

Sensitive Expenditure Policy

Approved 24 March 2023

This policy supersedes all previous versions of the Sensitive Expenditure Policy and is valid until further notice.

Purpose

This policy sets out Toitū Te Whenua's expectations, policy and procedures for Sensitive Expenditure. The Policy statement is presented first, and detailed Procedures follow.

Definition

"Sensitive Expenditure" is any spending, regardless of Appropriation, that may be perceived by the public as of a personal nature or delivering personal benefit to an individual.

Policy

Toitū Te Whenua Land Information New Zealand (LINZ) spends public money, and all our spending must be responsible, appropriate, and meet the standards expected of us as a Public Service Department that is subject to parliamentary and public scrutiny.

Principles

Any sensitive expenditure must:

- be for a business purpose,
- preserve impartiality,
- be made with integrity,
- be moderate and proportionate in the circumstances,
- be made transparently,
- be made with proper authority.

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Effective Date: 24 March 2023

Policy Owner: Head of Business and Commercial (CFO)

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Who this Policy applies to

All employees, committee members, suppliers and contractors who incur expenditure on behalf of LINZ must comply with this policy.

Exceptions to expenditure limits

In special circumstances the relevant Kaihautū or Head of may approve expenditure outside the levels and limits set out in the Sensitive Expenditure Procedures. When this occurs, reasons for the approval must be recorded when the expenditure is pre-approved/approved. The reasons should also be recorded when payment is made, such as through the credit card narrative.

Changes to the Policy

Any changes to this Policy or the Sensitive Expenditure Procedures must be approved by Te Tumu Whakarae/Chief Executive.

Released under the Official Information Act 1982

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Procedures

1 Pre-Approval of Sensitive Expenditure

All sensitive expenditure must be pre-approved by a person senior to the person who may be considered to benefit (unless there are exceptional circumstances that make pre-approval impossible). The approver must be satisfied.

- that the expenditure is in accordance with the sensitive expenditure policy and procedures,
- budget and delegated authority exists,

Approvers must ensure they keep a retrievable record of any approval of sensitive expenditure in Toitū Te Whenua's document management or email system.

2 Credit Card Payments and Expense Claims

- All LINZ staff who are expected to incur business expenses (including for business travel) are encouraged to have a LINZ credit card.
- Holders of LINZ credit cards must supply the following information to support their expenditure, and provide it by the due date for credit card returns:
 - a statement of the business purpose of, and the person(s) who benefited from, the expenditure,
 - a detailed GST invoice/receipt for all expenditure over \$50 (an EFTPOS printout is not sufficient). The GST invoice/receipt should show the items purchased, their cost, and the supplier's GST number),
 - if a GST invoice/Receipt is not available, a record of the date, amount, description, and purpose of the expenditure,
- For those who do not have a LINZ credit card:
 - claims for reimbursement should be submitted within a week of incurring the expenditure,
 - expense claims and receipts are to be scanned and sent to the approving manager. On approval the manager emails the approved claim to accounts payable.

3 Expenditure incurred by Te Tumu Whakarae/Chief Executive

- Sensitive expenditure incurred by Te Tumu Whakarae/Chief Executive is to be approved by a Kaihautū and the Head of Business and Commercial (CFO). If any of these parties have been involved in the expenditure, or is unavailable, an alternative Kaihautū will need to approve.

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- All expenditure by Te Tumu Whakarae/Chief Executive must be consistent with the Chief Executive Gifts, Benefits and Expenses model standards issued by the Public Service Commissioner, and is publicly reported.

4 Travel and Accommodation

4.1 Travel Approval

- All travel, domestic and international, must be pre-approved in accordance with the [financial delegations schedule](#).
- By approving travel, the manager is confirming that the travel is within budget, necessary and alternatives to travel, such as phone or video conferencing are not suitable.
- A [LINZ Prioritisation Framework Tool](#) and [Guide](#) for travel has been created to provide decision-makers with weighted criteria to assess when helping determine travel priorities.
- Travel outside of New Zealand, including short haul (Australia, Pacific Islands) must be on the approved travel programme and prior to booking must be approved by Te Tumu Whakarae/Chief Executive.
- Pre-approval of travel must be given to travel arrangers prior to travel being booked. The standard template will record that the approving manager is aware of and has approved the upcoming travel, accommodation, meals, and any other relevant expenses.
- All supporting documentation is to be saved in Objective in the business group folder.

