

Sensitive Expenditure Policy

Purpose

The purpose of this policy is to:

- Set out clearly the principles and decision guidelines for sensitive expenditure.
- Set out clearly defined parameters for sensitive expenditure.
- Ensure that sensitive expenditure is assessed, authorised and reviewed consistently for all staff and elected members.

Sensitive Expenditure is spending by Council that could be seen to give some benefit to a staff member or elected official or could be considered unusual for Council. Sensitive expenditure will have one or more of the following attributes.

- Results in a perceived or real private benefit to the individual.
- May be an unusual expenditure item for Council.
- Doesn't directly align with the core business of Council or has a poor link to the business purposes of Council.
- Usually a discretionary expenditure item.
- Is likely to be more than less difficult to justify to the public.
- May involve a conflict of interest (legal or ethical).
- May be considered an extravagant or immoderate expenditure.

Definitions

Sensitive Expenditure - Any council expenditure where there may be a perceived personal benefit to staff or elected members, or expenditure that could be considered unusual for a council is deemed to be sensitive expenditure.

Application

This policy applies to all staff, contractors and elected members of the Ashburton District Council.

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Policy

1. Principles applicable to sensitive expenditure

- Council is spending public money – it is not the property of staff or elected members to do with as they please. Consequently all expenditure should be subject to a standard of probity and financial prudence that is to be expected of a local authority and be able to withstand public scrutiny.
- Those standards apply the principle that expenditure decisions:
 - Have a justifiable business purpose.
 - Preserve impartiality.
 - Are made with integrity.
 - Are moderate and conservative, having regard to the circumstances.
 - Are made transparently.
 - Are appropriate in all respects.
- In practice, an authorised staff member will make the decision on and/or payment for each item of sensitive expenditure. They will need to exercise careful judgement in accordance with these principles and this policy. This will always be about balance in the particular context. The principles must also be applied as a set as all are equally important.
- In the case of expenditure incurred by the Mayor or other elected officials (not explicitly approved by Council), this is subject to review by the Chief Executive for compliance with this policy.

2. Deciding when sensitive expenditure is appropriate

- The quantity of money spent on an item of sensitive expenditure may be small relative to Council's total expenditure. However each sensitive expenditure decision is important, because improper expenditure could harm the reputation of, and trust in, the Council as well as local authorities in general.
- In deciding what appropriate sensitive expenditure is, Council staff and elected members need to take account of both individual transactions and the total amount of sensitive expenditure.
- Even when sensitive expenditure decisions can be justified at the item level, the combined amount spent on a category of expenditure may be such that, when viewed in total, the entity could be criticised for extravagance and waste.

3. The responsibilities of Senior Managers, the Mayor and Councillors

- To be truly effective, this sensitive expenditure policy, procedures and other controls must be embedded in the Council's values, philosophy, practices and business processes. When this occurs everyone at Council becomes involved in the proper and prudent management of sensitive expenditure.
- Overall responsibility for this policy rests with those at the top of Council, the Mayor, Councillors and senior management team. This group must make it clear to staff what is and is not acceptable sensitive expenditure. This group also must model those behaviours to the highest standard.

4. Good controls and judgement

- The responsibilities of the Mayor, Councillors and the Corporate Management Team (CMT) at Council include being accountable for properly and prudently spending the public money under their control. This includes sensitive expenditure and the internal controls that support this.
- While the good controls at Council will assist good sensitive expenditure decisions, good judgement will also be required. This is because it is not possible or desirable to attempt to set rules for every possible situation that may arise. In the absence of a specific rule for a given situation, Management, the Mayor and Councillors are expected to exercise good judgement by taking the principles in this policy into account in the context of the given situation.
- Management, the Mayor and Councillors are required to ensure transparency in both sensitive expenditure and remuneration systems, to avoid any trade-off between the two. Items of expenditure that may not be justified under the principles of this policy should not be included as part of an employee's remuneration for the purposes of avoiding scrutiny against sensitive expenditure principles.

