

NMIT SENSITIVE EXPENDITURE POLICY

MOKAMOKA WHAKAAETANGA | APPROVAL DETAILS

Section	Finance		
Approval Date	18.02.2026	Sponsor	Director Digital, Finance and Risk
Next Review	01.01.2029	Approved by	NMIT Council

NGĀ WHAKATIKATIKA | AMENDMENT HISTORY

Version	Effective Date	Created/ Reviewed by	Reason for review / comment
1	01.01.2026	Transition Lead	New

Mō wai me te whānuitanga | Audience and scope

This policy applies to:

- All employees of NMIT, including contracted staff and secondees providing services for NMIT; and those on fixed term contracts (may be collectively referred to as kaimahi in this policy); and
- All governors of NMIT including members and advisors of NMIT Council and governance committees or boards (collectively referred to as governors in this policy).

The policy applies to all expenses made and received by kaimahi and specifically covers the expenditure areas where expenses incurred by NMIT could be seen as giving some private benefit to any kaimahi in addition to the business benefits NMIT derives from the expense.

The policy should be read in conjunction with

- NMIT Delegations Register
- NMIT Sensitive Expenditure procedures, and
- specific identified policies

Te Pūtaki | Purpose

The purpose of this policy is to:

- Set out the expectations for the appropriate types of expenditure and what is permitted and not permitted.
- Set out approval procedures, spending limits and monitoring that will be in place when these are not covered by existing policies.

These purposes are critical so that all kaimahi act responsibly ensuring that all expenditure is the use of taxpayer/ public funds and must be able to withstand Parliamentary and public scrutiny.

Ngā Mātāpono | Principles

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 the NMIT Delegations Policy before it is incurred, be within budget, and be authorised appropriately within delegations
- f) no individual approves their own expense or an expenditure they may have benefited from

Kaimahi will work with integrity, ethically and responsibly to meet all Code of Conduct requirements. When undertaking official duties, kaimahi should not be out of pocket, nor will they have any personal gain or benefit.

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 open to parliamentary and public scrutiny.

All kaimahi must take all practical steps to assess, minimise and report the risk of fraud, corruption, bribery or related misconduct.

Kaupapa Here | Policy Statements

1. SENSITIVE EXPENDITURE

- 1.1 Sensitive expenditure is expenditure that provides, has the potential to provide, or has the perceived potential to provide a private benefit to an individual kaimahi of NMIT that is additional to the business benefit to NMIT of the expenditure. This includes expenditure that:
 - by its nature (irrespective of value) may harm the reputation of and/or trust and confidence in NMIT,
 - could be seen as giving some private benefit to an individual kaimahi or Council member that is additional to the business benefit for NMIT,
 - could be considered unusual for NMIT 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.
- 1.2 The circumstances in which the expense occurs, together with the materiality and cost, will determine whether expenditure is potentially sensitive expenditure, generally across the areas shown in the table below.
- 1.3 Approval of sensitive expenditure under this policy will only be given:
 - when the person approving the expenditure is satisfied that a justified business purpose and other principles have been adequately met, and
 - if budgetary provision and delegated authority exist, and
 - by a person senior to the person who will benefit or who might be perceived to benefit from the sensitive expenditure, wherever possible. Where this is not possible, this fact should be recorded, and any such expenditure should be subject to some form of monitoring.
- 1.4 Approval of sensitive expenditure must be obtained prior to the expenditure being incurred. There will be some circumstances where kaimahi, or board/committee members, may incur sensitive expenditure personally prior

to the appropriate approvals. Where this occurs, this will be at the kaimahi, or board/committee member's, risk, i.e. NMIT will not be responsible for reimbursement unless approval is subsequently given.

- 1.5 Non-compliance with this policy 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.

