
Type: Policy

Name: Sensitive expenditure

Purpose

This policy provides a set of principles and rules for managing expenditure, which by its very nature creates financial and reputational risk for Capital and Coast District Health Board (CCDHB).

Spending by a public organisation that may be perceived as providing some private benefit to a staff member, such as overseas travel, can be contentious. This type of spending is referred to as 'sensitive expenditure'.

Sensitive expenditure is expenditure that:

- may be perceived as providing some additional private benefit to staff
- is unusual
- may be perceived as contentious

The aim of the policy is to ensure that:

- the expenditure is incurred for business purposes only and does not provide any private benefit to a staff member;
- the expenditure can withstand audit, parliamentary and public scrutiny;
- the decisions in approving/incurred such expenditure are made in a sound manner which are able to withstand scrutiny;
- a culture of probity/integrity is encouraged within CCDHB.

Scope

This policy applies to:

- staff at all levels in CCDHB, including temporary employees, contractors and the executive management team (EMT)
- Board and committee members while acting in a CCDHB capacity

The policy applies irrespective of whether the sensitive expenditure is paid by CCDHB direct or by reimbursement, or funded by special funds or external organisations.

Contents	Page
Definitions	3
Policy statement	4
Key policy requirements	4
Policy on specific issues	4
Credit cards	5
Travel and accommodation expenditure	5
Air travel	6
Air points and other travel related loyalty schemes	6
Travel insurance	7
Accommodation	7
Food and beverage	7
Motor vehicles	8
Other travel associated costs	9
Entertainment and hospitality expenditure	9
Goods and services expenditure	10
Gifts, prizes, benefits, hospitality received & loyalty reward scheme	10
Private use of CCDHB suppliers	11
Private use of CCDHB assets	11
Private assets used by CCDHB	11
Sale of surplus assets to staff	11
Communications technology	11
Staff support and welfare expenditure	12
Recognition and achievement including staff gifts	12
Staff social functions and Christmas parties	12
Farewells and retirements	12
Clothing	12
Continuing medical education (CME)	12
Sponsorship of staff and others	13
Other types of expenditure	13
Donations	13
Koha / Whakaaro Aroha	14
Gifts paid	14

Definitions

Continuing medical education (CME)

It refers to senior medical officers (SMO) CME contractual entitlements. Registered medical officers (RMO) CME entitlements are not intended to fall under this CME definition. Any specific exceptions for CME, within this policy, relate to SMO CME only.

Conflict of interest

It arises where a person is compromised when their personal interests or obligations conflict (actual, potential or perceived) with the responsibilities of their job or position. It means their independence, objectivity or impartiality may be called into question.

Controls

They are the means to promote, direct, restrain, govern and check various activities.

Credit card

It has the normal meaning and, in the context of this policy, also includes vehicle fleet cards, purchase cards and any similar cards used to obtain goods and services before payment is made.

Donation

It is a payment, in money or in kind by way of goods or services, made voluntarily and without expectation of receiving goods or services in return.

Koha / Whakaaro Aroha

It is a specific type of gift, token or a contribution given to provide a symbolic or cultural recognition of a relationship.

Proper and prudent behaviour

In relation to expenditure, includes identifying and managing conflict of interest (or any situation with the potential to be perceived as conflict of interest), being fair, honest, transparent, circumspect, careful to avoid undesired consequences and being accountable for complying with organisational controls over expenditure.

Sensitive expenditure

It is expenditure by CCDHB which provides, has the potential to provide, or has the perceived potential to provide, a private benefit to an individual staff member that is additional to the business benefit to CCDHB of the expenditure. It also includes expenditure by CCDHB that may be considered unusual for the organisation's objectives and/or functions.

Staff

For the purposes of this policy, has a wide meaning and includes: all special fund signatories, office holders (such as board and committee members), managers at all levels and employees of CCDHB.

Policy statement:

Sensitive expenditure decisions need to be made with a strict adherence to the principles and rules set in this policy, reflecting recognition among all office holders and staff of the risks inherent in sensitive expenditure and possible conflicts of interest.

