cards should not bypass existing procurement agreements.
24. A P-Card may be used to pay for one-off or infrequent, generally low value transactions, or the following types of transactions:
 - a. Catering expenses.

- b. Fixed assets, where they are included in approved capital plan and the Cardholder has appropriate financial delegation in accordance with the [Financial and Human Resources Delegations Governance Policy](#).
 - c. Gifts, that comply with the [Gifts Given and Received Hātepe Kaimahi](#).
 - d. Goods and services from online providers that are established, reputable organisations.
 - e. Meals, subject to the conditions of any employment agreement.
 - f. Parking, and fuel for rental vehicles.
 - g. Software (including Cloud services), Information Resources Group (IRG) only.
 - h. Taxi, shuttle service fares, and any other approved incidental costs of travel.
25. Expenditure on a P-Card does not remove the need for proper authorisation and budget checks.

The most senior Cardholder must pay

26. When a single purchase involves multiple Cardholders, the most senior Cardholder is required to use their P-Card to complete the payment.

What must you not pay for with your P-Card

27. A P-Card must not be used for any of the following (referred to as Prohibited Use):
- a. Alcoholic beverages, except where pre-approved by the Chief Executive – refer to the [Sensitive Expenditure Guidance](#) for further details.
 - b. Informal café meetings or lunches, except where permitted in the [Sensitive Expenditure Guidance](#) for further details.
 - c. Cash withdrawals.
 - d. Contract-for-service payments, long-term hire, or lease agreements.
 - e. Donations or koha.
 - f. 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).
 - g. Goods or services available from an existing Te Kura supplier.
 - h. Personal Expenses.
 - i. Purchases when the Cardholder is entitled to an allowance.

Unintended use of a P-Card

28. If a P-Card is unintentionally used for Personal Expenses, the Cardholder must immediately inform their Kāinga Manager and notify Finance at accounts@tekura.school.nz. The Cardholder is required to reimburse Te Kura within five working days, in accordance with the [P-Card Guidance](#).

Documentation and approval

29. Cardholders are required to code all P-Card transactions in FlexiPurchase, ensuring that all supporting documentation is attached, within five working days of the purchase date. All coding must comply with the [P-Card Guidance](#).
30. Kāinga Managers must review, approve, or reject Cardholder P-Card transactions in FlexiPurchase within five working days of receiving the approval request. This review process must adhere to the standards outlined in the [P-Card Guidance](#).

Disputed transactions

31. Cardholders are responsible for resolving any disputed transactions with suppliers or the bank.
32. Disputed transactions must be reported promptly to Finance at accounts@tekura.school.nz.

Misuse of P-Cards

33. Misuse of a P-Card may include, but is not limited to, the following:
 - a. Inappropriate expenditure.
 - b. Prohibited Use.
 - c. Personal Expenses.
 - d. Inadequate or inappropriate supporting documentation.
 - e. Use of a P-Card by anyone other than the authorised cardholder.
 - f. Non-compliance with any Te Kura policy or Hātepe Kaimahi related to P-Card usage.
34. Consequences of misuse by the cardholder may include:
 - a. Cancellation of the P-Card.
 - b. A request for immediate reimbursement of any inappropriate expenditure.
 - c. Disciplinary action in accordance with the [Kaimahi Code of Conduct](#).
35. Te Kura is liable to the bank for all P-Card charges. However, the Cardholder may be liable to repay Te Kura if they unreasonably delayed notifying the bank that the card was lost or stolen or have acted fraudulently or in any way contravened this policy.

Lost or stolen cards

36. Lost or stolen cards must be reported immediately to the bank and Finance (accounts@tekura.school.nz) in accordance with the [Purchase Cards \(P-Cards\) Guidance](#).
37. A replacement card will be requested and issued if appropriate.

Card cancellation

38. Cards not used for three months may be cancelled. Employees leaving Te Kura must return their P-Card and ensure all outstanding transactions are reconciled.

Conflict of interest

39. 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.
40. 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

41. 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

42. 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. 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	Responsible for supporting Kaimahi and ensuring that any proposed expenditure, decision, or activity within their area of responsibility: <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	Responsible for: <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

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

Measures of success

44. The hātepe will be considered effective if:

- Hātepe users' feedback on appropriateness and ease of application is positive.
- Reporting is complete and accurate.

- c. There are no breaches of the hātepe, or if there are breaches, they are dealt with in a timely and appropriate manner.

Compliance management

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

- a. 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

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

Further support and guidance

47. 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 and Received Hātepe Kaimahi](#)
- j. [Policy Framework Governance Policy](#)
- k. [Procurement Hātepe Kaimahi](#)
- l. [Sensitive Expenditure 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. [Protected Disclosures \(Protection of Whistleblowers\) Act 2022](#)
- v. [Public Records Act 2005](#).

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