Areas of Sensitive Expenditure
Travel and accommodation , international and domestic - includes air travel, car rentals, taxis, transfers, private mileage, accommodation, meals, per diems, overnight allowances, family members, personal travel, stopovers, insurance, loyalty programmes and clubs
Entertainment and hospitality - includes alcohol, catering, meals
Communications technology – includes devices, mobile phones
Gifts and koha – includes giving and receiving
Use of NMIT assets, facilities or benefits – includes vehicles, facilities, discounts negotiated for NMIT use only
Payment of fines when using NMIT vehicles
Sponsorship
Prizes – received while undertaking NMIT business
Credit card usage
Cash advances
Individual training and professional development

- 1.6 Travel expenses, entertainment and hospitality will 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.
- 1.7 All sensitive expenditure must be clearly identifiable and within NMIT's financial systems. This includes gifts being recorded in the NMIT Koha, Gifts and Hospitality Register.
- 1.8 Sensitive expenditure must be correctly coded and appropriate supporting documentation (eg. invoices) must be filed.

2. MANAGING INTEGRITY OF EXPENDITURE

- 2.1 All managers are responsible for ensuring integrity of expenditure within their decision-making and delegations.
- a) Managers will 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.
 - c) The NMIT Procurement Policy will guide decisions around how to select and purchase from suppliers.

- d) 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 it could be perceived as sensitive, or the delegated approver is unavailable, then the cost is to be referred to the delegated approver one above or the Chief Executive Officer (CEO).
- 2.2 The above standard integrity tests must be applied to evaluate if an expense is reasonable and complies with the standards of appropriate spending by NMIT.

3. BUDGET AND FINANCIAL DELEGATION HOLDERS

- 3.1 Budget and financial delegation holders must ensure that:
- a) all approved expenditure uses the one-up principle (i.e. the kaimahi incurring the expenditure or receiving the benefit (perceived or otherwise) must receive the approval of, at a minimum, their manager
 - 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) expenditure approval is within NMIT Delegations Policy
- 3.2 The approving manager is accountable for their sensitive expenditure decisions, compliance, and consequences of breaches of this policy. Compliance will be monitored by Finance.
- 3.3 All kaimahi involved in making or approving sensitive expenditure, including NMIT Council members, must comply with this policy. Council members are required to record gifts in the Koha, Gifts and Hospitality Register and to report gifts on an annual basis.
- 3.4 Where any expenditure within scope of this policy is deemed to be unreasonable by the CEO or Director Finance, an explanation will be sought from the approver.
- 3.5 Kaimahi who consider there are grounds for enquiry into inappropriate expenditure should 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 NMIT Protected Disclosures Policy. Council members who consider there to be grounds for enquiry should advise the Chair of Council and / or the CEO.

4. GIFTS AND DONATIONS

- 4.1 NMIT 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 and contexts, the opportunities for private benefit, and the wide range of opinions as to what is appropriate. All giving and receiving of gifts and hospitality involving any NMIT kaimahi or governor must follow the principles set out in this policy.
- 4.2 All expenses and/or acceptance of a gift must withstand internal and external scrutiny. To ensure this, kaimahi should apply these standard probity tests before incurring or approving expenditure for a gift:
- a) Can NMIT confidently justify this expenditure/gift to the Minister, a taxpayer, a stakeholder, or other interested party?
 - b) Does the expenditure support NMIT's functions and Charter. If so, what are the specific benefits to NMIT?
 - c) Would publicity on the expenditure or acceptance of the gift reflect a well-managed and prudent NMIT?
 - d) Is the expenditure or value of the gift moderate and appropriate to the occasion?
 - e) Is the expenditure good value for money?

- 4.3 If the expenditure on a gift or donation to be given or to be received is significant, or likely to be contentious, the following considerations apply:
- a) Is a risk management strategy necessary for this gift? If so, is it in place?
 - b) Do the benefits outweigh any risks?
 - c) Does the activity's frequency or significance warrant developing a specific policy to manage NMIT risk?
- 4.3 All gifts and hospitality received by any kaimahi or governor (irrespective of \$ value) will be recorded in NMIT's Koha, Gifts and Hospitality Register, and records kept in accordance with the Public Records Act 2005.
- 4.4 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.
- 4.5 Kaimahi will 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.
- 4.6 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 NMIT Conflict of Interest Policy and Procedures.
- 4.7 Where kaimahi attend an event, function, or occasion where they are representing NMIT and are presented with a gift or donation from external parties including ākongā, organisations and third parties, other government entities, or other individuals, the gift or donation is considered the property of NMIT. Where a koha is received, Section 5 of this Policy applies.
- 4.8 Where kaimahi travelling on business stay with a friend or relative instead of staying in accommodation, a contribution to their host can be made up to \$50 GST exclusive per night and the expense claim can be made for the actual and reasonable costs.