4.2 General approach to travel

- Any travel must be necessary for business purposes *and* where other means of interaction are not suitable to meet the business need.
- To achieve our goal to be carbon neutral, alternatives (such as virtual meetings using MSTeams) should be considered as a first option. The emissions that will be created should be considered when planning alternative travel options.
- Employees should not gain or lose financially when they travel on LINZ business.
- For health, safety and wellbeing reasons, LINZ prefers that employees do not travel outside the hours of 7.00 am to 7.00 pm. Driving outside these hours is actively discouraged for health and safety reasons. Employees should try to organise business travel within the 7.00 am to 7.00 pm window.
- Travel should be economical and efficient while taking into consideration purpose, distance, time, urgency, personal health, security, and safety. Air fares are not required to be the cheapest on the day if this would result in the employee working an unnecessarily long day or travelling at inconvenient times or resulting in higher emissions.
- All LINZ staff who are expected to incur business expenses (including for business travel) are encouraged to have a LINZ credit card.
- All travel bookings: air, rail, rental car, and accommodation including Airbnb must be made using LINZ's contracted All of Government (AOG) travel provider unless there is a reason why other accommodation must be used (such as a venue for training and development).

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- Loyalty scheme membership is not part of the decision criteria for airline bookings.
- Excess baggage claims will not be reimbursed unless caused by business material.
- LINZ credit cards will be used for incurring approved travel expenses where these cannot be charged through the approved travel provider.
- LINZ will not reimburse personal (non-business) expenses accrued at paid accommodation, such as in-house movies or charges for use of special hotel facilities. Travellers are required to pay for any such personal expenditure on check out.
- LINZ will not reimburse any minibar or other incidental expenditure except for water in those overseas countries where it is recommended to use bottled water.
- Clothing that has been soiled during travel may be dry cleaned if an overnight stay is required and the items are required for use during the travel period.
- Laundry or dry cleaning costs will generally only be met for travel of over a week.
- LINZ will not meet the cost of a family member travelling with a LINZ employee or allow an airfare to be downgraded to cover the cost of a family member's travel. Travel for a family member cannot be booked through LINZ's travel provider.

4.3 Domestic Travel

- Travel is to be booked at least 10 days in advance unless there are special circumstances. Where it is not possible to book this far in advance the reason for booking at shorter notice is to be noted in the travel approval.
- Travel expenses should be paid using a LINZ credit card if the employee has one, or (for accommodation and meals) by charge back through the hotel where this is possible. For expenses where neither of these methods is possible, LINZ will reimburse employees for the expenses they incur in undertaking work travel.
- Work travel expenses for meals and incidentals must be reasonable and appropriate for the expenditure of public money. The purchase of alcohol while travelling is a personal expense and will not be reimbursed.
- LINZ will reimburse employees for meal expenses at the rates set out below. These rates have been set as an alternative to employees producing receipts for this expenditure, either to support credit card payment or expense claims.
- Reimbursement rates (including GST)
 - Travel staying overnight:
 - \$90 for each complete period of 24 hours for one main meal and two other meals.
 - \$45 for breakfast and lunch or \$65 for lunch and evening meal, for a part-day of travel as part of an overnight trip.
 - Day travel:
 - Either \$45 for breakfast and lunch or \$65 for lunch and evening meal.
- An employee may seek advance payment of the reimbursement amount before they depart for the travel, if they do not have a credit card, have cash flow concerns, and advance payment is needed to enable them to meet their expenses during the travel. Employees taking this option must provide a reconciliation of the funds spent (including

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receipts) as soon as practical after travelling. Approval of an advance payment must be given is by a Kaihautū.

- When travel is disrupted or in other unforeseen circumstances that cause increased cost to the employee, the employee may claim actual and reasonable expenses greater than the limits specified above, subject to the production of receipts.
- Employees who stay overnight privately while travelling for work can be reimbursed a maximum of \$90 per 24-hour period without the production of receipts. This is to cover meals, accommodation, incidentals and any koha (see Section 6.1). No other allowance can be claimed in conjunction with the \$90 per day allowance when staying privately.