5. General controls for sensitive expenditure

- All claims must be submitted promptly after the expenditure is incurred. Except in exceptional circumstances this means within one month of the expenditure being incurred.
- Staff, Councillors and the Mayor are, in accordance with the principles of this policy, required to exercise prudent judgement regarding all Council related expenditure.
- Sensitive expenditure will only be reimbursed if it is deemed to be reasonable, actual and has been incurred directly in relation to the Ashburton District Council business.
- Valid original GST compliant invoices/receipts and other supporting documentation must be maintained/submitted for all sensitive expenditure. Credit card statements do not constitute adequate documentation for reimbursement.
- All claims must clearly state the business purpose of the expenditure where it is not clear from the supplier documentation supporting the claim.
- All claims must document the date, amount, description, and purpose for minor expenditure (<\$20) when receipts are not available.
- Wherever possible Councils preferred suppliers are to be used.

Approval of sensitive expenditure:

- Must only be given where the person approving the expenditure is satisfied that a justified business purpose and other principles have been adequately met.
- To determine the appropriateness/reasonableness of sensitive expenditure the principles in section 1 of this policy must be applied. In addition the following questions should be considered:
 - Does the expenditure support the Council's Vision, Mission and Values?
 - Could the expenditure be justified to a stakeholder, e.g. the public?
 - Could publicity about the expenditure or occasion adversely affect the Council?

- Must be given before the expenditure is incurred, wherever practical;
- Must be made strictly within their delegated authority in accordance with the delegations manual and only where budgetary provision exists.
- Must be given by a person senior to the person who will benefit or might be perceived to benefit from the expenditure, wherever practical;

6. Issue and operation of Council credit cards

(This replaces the existing credit card use policy)

- Using credit cards is not a type of sensitive expenditure. They however are a common method of payment for such expenditure. This policy is designed to minimise the risks associated with their use namely:
 - Inappropriate business-related expenditure (in both quantity and type).
 - To obtain cash for a business purpose, with subsequent expenditure being poorly documented or justified and
 - For personal benefit, by obtaining cash or paying for personal items.
- **Eligibility for credit cards:**
 - The issue of credit cards to the Mayor and Chief Executive is authorised under this policy.
 - The Chief Executive may approve the issue of additional cards to staff where that is appropriate. Before authorising the issuing of additional cards the Chief Executive must be satisfied that they are strictly necessary to cover either regular travel or are to be used for administrative efficiencies, e.g. payment of properly authorised purchases from overseas.
- In approving the issue of a card the Chief Executive will also confirm the approved credit limit. The credit limit will be set based on the minimum amount necessary to enable the cardholder to undertake their Council duties. The credit card limit for the Mayor and Chief Executive shall initially be set at \$6,000 each respectively.
- Credit card use is monitored monthly by the Chief Executive officer. The approval process must be structured in accordance with the final paragraph of Section 5 above. Items will be coded by the card holder for posting in the accounting system. Credit card payments must be authorised like other invoices and in accordance with the delegation manual.
- On the card holder's termination of employment the card will be returned to the Systems Accountant who will arrange with the bank to cancel the card, physically destroy the card and confirm this to the Chief Executive Officer.
- The use of Council credit cards for private expenditure or credit is prohibited except in exceptional circumstances, where prior approval is required. In these rare cases the expenditure is to be fully reimbursed to Council prior to the monthly credit card payment being due.
- All credit card transactions must be supported by original documentation to explain and corroborate transactions. The business reason and other parties (if any) must be recorded along with the purpose of the meeting for all entertainment and travel transactions.

- The Chief Executive Officer will approve any staff credit card expenditure, the Mayor will approve the Chief Executive Officers credit card expenditure, and the Mayor's credit card expenditure will be approved by the Chair of the Finance and Community Services committee
- Credit cards may not be used for cash advances unless:
 - Cash is required in an emergency (usually related to travel on Council business).
 - Cash is required for official purposes (in rare circumstances) and there has been express prior approval. This approval process must be structured in accordance with the final paragraph of Section 5 above.
 - The unauthorised use or the misuse of a Council credit card is treated as a significant event that will result in formal disciplinary action being taken. For repeat offenders or where the breach of this policy is significantly serious, the card will be automatically cancelled.
- Credit card payments over the internet need to reflect good security practice:
 - Purchase only from established reputable companies known to Council
 - The card holder must print out and keep a copy of the online order form and invoice to support the payment.
 - Online purchases must comply with Councils normal purchasing policies and controls.

7. Travel and accommodation expenditure - principles

- Elected officials and Council staff may need to incur travel and accommodation costs while conducting Council business elsewhere in New Zealand or overseas. The principles of a justified business purpose, moderate and conservative expenditure, are particularly relevant for travel and accommodation expenditure.
- Travel and accommodation expenditure should be economical and efficient, having regard to purpose, distance, time, urgency and personal health, security and safety considerations.