Gifts for Kaimahi

- 4.9 Where kaimahi have under 8 years of service, kaimahi can have a small team morning tea funded by NMIT to the amount of \$10 per person, up to a maximum of \$200 (GST Inclusive).
- 4.10 Where kaimahi have over 8 years of service, kaimahi can have a small team morning tea funded by NMIT to the amount of \$10 per person up to a maximum of \$300 (GST Inclusive), of which up to \$100 (GST Inclusive) may be allocated to a gift.
- 4.11 Expressing congratulations or sympathy (such as cards, flowers or presents) should be self-funded, as this is not perceived good use of public money. Exceptions may be approved by the CEO to purchase modest flowers for kaimahi who have suffered bereavement involving an immediate family member.

End of year function

- 4.12 The Senior Leadership Team will approve an amount per person (GST Inclusive) for full time and part time kaimahi for the end of year function.

Recognising Successes or Significant Achievements

- 4.13 Celebrating business successes or significant achievements is an important part of any workplace and is encouraged in terms of its core values. The nature of the achievement and form of recognition should be considered including whether a catered event is required or not.
- 4.14 If a catered event is considered appropriate in the circumstances, kaimahi will consider how and when this could be provided to ensure prudence.

Catering Internal Staff Meetings

- 4.15 Refreshments for internal short-duration meetings are available from the appropriate staff kitchens and tea-making facilities provided by NMIT.
- 4.16 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 four hours.
- 4.17 Exceptions to this may be approved by the CEO where there is a justified business purpose, and this must be documented on the relevant expenditure records.

Catering Meetings with External Parties

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

Expenditure which is Not Appropriate

- 4.19 Specific kaimahi related expenses that are not appropriate to be funded from NMIT 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 such as bereavement of immediate family members.
 - Purchase of food or alcohol for social drinks (unless via a formal internal catering mechanism as above).
 - Purchase of refreshments/meals for colleagues during routine “catch-ups” or meetings.

5. KOHA

NMIT recognises the giving and receiving of koha is in the spirit of tikanga ā-iwi (cultural practices/tribal customs) and is appropriate for occasions such as tangihanga, for use on a marae, and support for pōwhiri, mihi whakatau, meetings, or other events. While this is recognised, NMIT, as a public organisation, acknowledges 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 and in accordance with the NMIT Koha Policy.
- 5.2 Any koha offered or accepted must have a justified cultural purpose, be open and transparent and free from conflict of interest in accordance with NMIT Conflict of Interest Policy.
- 5.3 Giving or receiving koha must be approved in accordance with the NMIT Delegations Policy and NMIT Delegations Register.

Taonga

- 5.4 Taonga refers to a treasured possession or anything that is prized in Māori culture and can be applied to anything considered to be of value including socially or culturally valuable objects, resources, phenomenon, ideas, and techniques.
- 5.5 All taonga received by NMIT or kaimahi from external parties will be recorded in NMIT’s Koha, Gifts and Hospitality Register.

6. ALCOHOL

- 6.1 NMIT is committed to providing a healthy and safe environment for kaimahi, learners and guests. The NMIT Kaimahi Code of Conduct and the NMIT Health, Safety and Wellbeing Policy apply at all times and are a key consideration when planning occasions that involve the consumption of alcohol.
- 6.2 Expenditure on alcohol should be considered an infrequent event, and any amount must be approved in advance by the CEO. This includes alcohol purchased for programme delivery e.g. hospitality, super yachts.
- 6.3 The CEO may grant individual kaimahi discretion, in writing, to purchase alcohol without the need for approval on an event-by-event basis where entertainment, hosting of events, or other requirements (e.g. regular training for restaurant services) justify this.