4.4 International Travel

- International travel will be in accordance with a Kaihautū agreed international travel plan unless for exceptional purposes as approved by Te Tumu Whakarae/Chief Executive.
- All travel needs to consider the Carbon Neutral Government Programme and our goal to be carbon neutral.
- A [LINZ Prioritisation Framework Tool](#) and [Guide](#) has been created to provide decision-makers with weighted criteria to assess when helping determine travel priorities.
- The health, safety and wellbeing of Toitū Te Whenua staff is paramount when considering international travel.
- Staff must be cognisant of all international security advisories and ensure appropriate steps are taken to protect themselves and to protect LINZ property including data security.
- All short haul international flights to Australia and Pacific Island destinations will be economy class.
- All long-haul flights are to be at the most economic class that is appropriate given:
 - the length of the flight/s,
 - the ability to schedule breaks between flights and between arrival at the final destination and starting work,
 - any health and safety needs of the staff member.
- LINZ will reimburse actual and reasonable meal and incidental expenses whilst travelling internationally on LINZ business to an equivalent standard as travel in New Zealand.
- The cost of any required time in managed isolation and quarantine on return to New Zealand will be met by LINZ.
- Staff must ensure that they are in possession of relevant documentation for overseas travel including passport, visas, and re-entry permits where required.
- LINZ will reimburse the costs of documentation where it is a necessary part of the business trip, such as entry visas. This does not include the cost of a passport, which is seen to be a personal expense.
- LINZ will reimburse the cost of any testing associated with COVID-19.
- Tipping is an appropriate business expense only when travelling in a country where tipping is local practice. Tips should be conservative and where possible paid for using a credit card. If tips are paid in cash a record of the amount paid as tips must be provided.
- Finance will activate the ability to make cash withdrawals on a LINZ credit card for the period of travel if the traveller requests this 5 days before the travel commences. Any cash

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advance should be used for incidental expenditure only and only if the expenditure cannot be paid for with a credit card.

- A reconciliation of all expenditure of cash withdrawals is to be provided within 5 days of the traveller returning to their normal office.
- The traveller is responsible for banking any remaining cash into the LINZ bank account on return to New Zealand.
- Any claims for incidental expenditure that cannot be paid by credit card or through any cash advance must be made using the standard reimbursement process, supported by the reconciliation of any cash advance and the credit card statement.
- The purchase of alcohol while travelling is a personal expense and will not be reimbursed.

4.5 Insurance for International Travel

- Travellers are to contact Facilities@linz.govt.nz at least 10 working days in advance of the expected travel date so insurance can be arranged.
- LINZ will pay for insurance cover only for those travelling on LINZ business, and the charges will be made to the staff member's cost centre.
- LINZ will not reimburse staff for travel insurance purchased from other sources.
- If staff choose to undertake personal travel before or after a business trip, they may be covered by the LINZ insurance scheme for an additional daily fee. This fee will be charged to the staff member. Enquiries about this option must be made at least 15 working days before the travel commences.

4.6 Rental Cars, Taxis and Ride Share Schemes

- Rental cars should be organised when.
 - driving to the destination is more cost-effective than airline travel, or it is necessary to transport large bulky equipment,
 - renting is less expensive than taxis or shuttles,
- All taxis are to be paid for using a LINZ credit card where possible or claimed as an expense.
- Use of Uber is permitted for LINZ travel, provided it is paid for with a LINZ credit card.
- Where possible the emissions of the vehicle should be considered when choosing a rental car and an EV, PHEV or hybrid rented if possible.
- Public transport should also be utilised where appropriate.
- The driver is responsible for any fines (parking or traffic offences) they incur while using a rental vehicle.
- The driver must be an authorised driver in accordance with the LINZ Driving for Work framework.

4.7 Airline Memberships and Loyalty Schemes

- Staff are not entitled to paid membership of airline lounges (e.g. Koru Club) except as set out in this policy.
- Airline membership is at the discretion of Te Tumu Whakarae/Chief Executive.

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- Any approval of an airline membership must set out the business purpose that supports the membership.
- Lifetime memberships and spouses' fees will not be paid.
- Travellers may accrue air travel status points in line with the All of Government agreement.
- A traveller may use "recognition upgrades" to upgrade their flight class with permission of their Kaihautū.