Sensitive expenditure decisions should endorse the following principles:

- be lawful
- subject to high standards of probity and financial prudence
- be able to withstand audit, parliamentary and public scrutiny
- have a justifiable business purpose
- be impartial
- moderate and conservative having regard to the circumstances
- be transparent
- be appropriate in all respects

Key policy requirements:

- Staff is expected to exercise proper and prudent behaviour and judgement with regards to all business expenditure.
- Sensitive expenditure must be authorised as per CCDHB delegations of authority policy unless this policy specifically requires approval to occur at a higher level.
- Sensitive expenditure will only be approved and paid if it is deemed to be reasonable, actual, and has been incurred in relation to CCDHB business in accordance with this policy.
- Where ever possible CCDHB preferred suppliers should be used. If alternative suppliers are used the costs incurred should not be higher than CCDHB's preferred suppliers.
- Claims relating to sensitive expenditure must follow the staff reimbursement procedure. In particular claims must clearly state the business purpose and be accompanied by adequate original supporting documentation e.g. a tax invoice.
- To determine the appropriateness / reasonableness of sensitive expenditure the following questions should be considered:
 - does the expenditure support CCDHB objective and functions?
 - can the expenditure be justified to the public?
 - can publicity about the expenditure or occasion adversely affect CCDHB?
- Where this policy is inconsistent with the provisions of the employment agreement or MECA, the employment agreement or MECA will apply.

Policy on specific issues

This policy is intended to provide clear instructions to staff, which make sensitive expenditure decisions and approvals, of their compliance obligations. The specific issues are not an exhaustive list of all the ranges of sensitive expenditure. They list issues and principles in the main areas of sensitive expenditure relating to CCDHB.

This policy should assist staff to exercise good judgement in sensitive expenditure decisions and ensure the decisions are also compliant with the principles and requirements outlined in this policy document.

Credit cards

While the use of credit cards and purchase cards (hereafter referred to as 'cards') is not a type of sensitive expenditure, it is a common method of payment for such expenditure and the use of cards involves potential financial and reputational risk. To mitigate these risks the following principles and rules shall apply:

- Cards as a general rule are not permitted except by the express approval of the CEO. Currently the only card types approved for use by CCDHB are:
 - Fuel cards – issued and managed by the transport team
 - Taxi cards – issued and managed by procurement team
 - Petty cash credit cards – issued to mental health services located in Auckland, Hamilton, Dunedin, Christchurch.
- Cards will be issued:
 - based on specific on-going requirements to achieve staff duties
 - to a named individual for accountability and tracking
 - to employees only as cards cannot be issued to a contractor
 - Under no circumstances are cards to be used for personal expenditure or credit.
- Cards cannot be used to obtain cash advances.
- All card expenditure must be supported by original tax invoices that provide detail of the transactions date, value, business purpose and the name of the individual(s) who have incurred the expenditure.
- Card payments over the internet must be to established reputable suppliers known to CCDHB. The card holder must keep a copy of any online order form and tax invoice as evidence. The transaction must comply with CCDHB procurement policy.
- Cards must be destroyed and made unusable and the appropriate providers advised to cancel the card when a staff member leaves employment or authority to use a card is withdrawn. When cards are lost the appropriate authorities must be advised immediately to cancel the card. Authority to use a card shall be cancelled if a CCDHB card is misused.

Travel and accommodation expenditure

Travel and accommodation expenditure should be reasonable, most economical and cost efficient option taking into account the travel: purpose, distance, time, urgency, security and safety considerations. The principles of a justified business purpose, moderate and conservative expenditure are particularly relevant.

Refer to specific CCDHB procedures:

- Staff travel procedure (including CME travel). All travel and accommodation bookings must be arranged through CCDHB's preferred travel. management

company - Orbit Corporate Travel Wellington ('Orbit'), in order to take advantage of preferential rates. The only exception to this (and not preferred) is travel funded through SMO CME entitlements which may be booked individually by other means.

- Transport – CCDHB vehicle usage policy.

Air travel

- Travel should be reasonable and most economical option taking into account all possible discounts, departure/arrival times and stopovers to reduce cost.
- Travel must be economy class at all times unless the criteria for business class travel is met. Business class travel is limited to:
 - travel funded through a SMO CME entitlement; or
 - when an individual has work or conference attendance duties within 36 hours of a continuous journey of at least eight hours (post any stopover) and CEO or General Manager Hospital & Health Services (GM HHS) or General Manager Mental Health Addictions and Intellectual Disability Services (GM MHAIDS) approval has been granted in advance and evidenced in writing or email.
- First class travel is not permitted. There are no exceptions.
- Air New Zealand is the preferred carrier for CCDHB.
- CCDHB expects the cost of any planned stopover to have a clear business purpose.
- CCDHB will not be responsible for any costs incurred for excess baggage. Please check with the relevant airline for information (including costs) before travel.
- There is often an additional cost for changing flights for some types of fares. Careful planning and flexibility needs to be considered at the time of the original travel request to minimise changes and the resultant costs for CCDHB. Changes that give rise to additional charges for CCDHB must have a justifiable business reason and not just for convenience reasons.