7. TRAVEL – DOMESTIC AND INTERNATIONAL

- 7.1 NMIT is party to the All-of-Government (AOG) Travel Management contract which requires staff to book through the contracted Travel Management Company (TMC) and gain savings that are not available by 'booking direct'.
- 7.2 The NMIT designated TMC is Orbit Travel Nelson. All travel, accommodation and rental vehicle bookings must be made through the TMC using standard NMIT purchasing processes. Failure to make bookings through the TMC may delay payment to other third parties and/or reimbursement of any personal expenditure incurred.

Approval to incur Travel Expenses

- 7.3 Consideration should be given to assessing the need to travel **prior** to making a booking. Video or telephone conferencing may be an acceptable alternative.
- 7.4 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 NMIT Delegations Policy.
- 7.5 Travel funded by NMIT should consider cost, efficiency, risk, effectiveness, appropriateness, and sustainability including travelling time, and location. Kaimahi should select the most affordable travel option and are not to be influenced by their personal airline loyalty reward.
- 7.6 All travel expenditure by the CEO shall be approved by the Chair of NMIT Council within one month of travel occurring. Travel expenditure for Council members requires approval of the Chair with the exception that any travel expenditure for the Chair requires approval of the Chair of the audit subcommittee and Director Finance.
- 7.7 No-one can approve their own travel arrangements or related expenses. The one-up manager (own cost-centre) or budget holder (another cost-centre) must approve proposed domestic travel.
- 7.8 All international travel outside of Aotearoa New Zealand must be approved per the NMIT Delegations Policy.

Family Members Accompanying Kaimahi

- 7.9 Family members are allowed to accompany a staff member who is on official NMIT business provided:
 - a) No additional costs are incurred by NMIT.
 - b) The presence of family does not interfere with or compromise the work-related purpose(s) of the trip.
 - c) 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 purchase their own travel insurance.

Personal Travel

- 7.10 Personal leisure travel is permitted as an extension to approved business travel (e.g. staying for the weekend) as long as this is incidental to the business travel. Any extension must be approved by the CEO and any additional cost of the extension is to be met from kaimahi personal funds.

- 7.11 **Personal travel beyond authorised trip:** Kaimahi travelling internationally on NMIT 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. NMIT accepts no liability for personal travel costs, incidents or accidents, sight-seeing trips or other leisure activities outside of business travel; these will be at the traveller's sole discretion and responsibility.
- 7.12 **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. NMIT travel insurance will not cover kaimahi for private travel, even when linked to business travel (*see clause 7.24 to 7.30 for more information*).

Travel Arrangements and Reimbursements

- 7.13 Travel arrangements should be made at least 14 days in advance for domestic travel and 45 days for international travel.
- 7.14 Economy travel is provided for all journeys. Any requested upgrades will be at own cost or are at the discretion of the CEO considering the purpose of the trip and the time / cost efficiencies of an upgrade.
- 7.15 Where more than one kaimahi is travelling to the same event or location, shared travel and other cost efficiencies should be considered where practicable and appropriate.
- 7.16 NMIT does not provide travel cash advances for any expenses claimed outside of the standard booking procedure. An exception can be made for overseas travel to a country which is cash based; in this case, up to NZD\$2,000 worth in that currency may be advanced with approval of the CEO. Kaimahi may have one cash advance at any one time. A reconciliation of expenses is required within a month of return, with attached receipts.
- 7.17 NMIT will reimburse out of pocket taxi, mileage, transfers or parking expenses and any expenses actually and reasonably incurred when travelling on NMIT business in accordance with this policy. The standard should be modest and appropriately reflect public sector norms. Taxi charge cards will not be issued.
- 7.18 Kaimahi should select the most cost-effective option for travel to and from an airport, eg. driving your own car and claiming airport parking or using a taxi or Uber service.
- 7.19 NMIT will not reimburse telephone calls and wi-fi usage on personal devices while away on business travel. NMIT will provide digital support if using a business device while on business travel, with advance notification and the expectation that care is taken to minimise the cost. Refer to NMIT Computer, Email and Internet Policy.
- 7.20 NMIT will only reimburse the actual business-related cost when kaimahi use an app-based or ride-share taxi service, ie. there is no reimbursement of fees and charges.