4.8 Personal Travel and Accompanying Guests

- LINZ will not pay for a spouse or any other family members travelling with the staff member.
- LINZ will not book any additional travellers using the LINZ travel management company.
- All extra travellers must be disclosed in the pre-approval travel form to ensure the manager approving the travel is aware this is occurring.
- Taking annual leave as an add-on to official LINZ travel is not standard practice, but it may be approved by the relevant Kaihautū prior to commencing travel, and should be for a modest period having regard to the length of the business travel.
- All costs for the private portion of the trip, including accommodation and insurance, are the traveller's responsibility.
- Travel allowances cannot be claimed for private travel days.
- Travel routes taken are to be the most direct and are not to be adjusted to accommodate personal travel.

4.9 Use of Privately Owned Vehicles

- The use of privately owned vehicles for LINZ business is not encouraged and will only be approved when travel by other means is not more practical or cost-effective.
- If a private vehicle is used the driver must be an authorised driver.
- The use of private vehicles is to be pre-approved by the manager with reimbursement at the specified IRD rate.
- When approving the use of a private vehicle the manager must consider the emissions that will be created compared to using a LINZ vehicle or a low emissions rental car.
- If a private vehicle is used the driver and manager must ensure that it is in a safe condition and suited to the type of travel proposed. This includes ensuring that the vehicle's Warrant of Fitness, Registration and Road User Charges are current, and the vehicle is appropriately maintained.
- Privately owned vehicles that are used for official work purposes are covered for insurance purposes by LINZ's Business Travel Insurance Policy. The rental and personal vehicle excess is \$5,000.
- The staff member must keep accurate records of kilometres travelled.
- Reimbursement claims must be made within one week of travel and clearly state the purpose of the travel and the justification for using a private vehicle.

5 Catering, Entertainment and Hospitality

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- Entertainment expenditure is to be moderate and conservative, with a clear link to business purpose.

5.1 Small Celebrations

- Small celebrations can be held for appropriate occasions with a spend of no more than \$10 per head. Appropriate occasions can include:
 - a team morning tea for the completion of a major piece of work,
 - recognition of significant personal milestones such as length of service.

5.2 Staff Meetings, Team Planning, Team Building and Training

- An offsite location may be appropriate for a group meeting or planning day. Before deciding to pay for an offsite location consider the size and availability of meeting rooms at LINZ, and the availability of free or low cost meeting rooms at any other Government Agency or supplier of services to LINZ (such as professional services firms).
- A facilitator may be appropriate for a group planning day. Normal procurement processes should be followed. The use of a facilitator for a team planning day must be approved by your Kaihautū member.
- A modest gift may be made to a speaker who has not charged for their time.
- Catering for meetings is only to be provided in exceptional circumstances. You must consider the length, timing and scale of the meeting and seek pre-approval from a one-up manager who is not attending the event.
- The maximum per person for team planning days and training courses is:
 - \$10 morning/afternoon tea pp,
 - \$25 lunch pp.
- Alcohol must not be purchased by LINZ for meetings and team building days.

5.3 Coffee Meetings

- Meeting a LINZ colleague offsite, for example for a coffee, is a personal choice. LINZ will not reimburse the cost of beverages or food at such meetings.
- If choosing to meet an external party offsite where LINZ would meet the cost of beverages or food, consider the appropriateness, reciprocation, and value to LINZ.
- A Kaihautū or Te Tumu Whakarae/Chief Executive must approve any expenditure on coffee meetings for recruitment purposes.

5.4 End of Year Events

- Contribution to end of year events is at the discretion of Te Tumu Whakarae/Chief Executive. A notification will be sent in the months leading up to the end of year. Te Tumu Whakarae/Chief Executive contribution is to cover all end of year celebrations and specifically states the contribution is not to be used for alcohol.

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5.5 Alcohol

- LINZ does not allow the purchase of alcohol except in exceptional circumstances. Any alcohol purchases must be pre-approved by Te Tumu Whakarae/Chief Executive.