8. Travel and accommodation expenditure – air travel

- To the extent practical, air travel is to be booked well ahead of the actual travel date, so the expenditure is the most cost-effective possible.
- Discounted economy or economy class and/or a discount airline is to be the first choice for journeys where the uninterrupted flight time is 5 hours or less, except where the distance or hours travelled, work schedule on arrival, or personal health, safety or security reasons make business class preferable, in which case prior approval of the Chief Executive Officer is required.
- Council payment for membership of airline travel clubs e.g. Koru Club requires the express approval of the Chief Executive. Membership must be supported by a clear business purpose and reviewed annually.
- Air points (loyalty schemes) - Loyalty rewards accruing to staff and elected officials carrying out their official duties remain the benefit of the Council; provided the use of carriers supplying air points does not result in Council incurring additional costs. Air points may be used by individuals as a quid pro quo for time of travel outside work hours and in recognition that membership of air points is an individual choice.

9. Meals and accommodation when travelling

- To the extent practical, accommodation is to be booked well ahead of the actual travel date, so the expenditure is the most cost-effective possible. This must take into account the location of the accommodation relative to the event, the standard of the accommodation and security issues. Wherever possible use is to be made of Council's preferred suppliers and negotiated corporate rates.
- Where an employee chooses to stay in private accommodation reimbursement will be made directly to the hosts in accordance with Council's Reimbursement - Accommodation and Mileage Policy.
- Drinks – Council will pay for only limited beverages (alcoholic or non-alcoholic) with an evening meal, and these must be clearly identifiable on receipts supporting the expenditure.
- Minibars/Videos – these costs will not be reimbursed by Council in accordance with Council's Reimbursement - Accommodation and Mileage Policy.
- Phone Calls – All charges for business related telephone calls, faxes, email and internet access made by an employee or elected official while travelling on Council business will be reimbursed. Council will also pay for one toll call home (10-15 minutes) each day while staff are travelling on Council business.
- Accommodation check out times are to be observed. In the absence of extenuating circumstances, any additional costs as a result of failing to check out in time are the responsibility of the staff member or elected official.
- Reasonable expenses will be met for unexpected events, e.g. overnight expenses due to a cancelled plane flight.
- Reasonable meal costs will be met with the total cost not expected to exceed \$60 per person per meal. Separate meal expenses will not be met where a meal has been provided as part of the meeting, conference, training, etc.
- Where travel arrangements are extended to accommodate an employee's or member's personal arrangements, all costs in addition to those that would be expected for the business component of the trip are the responsibility of the staff member or elected official.

10. Motor Vehicles and Taxis

- Council requires that the most economical type and size of rental car be used, consistent with the requirements of the trip. Rental cars are only available for business conducted outside the district. Any fines (parking or traffic offences) incurred while using a rental vehicle are the responsibility of the driver.
- Private use of a rental car is only permitted in exceptional circumstances and requires the express approval of the department manager or Chief Executive. All additional costs as a result of private use are the responsibility of the employee or elected official.
- Council expects the use of taxis to be cost effective relative to other transport options.

- Council vehicles (except those provided explicitly under a remuneration arrangement) are not available for private use. Any fines (parking or traffic offences) incurred while using a Council vehicle are the responsibility of the driver unless the fines relate to an aspect of the condition of the vehicle outside the driver's control.
- Generally Council will not pay for travel by private motor vehicle where travel by other means is more practical and cost effective. Staff are expected to always use a Council vehicle for Council business if one is available. Pre-approval is required in all instances where reimbursement by Council is claimed. Where the use of a private vehicle is approved, mileage reimbursement for running costs will be made in accordance with the current Council vehicle policy. The maximum reimbursement payable will be the running costs of the alternative Council vehicle. The vehicle owner must ensure that they have appropriate insurance cover for the vehicle while it is being used on Council business. Any fines (parking or traffic offences) incurred while using a private vehicle on Council business are the responsibility of the driver.
- All reimbursement claims for use of a private motor vehicle must be made on the appropriate Council form and at the rates approved from time to time by Council. The reimbursement rate will be in line with those generally used in the public sector. Current mileage rates are detailed in Council's "Mileage Reimbursement Policy".
- Council vehicles may be provided explicitly under a remuneration arrangement. In those cases the following provisions apply in addition to those in Council's "Motor Vehicle Policy".
 - Motor Vehicles provided to the Chief Executive (or any replacement) require the express approval of Council. This approval will confirm the make, model and capital expenditure amount.
 - Vehicles (or replacements) provided to other staff require the express approval of the Chief Executive. In determining whether a vehicle will be provided and the type of vehicle, the Chief Executive will consider specific industry practices, market requirements, the job function, and Council's vehicle replacement policy.
 - Any fines (parking or traffic offences) incurred while using a Council vehicle provided under a remuneration arrangement are the responsibility of the driver unless the fines relate to an aspect of the condition of the vehicle outside the driver's control.