The following types of expenditure that can be incurred for international travel may be claimed on production of the appropriate invoice/supporting documentation: visas, vaccinations, airport taxes.

The expense associated with excess baggage will generally be at the personal cost of the kaimahi travelling except where there is a justifiable business reason for the excess baggage which must be pre-approved in line with the approval of the travel.

For clarity, the cost of a passport or passport renewal is not a claimable expense as this has a clear and definable personal benefit to the kaimahi.

- 7.21 All claims for reimbursement must be supported by documented evidence of the costs.

- 7.22 Kaimahi travelling internationally may claim a Per Diem to cover incidental personal costs such as phone calls home, and to cover the inconvenience of being away from home. It does not cover personally incurred work-related costs which should be claimed as staff reimbursements e.g. accommodation, meals, transport.

The Per Diem rate is a taxable allowance of \$50.00 per day including travel days, paid with the employee's salary via Payroll on submission of a claim for reimbursement. The Per Diem is deemed to fully compensate the employee for any inconvenience associated with international travel.

Risk

- 7.23 All staff travelling internationally on NMIT business must register with the website www.safetravel.govt.nz which will also advise whether it is safe to travel to their intended destination.

Travel to destinations identified by the Ministry of Foreign Affairs and Trade as high or extreme risk destinations should either not be undertaken or should be deferred. The CEO make the final decision on staff travelling internationally if there is any risk involved.

Travel Insurance

- 7.24 NMIT does not provide nor reimburse domestic travel insurance costs.
- 7.25 Travel insurance is provided by NMIT for business international travel only. Kaimahi are responsible for ensuring travel insurance cover meets the needs of the journey.
- 7.26 Any pre-existing medical conditions should 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.
- 7.27 All insurance claims, e.g. for lost property, should be actioned immediately on return.
- 7.28 NMIT will not be liable for any costs incurred due to erroneous or incomplete process.
- 7.29 Independent contractors (non-employees) travelling on NMIT business must provide their own travel insurance and will not be covered by NMIT policy unless otherwise negotiated with the appropriate NMIT travel approver.
- 7.30 Ākonga travelling for NMIT purposes will be covered by NMIT travel insurance if the travel is booked by NMIT.

Flights

- 7.31 The most economical airfare will be booked under normal circumstances. Consideration will be given to higher cost or more flexible fares where travel time requirements and /or other factors make this a viable or necessary option.
- 7.32 The standard class for all domestic and international in-flight travel under 10 hours is economy class.
- 7.33 Travellers may fly premium economy where in-flight travel is more than 10 hours, for reasons such as health or disability impairments, additional travel (eg. further travelling on landing) or where work will commence immediately after landing. This must be approved by the CEO.
- 7.34 Business class travel may only be booked with approval, in writing, from the CEO.
- 7.35 In most case, NMIT will book seat-only fares that does not allow for checked-in luggage only, even for overnight trips. Should checked-in luggage be required, or for trips exceeding 3 business days, then NMIT shall book a class of fare that allows for the checked-in luggage. Semi-flexi and fully flexi fares shall only be booked where a member of the Senior Leadership Team has approved the use of the flexi fare.

Should a traveller require checked-in luggage but does not have an approved business need or meet the criteria for checked-in luggage to be included then any additional cost to allow for checked-in luggage shall be at the cost of the traveller and will not be reimbursable by NMIT. Additionally, where checked-in luggage has been approved and booked NMIT will not cover or reimburse the cost for any excess luggage.

7.36 The traveller is responsible for ensuring all details, bookings and itinerary are correct.

Travel Cancellations

7.37 Where a flight is cancelled, or a traveller is unable to fly, the traveller is responsible for contacting the Admin Hub or travel booker as soon as possible or, if outside of business hours, contacting the TMC directly.