6 Giving and Receiving Gifts and Hospitality

6.1 Koha

- A gift, a token, or a contribution may be given on appropriate occasions. Māori Crown Relations Team must be consulted for cultural guidance on koha.
- Koha is to be clearly documented with the date of the event, the amount, the description, and the purpose.
- The amount is to be relative to the occasion, and approved by the budget manager, as well the budget manager's manager.
- The person providing the koha is responsible for withdrawing cash from their LINZ credit card for the approved koha.
- Complete the request for koha template "Giving koha" and email to financial accounting at least 5 days before the koha is required so that the ability to withdraw cash from your LINZ credit card can be arranged with Westpac.

6.2 Offers of Gifts or Hospitality

- Any staff member or contractor who is offered any gift or hospitality from a third party, regardless of its value, must advise their manager, who will determine the appropriateness of accepting. Only gifts of nominal value should be considered as acceptable (generally less than \$50 value is considered nominal).
- Cash is not to be accepted as a gift in any circumstances.
- LINZ staff must not accept gifts or attend hospitality events from suppliers who are currently involved in any formal performance review or may be involved in a potential or current procurement activity initiated by LINZ. Contact the Procurement team if in doubt.
- The provision of discounts from suppliers to staff is not permitted unless specifically approved by all of government arrangements.

6.3 Gift Register

- All gifts, bought or received, must be recorded in the gift register.
- Gifts of a ceremonial nature (such as from visiting delegations) should be entered in the gift register.
- The gift register is a critical control, and it is necessary to keep it up-to-date and accurate.

6.4 Farewells

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- LINZ does not contribute to leaving gifts other than in exceptional circumstances, or for staff with 50 years or more service. Any leaving gift must be approved by Te Tumu Whakarae/Chief Executive with the reason recorded, and must be entered in the gift register (and will be included in Select Committee responses).
- LINZ will contribute towards catering for a staff farewell morning or afternoon tea. The maximum contribution for catering depends on the length of service:
 - \$50 for less than 2 years service,
 - \$100 for 2-5 years service,
 - \$200 for 6-10 years service,
 - \$300 for 11 plus years service,
 - For 20 plus years service Kaihautū approval may be obtained for expenditure over \$300.

6.5 Long service

- LINZ has a recognition of service approach, led by the People function, to recognise service at key milestones (such as 10, 20, 30, 40+ years service). This includes a modest event such as morning or afternoon tea, which can include family members, and gifts of service pins, trophies or survey marks.
- LINZ does not fund additional individual gifts to recognise an employee's long service, other than for staff who reach 40 years of service, in which case any gift must be approved by the relevant Kaihautū.

7 Use of Credit Cards

- Credit cards are an efficient and effective means of paying for small, low-cost purchases and travel expenditure.
- Any expense incurred on a LINZ credit card must be for LINZ business purposes only, and must be in accordance with the Procurement Policy, Sensitive Expenditure Policy and financial delegations.
- Personal expenditure must never be charged to a LINZ credit card.
- Any expenditure incurred on a credit card which is not approved by the manager or is not for LINZ business purposes will be recovered from the cardholder.
- Receipts for credit card expenditure need only be provided for purchases over \$50.00.
- Cash advances from credit cards are permitted only for the payment of koha and for some overseas travel expenditure as set out in this policy.

7.1 Who can hold a Credit Card

- Credit cards are required for travellers and are encouraged for those who are required to make small purchases as part of their role or purchases where a normal contractual arrangement is not possible, for example some IT software purchases.
- Only Toitū Te Whenua staff members may be issued a credit card. Contractors must submit claims via their invoicing process with appropriate receipts.

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- Te Tumu Whakarae/Chief Executive, Kaihautū and Heads of can approve a staff member being issued a LINZ credit card.