11. Tipping

- The probity issue associated with tipping is that it is discretionary and usually undocumented expenditure. Tipping should not in any circumstances be extravagant. The principle of moderate and conservative expenditure is particularly relevant.
- Council will not reimburse staff or elected officials for tipping while they are on business in New Zealand. Council will reimburse staff and elected officials for low to moderate tipping during international travel only in places where tipping is local practice.

12. Other travel issues

- **The use of communications technology** e.g. cell phones, telephones, email and internet access should be moderate. Reasonable private use to clear email and communicate with family members is permitted.

- **Private travel** (extended travel) linked with official Council travel. Staff and elected officials with the express approval of the Department Manager or Mayor (as applicable) may undertake private travel before, during or at the end of Council travel, provided there is no additional cost to the entity and the private travel is only incidental to the business purpose of the travel.
- **Travelling spouses**, partners, or other family members. As a general principle, travel cost for accompanying spouses, partners or other family members are a personal expense and will not be reimbursed by Council. In those rare instances where the involvement of a spouse directly contributes to a clear business purpose and pre-approval has been obtained, then Council may contribute to all or part of the additional costs.
- **The cost of stopovers** will only be reimbursed where they are pre-approved and have a clear business purpose.

13. Entertainment and hospitality expenditure – principles

- Entertainment and hospitality can cover a range of items from tea, coffee and biscuits to catering, such as meals and alcohol. It also includes non-catering related items, such as Council funded entry to sporting or cultural events.
- Expenditure on entertainment and hospitality is sensitive because of the range of purposes it can serve, the opportunities for private benefit and the wide range of opinions on what is appropriate.
- Five business purposes of entertainment and hospitality have been identified.
 - building relationships
 - representing the organisation
 - reciprocity of hospitality where this has a clear business purpose and is within normal bounds – acceptance of hospitality is expected to be consistent with the principles and guidance for provision of hospitality
 - recognising significant business achievement
 - building revenue
- Supporting the Council's internal organisational development may in occasional circumstances also be a legitimate business purpose for moderate expenditure.
- Given the many non-commercial functions of Council, there will only be limited justification for expenditure under some of the five purposes of entertainment and hospitality above, except in commercial business units.
- The principles of a justified business purpose, moderate and conservative expenditure are particularly relevant to Council. Council requires tight control of expenditure and transparent reporting.

14. Entertainment and hospitality expenditure – general

- All entertainment and hospitality expenditure must be pre-approved where practical and always supported by clear documentation. This documentation must identify the date, venue, costs, recipients and benefits derived and /or reasons for the event. The most senior person present should approve and confirm the expenditure as being appropriate.
- Expenditure on liquor will only be approved when consumed along with food and the amount involved is reasonable and moderate.

15. Goods and services expenditure – disposal of surplus assets

- This section covers obtaining, disposing or using goods and services that are not covered by the terms and conditions of employment.
- Sale of Surplus Assets – As part of normal business Council will from time to time dispose of assets. Typically this is when the assets have become obsolete, worn out or surplus to requirements. Council's disposals are intended to be both transparent and fair.
- Council will not dispose of assets to staff or elected officials or related parties at a discounted rate if a greater net value is likely to be realised by an alternative method of sale.
- The principles of preserving impartiality and integrity are particularly relevant. Council expects staff disposing of assets not to benefit personally from the disposal. All disposals are to be handled in a manner that ensures the staff's personal judgement or integrity are not compromised.
- To ensure transparency, fairness and receipt of best value for Council, the disposal of assets, which have become obsolete, worn out or surplus to requirements, shall normally be conducted on the open market or by way of trade-in on a replacement asset, unless the value of the assets are minimal (i.e. <\$500)
- Where disposal to officers or elected officials is approved by the Chief Executive (or delegated by the Chief Executive), the following principles shall apply:
 - Officers involved in disposing of the asset shall not benefit from the disposal
 - All assets identified for disposal to officers shall be valued and subject to a tender or other process that is appropriate to the value of the asset
 - Assets shall not be sold at a discounted rate to officers or elected officials if a greater value could be realised by an alternative method of disposal.