7.38 Kaimahi are to advise the Admin Hub of any cancellations prior to travel commencement, where possible, to ensure NMIT can recoup any losses. If cancellation needs to be made outside of standard business hours, kaimahi are responsible for contacting the TMC directly.

7.39 If cancelled travel cannot be refunded or held as credit, a date for future travel is to be booked, where possible.

7.40 Where a company other than the TMC is used to book travel, the reimbursement of any subsequent costs for changing itineraries or flights (including cancellations) will be at the discretion of NMIT.

Air Travel Loyalty Programmes/Clubs

7.41 Kaimahi travelling on NMIT business must not influence the choice of airline with which they travel in order to accumulate personal travel benefits.

7.42 NMIT will not pay for membership to airport lounges or clubs.

7.43 In accordance with the All of Government (AOG) agreement with Air New Zealand, airpoints and status points are not accrued when travelling for NMIT.

8. ACCOMMODATION

8.1 Where possible, flights will be booked in and out of the required destination on the same day. Accommodation will not be booked unless flights are unavailable or there is a business or safety need to stay overnight.

8.2 Accommodation bookings will be to economy standard within New Zealand, up to \$240 plus GST per night.

8.3 Depending on the country, international accommodation may be above economy standard, with approval by the CEO in advance.

8.4 Where accommodation is not available within the capped rate above, the most appropriate option based on business need and value for money will be selected.

8.5 Any room upgrades must receive prior approval within the delegated authority.

8.6 Kaimahi may arrange their own private accommodation where appropriate, which must be approved prior to the travel occurring. An allowance of \$50.00 per night is payable; no receipts are required.

9. MEALS

9.1 Where it is necessary to travel overnight for NMIT business or approved training, NMIT will cover actual and reasonable meal expenses where meals are not otherwise provided. The following rates are provided to provide guidance as to the level considered actual and reasonable:

- breakfast up to \$25 plus GST
- lunch up to \$30 plus GST
- dinner up to \$50 plus GST.

- 9.2 Credit card surcharges are additional to these meal expense limits. Receipts are required for reimbursement. Individual cases outside these rates may only be approved by the CEO.
- 9.3 The cost of any alcohol consumed with a meal is not reimbursable.
- 9.4 NMIT will not pay for expenditure relating to tips given, snacks, mini-bars, alcohol, movies or hotel features such as gyms or hairdressers. The only exception is where snacks are purchased as substitute for a meal.
- 9.5 Room service charges will only be paid in exceptional circumstances, e.g. arrival after restaurant has closed or the restaurant is closed due to exceptional circumstances (e.g. Covid-19).

10. RENTALS AND PERSONAL VEHICLE USE

- 10.1 Staff who require transport to carry out approved duties may use the following (stated in order of preference):
- NMIT fleet vehicle
 - The cheapest convenient method of transport if NMIT transport is not available
 - A rental vehicle, where no practical alternative exists, with prior approval from the primary manager
 - Their own vehicle, with prior approval from their manager.
- 10.2 All vehicle use for NMIT business purposes must be in accordance with Fleet and Personal Vehicle Use in the NMIT Campus Operations Procedures Manual.

Private Vehicles

- 10.3 Staff using their own vehicle for travel will be reimbursed the amount per kilometre as specified in their employment agreement. If not specified, the [IRD rate](#) at the time of travel will be applied.
- 10.4 Private vehicles being used for NMIT business are NOT covered by NMIT insurance. It is usual for the kaimahi's personal insurance to cover occasional business usage. A kaimahi should seek guidance from their personal insurer on declaration requirements to the kaimahi's insurer if usage becomes more than occasional.