7.2 Conditions of being a Card Holder

- The card holder must complete the application and conditions of use form and return it and a certified copy of your ID (e.g. passport photo, driver's license) to FinancialAccounting@linz.govt.nz. Finance will arrange for the card to be issued to the card holder.
- Credit cards will be issued with a standard limit of \$1,000 unless a different limit is requested and approved. If a permanent or temporary increase to a credit card limit is needed, approval must be obtained in the same way as if a card were being issued i.e. from Te Tumu Whakarae/Chief Executive, Kaihautū or Heads of.
- A limit of over \$5,000 must be approved by a Kaihautū.
- The card holder is responsible for ensuring that transactions are coded using the Smartdata system by the 5th of the month as this is the day the bank withdraws payment from the LINZ bank account.
- The card holder is responsible for ensuring that approved expense reports are provided to Accounts Payable by the 15th of each month following the expense report period.
- The card holder is responsible for ensuring that the card is only used in accordance with the terms and conditions of the issuing bank as set out when the card is received.
- The card holder is responsible for ensuring the card, the pin number and any other details are kept safe.
- The card holder must notify finance immediately if the card is lost or stolen.

7.3 Monitoring and Compliance

- To support the use of credit cards there will be regular reporting to the Kaihautū group and Heads of on timeliness of completing returns.
- Any suspected misuse of a LINZ credit card will be investigated in line with LINZ's internal fraud and corruption control policy, code of conduct and employment agreement provisions.

8 Resources and Assets

8.1 Use of LINZ Assets

- LINZ assets, such as cell phones, monitors, laptops and tablets will be issued to employees where there is a business need.
- Moderate private use of LINZ's assets is acceptable where the cost of separately identifying and recovering the costs of private use is uneconomic.
- Use of LINZ's assets for any private business or enterprise is prohibited.
- All LINZ assets are to be returned when a staff member leaves LINZ.

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8.2 Surplus Assets

- The sale of surplus assets (such as furniture, IT equipment and cell phones) will be managed by the LINZ Facilities team.
- Employees undertaking the disposal of LINZ assets must not benefit from their disposal.
- Assets that are of minimal value, or aren't sold, will be offered to charities or schools if practicable. Surplus assets are not to be donated to staff or their families.
- Any proceeds from the sale of assets are to be banked by Finance and the appropriate disposal form completed.

9 Toitū Te Whenua References

- [Collective Employment Agreement 2021 /2023](#)
- [Internal Fraud Corruption Control Policy - issued May 2019](#)

10 External References

- Controlling sensitive expenditure; Guide for public organisations. Office of the Auditor General October 2020 [Controlling sensitive expenditure: Guide for public organisations — Office of the Auditor-General New Zealand \(oag.parliament.nz\)](#)
- Chief Executives Gifts, Benefits and Expenses Model Standards Public Service Commissioner July 2018 [Model-Standards-Chief-executive-gifts-benefits-and-expenses.pdf \(publicservice.govt.nz\)](#)

Approved 24 March 2023 as a Toitū Te Whenua Policy



Gaye Searancke

Te Tumu Whakarae

Toitū Te Whenua Land Information New Zealand

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Appendix One

Coding sensitive expenditure

The codes below are the most common natural accounts that might be used for sensitive expenditure or expenditure that might be paid for by credit card.

For the full list of natural accounts please refer to the chart of accounts.

6230	Staff Professional Membership	<p>Staff professional subscriptions and memberships, including Chartered Accountants, Surveyors, Valuers or Law Society memberships.</p> <p>NOT Books or publication subscriptions (use 7202)</p> <p>NOT Sponsorship (use 7212)</p> <p>NOT LINZ membership subscriptions (use 7215)</p> <p>NOT Professional services (use 7500)</p>
6290	Staff Wellbeing, Health & Safety	<p>Workstation assessments, flu vaccinations, reimburse staff hearing & eye tests and glasses, industrial chaplains, EAP, Individual staff safety gear such as boots or High Visibility wear.</p> <p>NOT Equipment purchased resulting from workstation assessments (use 7204).</p> <p>NOT Office Safety Equipment & Supplies e.g., fire warden gear & equipment (use 7119)</p> <p>NOT First Aid training (use 7250)</p>
7200	Staff Entertainment	<p>Entertaining Staff, either onsite or offsite for celebratory afternoon/morning teas (welcomes, farewells and birthdays), contributions towards group or social club functions.</p> <p>Catering, food & drink, venue or equipment hire.</p> <p>Any expenditure on alcohol must be coded as a separate transaction and the description must be alcohol.</p> <p>NOT Gifts, flowers, cards, or prizes (use 7213)</p> <p>NOT Contributions to end of year events (use 7216)</p> <p>NOT Meal allowances when travelling (use 7401 for domestic travel or 7402 for international travel).</p>
7208	Team Building & Planning	<p>Group or Team building such as planning days, team meetings - for example "Our future" sessions. includes catering, food & drinks, venue, or equipment hire, facilitators.</p> <p>NOT morning/afternoon teas, staff entertainment (use 7200)</p>