Air points and other travel related loyalty schemes

- Domestic, Trans-tasman and other overseas travel.

CCDHB is party to the 'all of Government' preferred supplier contract.

Only individuals can receive status points. Airlines cannot assign status points to organisations such as CCDHB. While travelling overseas on CCDHB business, staff may earn airpoints to their individual credit. This creates a personal benefit, which is contrary to the principles of this policy, and is permitted provided it is not to the detriment of the travel cost which CCDHB pays.

- Club memberships

Memberships to Koru club or other clubs, will not be paid by CCDHB effective 1st July 2018.

Travel insurance

- CCDHB travel cover is provided by Allianz. Staff have to register their travel on the Allianz website in order to be covered for insurance. **If you are not registered then not covered.** Insurance Website link - <https://www.ctisales.co.nz/dhb/login.aspx?PN=999914358>.
- Staff must not arrange their own travel insurance for CCDHB related business or CME activity as this will cause CCDHB to incur additional unnecessary costs. Any separately arranged travel insurance reimbursement claims will be rejected.
- CCDHB travel insurance policy only covers staff for business related international travel. Domestic travel is not covered. Any staff claims for domestic travel insurance will be declined.
- Insurance cover will not be paid or available for any personal travel. This includes any personal portion of travel at the start or end of any business related travel.
- Employees and their family members may arrange their own insurance cover for personal travel directly, at their own cost, leveraging the same cover as the DHB travel scheme.

Accommodation

- Accommodation should be modest and cost-effective taking into account: the geographic location of the accommodation relative to where the staff member is working, length of stay, standard of accommodation, safety and security considerations.
- The standard of accommodation should be 3-4 star, travel lodge, rating. First class or 5-star accommodation should be avoided.
- A **maximum \$ 200 (incl. GST) per night limit** applies for accommodation in New Zealand. Any accommodation above this maximum rate requires pre-approval, before travelling, from management in accordance with the delegated authority limits.
- CCDHB will not meet any costs beyond the standard room cost. Personal costs such as: mini bar charges, video rental, in-room movies, dry cleaning or laundry services are paid personally, upon check-out, and are not chargeable to CCDHB under any circumstances. CCDHB accepts no responsibility for damage caused to a hotel room or premises by CCDHB staff.

Food and beverage

Reasonable costs for meals will be paid when the staff member is out of town on CCDHB business, subject to the requirements specified below:

- Generally the cost of meals paid for by CCDHB should be modest in respect of the eating establishment concerned and the menu of the establishment.
- Food and beverage claims will not be reimbursed for day trips, snacks, morning or afternoon teas while travelling. Staff needs to provide for lunches at their own cost whether they are travelling or not.

- If away on business greater than 24hrs a **maximum \$90 (incl. GST) per day limit** for meals (assuming 3 meals: breakfast, lunch and dinner) may be claimed provided that all tax invoices are supplied to support the claim. This limit is neither an allowance nor an entitlement; it is a maximum level per day and should be used modestly and not abused.
- Under no circumstances will CCDHB reimburse staff for **alcoholic drinks** even if the claim is within the maximum \$90 per day above. If alcoholic drinks are included on an invoice this needs to be deducted from the amount claimed or paid by CCDHB and be incurred as personal expenditure.
- For **international meals** the general principles of modest and economical spending should be observed at all times. The domestic maximum of NZ\$90 equivalent per day should be observed where possible mindful that some countries may be more expensive than others.