Rental Vehicles

- 10.5 Rental vehicles may be used when other means of transport are unavailable, impractical, or more costly, as authorised by the delegated approver, e.g. where a NMIT fleet vehicle is required for more than three consecutive days.
- 10.6 Arrangements, cancellations, or changes for rental car hire shall be made through the Admin Hub, or preferred travel supplier if outside of business hours.
- 10.7 Car hire reservations shall be made through the TMC and not made directly with a car hire company.
- 10.8 Only the named driver(s) shall drive the rental car. Arrangements are not transferable from one person to another, and insurance will not cover any drivers who are not listed with the rental car provider.
- 10.9 The most economical type and size of rental car will be used, consistent with the requirements of the journey.
- 10.10 All traffic and road laws must be followed. NMIT accepts no responsibility for misdemeanors or traffic offences committed by kaimahi while driving any vehicle. This includes parking fines.

11. SPONSORSHIP

- 11.1 Any potential partner organisations will have a strong link to Te Taihū by way of communities, industries, or business groups, and must be deemed credible by Government, the community, and stakeholders.
- 11.2 NMIT will not partner with events or organisations that could bring NMIT into disrepute, or affiliate NMIT with any political party.

- 11.3 Sponsorship contracts are to be negotiated in accordance with NMIT Contract and Agreement Management Policy and authorised by a person with the appropriate delegated authority.
- 11.4 NMIT will regularly evaluate sponsorship arrangements against the achievement of agreed outcomes.
- 11.5 All partnership and sponsorship agreements will be retained in NMIT's contracts register.

12. USE AND DISPOSAL OF ASSETS

Approved use of NMIT Vehicles

- 12.1 Approved uses of NMIT vehicles, whether leased or owned, are (for fleet vehicles) any business-related use and, (for dedicated vehicles), any use allowed in the user's employment agreement.
- 12.2 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.
- 12.3 Personal use of NMIT fleet cars is not allowed. NMIT is subject to the fringe benefit tax regime and any personal use of a vehicle will incur fringe benefit tax.
- 12.4 Kaimahi are not permitted to take a fleet vehicle home the night before or after it is needed, unless approved by a senior leader. Any such use incurs additional fringe benefit taxes and must advantage NMIT, not the kaimahi.
- 12.5 Kaimahi are not permitted to transport their children in an NMIT vehicle as part of their work-related journey.

Fuel Cards

- 12.6 A fuel card is provided for each NMIT 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 to purchase fuel, oil, and car washes at designated stations

Disposal of assets

- 12.7 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 maximises the disposal value and is approved in accordance with the NMIT Delegations Policy.
- 12.8 Kaimahi disposing of assets may not benefit from the disposal in any way.
- 12.9 Assets should not be sold to a kaimahi at a rate lower than would be available to the general public.
- 12.10 Any practical open market method of sale will be considered first. Where the resale value is minimal, assets may be made available to kamahi at fair market value, with the appropriate delegated approval.
- 12.11 Vehicles sales will generally be via Turners' auctions or a similar auction facility.

13. NMIT DISCOUNTS

NMIT Discounts for Kaimahi

- 13.1 NMIT makes a range of benefits available to all NMIT kaimahi, including discounts negotiated with specified retailers and service providers, as communicated to staff.

NMIT Exclusive Discounts

- 13.2 Kaimahi are not permitted to make use of any discounts, trade rates, or other pricing inducements negotiated under NMIT's Procurement Policy for the exclusive use of NMIT.

14. STAFF TRAINING AND PROFESSIONAL DEVELOPMENT

- 14.1 All expenses incurred by staff to support authorised attendance at seminars, conferences, workshops or other professional development opportunities are subject to the principles and requirements of this policy.

15. CREDIT CARDS

Eligibility for Business Credit Card

- 15.1 An NMIT credit card will be issued in accordance with the NMIT Delegations Policy to permanent kaimahi who have a legitimate and frequent need for them to perform their duties because they:
- a) expect to travel frequently on NMIT business; or
 - b) incur frequent reimbursable NMIT business expenses where it is not possible or time efficient to use the normal NMIT procurement/purchasing processes.

Authorisation, Management, Monitoring and Reporting of Card Use

- 15.2 Kaimahi are accountable for their use of credit cards in accordance with bank requirements, and for observing high standards of ethical behaviour when using the card.
- 15.3 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. This includes obtaining a valid GST invoice for all expenditure incurred on the card.
- 15.4 Managers of kaimahi issued with credit cards are responsible for ensuring expenditure is authorised in accordance with this policy.