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		<p>NOT staff coaching or training (use 7250)</p> <p>NOT contributions to end of year events (use 7216)</p> <p>NOT contributions towards group or social club functions (use 7200)</p>
7250	Staff training & Conferences	<p>Staff conferences, training, coaching (internal or external) fees, trainers, and facilitators. Includes first aid and exit training.</p> <p>NOT representing LINZ at an event or presentation (use 7209)</p> <p>NOT travel or accommodation/allowances (use 7401 for domestic travel or 7402 for international travel).</p>
7202	Books & Publications	<p>Books, publication, and subscriptions including online or hardcopy professional magazine subscriptions, journals, Lexis Nexis, directory, and newspapers.</p> <p>NOT LINZ membership subscriptions (use 7215)</p>
7209	LINZ Event costs, or Contributing to an event of behalf of LINZ	<p>Cost to run or attend a meeting, conference or event as a contributor representing LINZ. Event may be run by LINZ or third party e.g. a hui or conference, exhibitor at field day. Includes attendance fees, refreshments, collateral such as banners, venue or equipment hire.</p> <p>NOT Koha (use 7214)</p> <p>NOT Staff to attend training / conferences (use 7250)</p> <p>NOT Group or team building, planning days or team meetings (use 7208)</p> <p>NOT Morning/afternoon teas, staff entertainment (use 7200)</p> <p>NOT Travel or accommodation/allowances (use 7401 for domestic travel or 7402 for international travel).</p>
7213	Gifts & Flowers	<p>Gifts, flowers, cards, or prizes, for staff or non-staff.</p>
7214	Koha	<p>Koha payments and other customary payments made to ethnic groups that the Department engages with. Note: Koha is not subject to GST.</p> <p>Please complete the Koha request form.</p>
7215	LINZ Membership Subscriptions	<p>LINZ organisational memberships and subscriptions</p> <p>NOT books, publications, and newspaper subscriptions (use 7202)</p> <p>NOT staff professional memberships (use 6230)</p>
7216	End of year Celebrations	<p>End of year functions and activities, including venue or equipment hire, catering, food and drink.</p> <p>NOT gifts, flowers, cards or prizes (use 7213)</p>

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7616	PJ: Organisational/Capability Development	Development of organisational, capability development and training. NOT project domestic travel for training (use 7608)
7210	Taxis and Ubers	Taxi and Uber charges NOT rental cars (use 7401)
7353	Motor Vehicles	Lease and Running costs of Departmental motor vehicles, including purchase of fuel and oil, minor repairs, warrant of fitness charges and motor vehicle licensing NOT purchase of vehicles - use capex code.
7401	Domestic Travel & Accommodation	Domestic travel for staff including travel by air, sea, or overland, car rental, parking, accommodation, and meal allowances Includes travel for conferences or training. NOT travel for staff relocation, recruitment (use 6260) NOT travel charged by contractors (use 7502) NOT travel charged by consultants (use 7501)
7402	International Travel & Accommodation	International travel (any travel that requires a passport) for staff including travel by air, sea, or overland, car rental, parking, taxis, accommodation, and meal allowances. Includes travel for conferences or training. Includes costs of MIQ if required. Includes cost of any testing to meet COVID-19 travel requirements. NOT travel related to staff relocation (use 6260) NOT travel charged by contractors (use 7502) NOT travel charged by consultants (use 7501)
7608	PJ: Domestic Travel & Accommodation	Domestic travel for staff including travel by air, sea, or overland, car rental, parking, taxis, accommodation, and meal allowances. NOT travel charged by project contractors (use 7601) NOT travel charged by project consultants (use 7602)
7609	PJ: International Travel & Accommodation	International travel for staff including travel by air, sea, or overland, car rental, parking, taxis, accommodation, and meal allowances. NOT travel charged by project contractors (use 7601) NOT travel charged by project consultants (use 7602)

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