16. Goods and services expenditure – loyalty reward scheme benefits

- Loyalty reward schemes provide a benefit to the customer for continuing to use a particular supplier of goods or services. Generally, the rewards tend to be given in the name of the individual who obtains the goods or service, regardless of who has paid for them.
- Where a reward/prize is obtained by chance and without inducement, it may be retained by the individual otherwise it will be the property of Council e.g. a reward is offered to selected one supplier over another.
- Generally prizes received from a free competition entry obtained while undertaking an entity's business are also considered a loyalty or reward scheme for the purposes of the Council policy with the exception of:
 - Air Points schemes, these are covered under section 8 of this policy.
 - Prizes received from competitions at training or conference events or through membership of professional bodies are treated as the property of the individual. However where their value exceeds \$100 they are to be disclosed to the manager or supervisor.

In situations where receiving a prize or loyalty reward could be perceived as inappropriate, even if the entity rather than the individual would benefit from it, Council expects the prize or reward to be declined.

- The principles of preserving impartiality and integrity are particularly relevant.
- Council treats loyalty rewards accruing to staff carrying out their official duties as the property of Council.
- staff must apply, as far as practicable, those loyalty rewards only for the benefit of Council.
- Council requires that staff keep a record of loyalty rewards accrued and applied for the benefit Council, and regularly supply the departmental manager with a report of this record.
- Council requires staff leaving Council with unapplied loyalty rewards to transfer the benefits to Council or buy the unapplied rewards from Council at the market rate. Where neither of these is practical, arrangements are to be made with the supplier to cancel the unapplied rewards.

17. Goods and services expenditure – private use of Council assets

- Any physical item owned, leased or borrowed by Council is considered an asset for the purpose of this policy. This includes photocopiers, telephones, cell phones, cameras, means of accessing the Internet, and stationery.
- The principles of transparency, moderate and conservative expenditure, are particularly relevant. Private use for personal purposes will only be permitted in defined limited circumstances.
- The costs to Council of private use will be recovered, unless it is impractical or uneconomic to separately identify those costs.
- The use of Council assets in any private business that any employee or elected official may operate is strictly prohibited.

18. Goods and services expenditure – Council use of private assets

- Council may decide that reimbursing staff for use of private assets is appropriate for reasons such as cost, convenience or availability. Council may also decide to do this in circumstances where it would not fully use an asset of the same type if it acquired it directly. Examples include private motor vehicles, private cell phones and private computers.
- The main issue associated with Council's use of private assets is the risk of the Council paying or reimbursing amounts that inappropriately benefit the staff member or elected official. Therefore pre-approval by the Department Manager is required. In assessing the request the Department Manager will pay particular attention to the principles of a justified business purpose and preserving impartiality and integrity.
- Staff members must not approve or administer payments to themselves for the Councils use of their private assets.

19. Goods and services expenditure - Private use of Council suppliers

- Some Council suppliers may offer discounts to Councillors and staff.
- As staff may access to some Council suppliers on the same basis as Council, they may receive preferential access to goods or services, and potentially at a preferential price, which is not available to the public. The risk is that the availability of the discount to staff will influence the choice of Council suppliers.

In particular the selection of suppliers must be in Council's interest and is not to be affected by the availability or possibility of purchasing privileges for staff.

- Staff may make use of any preferential access to goods or services through Council's suppliers under the following conditions:
 - The discount offered must be the same discount offered to all Council staff and not be particular to individual staff members.
 - All orders are to be issued on a cash sale basis only and the staff member must pay in full for the goods and services directly to the supplier at time of supply
- In rare circumstances a Council order may cover expenditure with a personal component, e.g. travel or accommodation booking. In this case payment to Council for the personal component must be made on the earlier of the confirmation of the cost or the receipt of the invoice from the supplier.
- Elected officials may have preferential access to goods or services through Council's suppliers on the same basis as staff, provided there is no real or perceived conflict of interest.