Motor Vehicles

- Where ever possible and cost effective to do so (i.e. considering parking, taxi and rental costs) a CCDHB pool car should be utilised for local travel.
- The most economical type and mid-size rental option should be used, consistent with the requirements of the trip including: the distance, terrain and the number of people and goods.
- The maximum allowable rental vehicle size:
 - For out of town use (greater than 100kms) is a mid-sized 1.8 litre capacity,
 - For around town use is a small sized 1.3 litre capacity.
- Personal accident and collision damage should not be purchased for rentals.
- Private use of a rental car is not permitted, except in exceptional circumstances, such as reasonable out-of-work hours use when the staff member is away from home and undertaking work for CCDHB. In such cases the staff member must reimburse CCDHB for any excessive costs arising from the private use.
- CCDHB will not pay for travel by private motor vehicle where travel by other means is more practical and cost effective. Regular use of private vehicles must have pre-approval before costs can be claimed. **Private vehicle costs can be claimed at 40 cents per km or the rate otherwise stipulated in the employment agreement that covers the work of the employee.** All claims for private vehicle mileage must detail: the business purpose, kilometres claimed and travel details. Please use the mileage claim form for this purpose.
- All fines for parking and traffic offences incurred by staff while using a pool vehicle, rental or private motor vehicle on CCDHB business will be paid by staff. Under no circumstances will fines or other penalties be paid by CCDHB.

Other travel associated costs

- **Taxi** use should be moderate and cost effective relative to other forms of transport available to staff.
- CCDHB will not pay for taxis to be used for travel between the staff member's home and their usual place of work unless the staff member has worked past a reasonable hour or there is a safety concern or similar justification and prior approval has been given where practical.
- Uber is an acceptable alternative to taxi and its use should be moderate and cost effective relative to other forms of transport available to staff. An invoice should be provided as appropriate supporting documentation.
- **Tipping** in New Zealand is not claimable. Tipping overseas is claimable where it is local practice, however it must be modest.
- All work related telephone calls, email and any other communications made by staff while travelling on CCDHB business will be claimable. The most cost effective communication method is expected. For overseas travel pre-approval is required before incurring global roaming costs.
- **Personal telephone calls on hotel landlines** are permitted when on business to a **maximum of one 10 minute phone call per day when staying overnight**. The most cost effective method of communication is expected i.e. avoid expensive hotel/motel phones.
- **Personal costs** incurred by a staff member while on work related travel or conferences are not paid by CCDHB. This includes (but is not limited to) the cost of: optional recreational activities associated with a conference, any expenses incurred by family or travel partners who accompany staff, gym fees, luggage or briefcases, suit hire, recreational activities, sightseeing and private travel while on a business trip. In addition CCDHB will not reimburse costs incurred through being away from home such as: babysitting costs, pet care or garden care.
- Staff members may undertake **private travel** before, during or after business travel provided there is no additional cost to CCDHB and the private travel is incidental to the business purpose of the travel. All costs associated with the private travel, including travel insurance, must be paid by the staff member. Any time used for private travel must be taken as annual leave by the staff member.
- No costs can be claimed by an **accompanying spouse, partner or family members** except in rare pre-approved circumstances, by the CEO or GM HHS or GM MHAIDS, where the involvement of the spouse or partner directly contributes to a clear business purpose.

Entertainment and hospitality expenditure

Catering and other entertainment related costs incurred in connection with hospitality or stakeholder liaison, with parties external to CCDHB, must be modest and have an appropriate business purpose such as:

- building relationships that are important to CCDHB;
- representation of CCDHB;

- reciprocity of hospitality where this has a clear business purpose and is within normal business scope;
- building revenue.

All **hospitality expenditure over \$200** must have the prior approval of the CEO/GM HHS/GM MHAIDS.

In keeping with the principles of a 'dry campus' and prudent use of the health dollar, CCDHB will not pay for any alcohol component of costs associated with entertainment or hospitality expenditure unless specifically approved by the CEO/GM HHS/GM MHAIDS.

The hospitality expenditure should record the name(s) of CCDHB and external colleagues being entertained, the reason for the entertainment (either on the invoice or the expense claim form), together with the invoices/receipts attached.

Goods and services expenditure

Goods and services expenditure applies to: obtaining, disposing of or using goods and services that are not covered by terms and conditions of employment.

Gifts, prizes, benefits, hospitality received and loyalty reward schemes

Any money received should be treated as a donation received and becomes the property of CCDHB and must not be retained by any individual.

Non monetary staff gifts, prizes, benefits and hospitality **received from external parties** may be accepted and retained by staff, for personal use, provided it is done so in a moderate and fully transparent manner (refer below) and there is no expectation on the part of the provider for anything in return. Examples may include a prize while attending a conference, free access to a community/sporting event, free samples or free travel and accommodation connected with a conference or activity.

All such non-monetary gifts and hospitality received and retained by staff for personal use:

- must be disclosed and approved by their manager;
- if greater than \$100 in value must be recorded in the **staff gift register** (access from the CCDHB intranet);
- there must be no possible conflict of interest or reputational risk to CCDHB created by accepting the gift;
- Those involved in procurement activity (*the process of selection, negotiation and engagement of CCDHB suppliers for goods and services, including tenders, RFPs and contract negotiations; and request for service/goods prior to engagement with a non standard supplier*) should not accept gifts or hospitality to avoid any perceived conflict of interest.