Acceptable Use of Credit Cards

- 15.5 Credit cards must only be used for legitimate and approved business procurement, as follows:
- a) Online purchases of subscriptions (including digital subscriptions), membership renewals, training courses, seminars or 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 cards are the only payment option available.
 - d) Online or overseas purchasing where it is not possible to use the normal NMIT procurement system (where secure and authorised and in accordance with this policy)
- 15.6 Any purchase of IT equipment or software must follow usual procurement and approval processes before payment is made on a credit card.

Unacceptable Use of Credit Cards

- 15.7 Credit cards must not be used for:
- a) personal expenses
 - b) refuelling of personal vehicles while on NMIT business
 - c) any procurement where there is a contracted supplier agreement
 - d) any expenses which breach NMIT policies and guidelines
 - e) cash advances of any kind
 - f) payment of koha

- 15.8 Expenditure per month incurred against the credit card must not exceed the monthly credit limit approved at the time of issue unless prior arrangements and approval has been obtained.
- 15.9 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 immediately and may be subject to disciplinary action.

Pūrongo me te Whakapūmau | Reporting and Assurance

Regular reports will be submitted to Council and/or a committee of Council:	
Submitted by	Director Digital, Finance and Risk
Submitted to	Audit and Risk Committee
What must be reported	Material breaches of the Sensitive Expenditure Policy
Reporting cadence	As required
Is immediate escalation required for material events?	No

Ngā Haepapa | Responsibilities

Role	Responsibilities
Director Digital, Finance and Risk	Maintain a Koha, Gifts and Hospitality Register and ensure all kaimahi record sensitive expenditure in accordance with this policy.
Chief Executive Officer (CEO)	Consider and approve sensitive expenditure in accordance with the policy. Take all practical steps to ensure kaimahi awareness and compliance with this policy.
Managers	Take all practical steps, within their area of responsibility, to: <ul style="list-style-type: none"> • assess and minimise the risk of fraud • ensure reports of any suspected fraud, corruption, bribery, or related misconduct are dealt with • support, communicate, promote and monitor compliance with NMIT internal control systems to embed a corruption free culture
All kaimahi	Maintain the highest ethical standards in their activities and operations. Report any suspected fraud, corruption, bribery, or related misconduct,

Ngā Tikanga | Definitions

Term	Definition
Sensitive expenditure (as per 1.1)	Expenditure that provides, has the potential to provide, or has the perceived potential to provide a private benefit to an individual kaimahi of NMIT that is additional to the business benefit to NMIT of the expenditure. This includes expenditure that: <ul style="list-style-type: none"> • by its nature (irrespective of value) may harm the reputation of and/or trust and confidence in NMIT, • could be seen as giving some private benefit to an individual kaimahi or Council member that is additional to the business benefit for NMIT, • could be considered unusual for NMIT 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.

Ngā Hononga ki Tuhinga kē | Links to other documents

NGĀ KAUPAPA-HERE E HANGAI ANA | RELATED POLICIES

NMIT Delegations Policy
NMIT Procurement Policy
NMIT Koha Policy
NMIT Protected Disclosures (Whistle-blowing) Policy.
NMIT Contract and Agreement Management Policy
NMIT Kaimahi Code of Conduct
NMIT Health, Safety and Wellbeing Policy
NMIT Conflict of Interest Policy
NMIT Information and Records Management Policy

NGĀ TUKANGA ME NGĀ HĀTEPE | RELATED PROCESSES, PROCEDURES

NMIT's Koha, Gifts and Hospitality Register
NMIT Contracts Register
NMIT Campus Operations Procedures Manual.

TURE WHAI TAKE | RELEVANT LEGISLATION

[Education and Training Act 2020](#)

Office of the Auditor General (OAG) [Guide on controlling sensitive expenditure](#)

NGĀ TAPIRITANGA | APPENDICES