20. Staff support and welfare expenditure – clothing

- Other than official uniforms and health and safety-related clothing, staff will not be clothed at the Council's expense, when they are engaged in a normal business activity.

21. Staff support and welfare expenditure – care of dependants

- The Chief Executive may authorise in exceptional circumstances – such as when the staff member is unexpectedly required to perform additional duties at very short notice, or a dependant unexpectedly requires additional care that the staff member cannot provide because of the essential nature of their duties at the time – the reimbursement of actual and reasonable costs. In all other instances care of dependants is to be treated a personal and private expense of the staff member.

22. Staff support and welfare expenditure – financing Social Club activities

- Staff social clubs typically provide the opportunity for staff to have social interaction with both immediate work colleagues and other people in Council with whom they would not normally have contact. Social clubs may also assist staff to gain a better understanding of the wider roles and functions of Council and its business units.
- Council may make a prudent and reasonable monetary contribution to a social club(s). The contribution may be in the form of an all-purpose grant towards the club's annual budget, or it may be a grant or subsidy for a specific event.
- Before approving a grant to be made the Chief Executive must be satisfied that there is a justified business purpose for the contributions. This purpose would typically be connected with organisational development and staff welfare.

23. Staff support and welfare expenditure – farewells and retirements

- Expenditure on farewells and retirements includes spending on functions, gifts and other items when staff are leaving or retiring from Council or its Business Units.

- Expenditure on farewells and retirements should not be extravagant or inappropriate to the occasion. The principle of moderate and conservative expenditure is particularly relevant.
- Expenditure on farewells or retirements is to be pre-approved by the Chief Executive.

24. Staff support and welfare expenditure – sponsorship of staff or others

- Staff taking part in an activity that is not part of their job – such as a sporting event – may be sponsored by Council through the provision of, or payment for, goods or services (for example, a t-shirt or an entry fee).
- Sponsorship should have a justified business purpose, which could include both publicity for the Council and its objectives and organisational development. The cost to Council must be moderate and conservative. If the sponsorship does not have a justified business purpose, the cost is a donation.
- In normal circumstances sponsorship will be provided through a social club rather than directly to the staff member.
- Sponsorship of people who are not staff must be undertaken in a manner that is transparent. It is also preferable that, if non-staff are sponsored, the sponsorship is of an organisation they belong to, rather than directly of the individual.

25. Other types of expenditure – donations

- A donation is a payment (in money or by way of goods or services) made voluntarily and without the expectation of receiving goods or services in return.
- Council requires donations to be:
 - lawful in all respects
 - disclosed in aggregate in the Council's annual report
 - made to a recognised organisation by normal commercial means (not to an individual) and not in cash; and non-political.
- The detailed policy and monetary limits are included in the "Council Grants" policy.

26. Other types of expenditure – Koha

- Koha payments must be approved by the chief executive as appropriate as to its purpose and amount.

27. Other types of expenditure – communications technology

- Communications technology – such a cell phones, telephones, email and internet access is widely used in the Council workplace. While some personal use of this technology may be unavoidable, excessive use incurs costs, including lost productivity to Council.
- Council's policies on general and personal use of communications equipment is contained within Council's Information Technology policies.
- Where it is administratively possible and cost effective Council will require reimbursement of personal use.

28. Other types of expenditure – gifts

- A gift is usually given as a token of recognition of something provided by the recipient.

- Gifts given to staff for long service or on retirement are covered under the Council's policy on "Farwell functions for retiring and long serving staff".
- The giving of gifts by Council requires the express prior approval of the Chief Executive or Council resolution.
- The giving of gifts must be appropriate, transparent and reasonable.
- The receiving of a gift is not strictly sensitive expenditure however it nevertheless is a sensitive issue. This policy below aims to ensure that staff and elected officials' impartiality or integrity can not be called into question as a result of receiving gifts.
 - Council staff are permitted to accept gifts if they are infrequent and inexpensive and are openly distributed by suppliers and clients. (e.g. pens, badges, calendars etc)
 - Infrequent is defined as no more than three times in any 12 month period and inexpensive as having a monetary value of less than \$100.
 - In all instances staff must inform their manager or supervisor that they have received a gift for service or appreciation.
 - The acceptance of any gift with a monetary value exceeding \$100 must have the express approval of the Department Manager for staff to retain it.