All supplier loyalty reward schemes are the property of CCDHB. If supplier loyalty reward schemes accumulate under a staff name they are transferred (where practical) to CCDHB or used for the benefit of CCDHB or the staff member shall reimburse CCDHB for the value received. Exceptions exist for air points and Koru

Club, please refer to the travel and accommodation section above. Also refer conflict of interest and fundraising, sponsorship and donor interaction policies.

Private use of CCDHB suppliers

Staff must not seek or receive an advantage or a discount from a supplier simply because a supplier provides a service or materials to CCDHB. An exception exists for, CEO approved, CCDHB wide employee benefits or discounts which are available to all staff. Private use or benefits from suppliers must not be taken into account when choosing CCDHB suppliers to avoid any possible perception of conflict of interest.

Private use of CCDHB assets

As a general principle CCDHB's physical assets or resources are not to be used for any personal purpose. Staff shall pay for costs of: personal toll calls, local calls, photocopying or any other costs where personal usage is more than incidental or modest. Personal usage must be discussed with your manager and an agreed value determined. The staff member can pay either directly or by payroll deduction. For motor vehicle use refer to the transport – CCDHB vehicle usage policy and fringe benefit tax procedure.

Private assets used by CCDHB

Staff may be reimbursed for the use of a private asset for a business purpose, where purchasing a similar asset would not be warranted. The value of reimbursement must not inappropriately benefit the provider of the asset. Examples are motor vehicle, cell phone, and private computers. Use should be incidental and agreed in advance with managers. For motor vehicle use refer to transport – CCDHB vehicle usage policy and fringe benefit tax procedure.

Sale of surplus assets to staff

When the assets have become obsolete, worn out or surplus to requirements, CCDHB will from time to time dispose of assets. Any process for sale or disposal of surplus assets to staff must have a fair and equal opportunity of participation and should not be made with any expectation or undertaking of preferential treatment.

Communications technology

All communication technology (cell phones, telephones, email and the internet) use must have a justified business purpose. Modest personal use of this technology is accepted provided there are only moderate costs incurred. Where any excessive or unreasonable use occurs then costs will be recovered where it is practicable to do so. Downloading or emailing of unacceptable or offensive material is not permitted. Note this is subject to the Code of Conduct and disciplinary action may be taken.

Staff support and welfare expenditure

CCDHB may provide for staff support and welfare in a range of ways. The resulting benefits should be to both CCDHB and staff.

Recognition and achievement including staff gifts

Expenditure and/or staff gifts to recognise work related achievements of staff should be appropriate to the circumstances (e.g. morning tea) and should not be extravagant. The expenditure should be approved within delegated authority limits and be moderate and conservative. Non work related achievements and associated

recognition are a personal cost. Staff gifts may be subject to fringe benefit tax. Refer to fringe benefit tax procedure.

Staff social functions and Christmas parties

Any expenditure in relation to staff social functions or Christmas parties will not be paid by CCDHB or its special funds. The only exceptions are: events approved by the CEO/GM HHS/GM MHAIDS or when a special fund purpose specifically states 'staff welfare' and the costs incurred are reasonable in the circumstances. In keeping with this policy, costs for alcohol will not be permitted. The expectation is that any such costs will be met by staff member contributions as is the expected norm in the public sector.

Farewells and retirements

Expenditure on farewells and retirements includes spending on functions, gifts and other items when staff are leaving or retiring from CCDHB. Expenditure on farewells and retirements should not be extravagant or inappropriate to the occasion and should be appropriate to the length of service. The expenditure should be approved within delegated authority limits and be moderate and conservative.

Clothing

CCDHB will pay for work related clothing and/or footwear, specifically uniform outer-wear. This applies where CCDHB requires this to be worn in the workplace and/or provision of clothing or footwear by CCDHB is specified under the relevant MECA. Uniforms may identify CCDHB by displaying the organisation's logo, name, or style. Clothing must have a justified business purpose and not have any personal use component.

Continuing medical education (CME)

CME in the context of this policy is a contractual entitlement of senior medical officers (SMOs) to allow for the advancement of their continuing professional development and learning. CCDHB contributes up to a set amount of money and a set number of study leave days, per SMO, entirely for this purpose.

Notwithstanding that CME expenditure is a contractual entitlement it must:

- have a direct relationship to an SMO's medical education;
- Be utilised in such a manner that CCDHB does not incur any additional costs (FBT/PAYE) or disadvantage in addition to the CME allowance.

Guidance on reasonable and valid use of CME funds which are generally tax exempt, unless stated otherwise, are provided below. Examples include but are not limited to:

- courses or conferences of a medical education nature that ideally relate to the SMOs field of work/specialty;
- reasonable / valid expenses that are incurred in relation to attending the course or conference. This may extend to travel upgrades or travel memberships where such travel is undertaken on a regular basis;
- professional qualifications and advancement;
- membership of professional organisations, magazine and other subscriptions in furtherance of medical education;

- books, journals or other publications in electronic or print media in furtherance of medical education;
- The purchase of laptops, iPads or similar for direct educational use. Refer to the PAYE obligations in the next paragraph below.

CME is tax exempt when used to reimburse expenditure of the type that would ordinarily be deductible to staff (such as conference fees, travel costs and accommodation costs). However CME payments will not be tax exempt and PAYE obligations will arise if the expenditure delivers more than an incidental private benefit to the SMO (eg. laptop, iPad).

This entire policy should be considered when making decisions about the appropriateness of CME related costs.

All costs may be paid by the SMO initially who will seek reimbursement from CCDHB. In order to be reimbursed SMOs should follow the *staff reimbursement procedure*. Tax invoices are required. Business Managers/Service Managers should give prior approval for the expenditure before an SMO books a course under standard delegation authorities.

Sponsorship of staff and others

Staff may be sponsored by CCDHB if taking part in an activity that is not part of their job, such as a community event. This may be through the provision of, or payment for, goods or services (e.g. a t-shirt or an entry fee).

Sponsorship should have a justified business purpose which could include: publicity for CCDHB and its objectives or organisational development. The cost to CCDHB should be moderate and conservative. If the sponsorship does not have a justified business purpose the cost is a donation. Whether it is sponsorship or a donation this expenditure will need to be pre-approved by the CEO or GM HHS or GM MHAIDS.

CCDHB expects sponsorship of non-staff to be undertaken in a manner that is transparent. It is also preferable that if non-staff are sponsored the sponsorship is paid to an organisation rather than direct to any individual. Refer to the *fundraising, sponsorship and donor interaction policy* for more detail.

Other types of expenditure

Donations

A donation is a payment, in money or in kind by way of goods or services, made voluntarily and without expectation of receiving goods or services in return.

Donations should be:

- approved in advance by the CEO or GM HHS or GM MHAIDS;
- for purposes that are consistent with CCDHB business;
- an appropriate size in the circumstances;
- lawful in all respects;
- made to organisations by normal commercial means (not to individuals); not paid in cash (cheque or electronic payment should occur);

- Non-political.

Koha / Whakaaro Aroha

Koha / Whakaaro Aroha shall only be given when it has:

- been approved in advance by an Executive Director or higher;
- has a justified business purpose;
- is modest and appropriate to the circumstances taking into account the occasion;
- should not be paid in cash (cheque or electronic payment should occur).

Refer to the CCDHB koha/whakaaro aroha policy for more detail.

Gifts paid

A gift is usually given as a token of recognition of something provided by the recipient such as long or outstanding service by a board member or staff. Gifts may be tangible objects or intangibles such as free vouchers or privileged access to goods or services.

Gifts must not imply any obligation or expectation of favour in return or be intended to alter CCDHB or a staff member's decision making. Gifts paid by CCDHB to external organisations or non-staff individuals must be pre-approved by the CEO or GM HHS or GM MHAIDS and must have a justified business purpose and be modest.

References

- Code of conduct
- Conflict of interest policy
- Controlling sensitive expenditure: guidelines for public entities, by the Office of the Controller and Auditor General
- Delegations of authority policy
- Fundraising, sponsorship and donor interaction policy
- Koha / Whakaaro Aroha policy (donation/unconditional gifting)
- Procurement policy
- Staff gift register policy
- Staff reimbursement procedure
- Staff travel procedure (including CME travel)
- Transport – CCDHB vehicle usage policy

Disclaimer: This document has been developed by Capital & Coast District Health Board (CCDHB) specifically for its own use. Use of this document and any reliance on the information contained therein by any third party is at their own risk and CCDHB assumes no responsibility whatsoever.