

PPTA Tāmaki Makaurau Auckland Regional Management Committee

PO Box 52 006, Symonds Street, Auckland 1150

T: 09 8159610 F: 09 8158612 E: aucklandppta@gmail.com

Policy 02/03

FINANCIAL MANAGEMENT POLICY

NGĀ KAUPAPA O NGĀ PŪTEA

VERSION	ACTIONS	DATE
1	Drafted, M Tarry (Auckland Regional Chair)	January 2016
2	Amended, TMAC	February 2016
2	Ratified, TMAC	February 2016
3	Amended, M Cabral-Tarry	January 2019
3	Ratified, TMAC	January 2019
REVIEW CYCLE - Triennial		
DATE OF NEXT REVIEW - February 2019		

RĀRANGI TAKE | CONTENTS

TIRO WHĀNUI OVERVIEW	2
NGĀ PŪTEA FINANCES	3
Te Whakarite i Ngā Tahua Preparation of budgets	3
Te Kiko o Ngā Tahua Contents of budgets	3
He Whakaaetanga i Ngā Tahua Approval of budgets	4
Ngā moni hua Captitations	4
Ngā Whakaaetanga Delegations and permissions	4
Ngā Waitohu Signatories	4
Ngā Tiaki Cheques	5
Ngā Pūteke Pūtea Bank accounts and deposits	5
Te Moni Cash receipts	5
Ngā moni utu Accounts for payment	5
Ngā Pūteke Accounting records	6
NGĀ TAONGA TAI AO PHYSICAL ASSET MANAGEMENT	7
Te Take Purpose of this section	7
Aratohu Whānui General Provisions	7
TE ĀRAITIA O TE TINIHANGA FRAUD PREVENTION	8
Te Take Purpose of this section	8
Aratohu Whānui General Provisions	8
Te Āraitia Prevention	8
NGĀ KAITAUTOKO SPONSORSHIP AND DONATIONS	11
Te Take Purpose of this section	11
Aratohu Whānui General Provisions	11
Kaitautoko Sponsorship	11
Ngā Takoha Donations	13
NGĀ KOHA GIFTS AND GRATUITIES	14
Te Take Purpose of this section	14
Aratohu Whānui General Provisions	14
Ngā Whakawhiwhia Gifts	14
Ngā Koha Koha	15
TE HĀEREERE ME NGĀ UTU TRAVEL AND EXPENSES	16
Te Take Purpose of this section	16
Aratohu Whānui General Provisions	16
Te Kawenga Liability	17
Te Hātepe Claims process	17
Ngā Hāerere me Ngā Utu o Te Kōmiti TMAC Travel and Expenses	17
Ngā Whakatairātanga Inclusions for ordinary members	20

TIRO WHĀNUI | OVERVIEW

Te Whaktika Rationale

The Management Committee of the New Zealand Post-Primary Teachers' Association Tāmaki Makaurau Auckland Region:

- recognises that the primary source of income for the Region is through the payment of dues by the Association's members; and
- acknowledges that it is necessary and prudent that it be a good steward of member money, and that it has a fiduciary responsibility to protect the cash resources of the Region.

Te Take Purpose

The purpose of this policy to provide guidelines for:

1. the creation of timely and adequate budgets; and
2. the management of cash assets; and
3. for the correct and appropriate maintenance and recording of any physical assets owned by the Region; and
4. sponsorship by the PPTA Auckland Region of individuals, events, or organisations; and
5. donations of funds or resources by the PPTA Auckland Region to individuals, events, or organisations; and
6. the selection and provision of gifts by the Region to members; and
7. the selection and provision of koha by the Region to guests of the Region; and
8. the prevention and detection of any theft or fraud of regional assets; and
9. the investigation of any such theft or fraud.

All provisions relating to the financial management of regions outlined in the Regional and National Constitutions (and in particular Rule 29 thereof) of the Association shall apply to the financial operations of the Region

Te Korahi Scope

This policy applies to all members of the TMAC (including ex officio members).

The Financial Operations Policy is a codifying of the following separate regional policies and replaces those policies

Finance Policy	Sponsorship and Donations Policy	Theft and Fraud Prevention Policy
Travel and Expenses Policy	Asset Management Policy	Gifts and Gratuities Policy

NGĀ KAUPAPA | RULES

NGĀ PŪTEA | FINANCES

Te Whakarite i Ngā Tahua Preparation of budgets

1. The Regional Treasurer shall prepare an annual budget for the Region.
2. The Regional Treasurer shall ensure each budget is adequate to meet the needs of the TMAC for the following Association year.
3. The Regional Treasurer shall present a budget to the TMAC for approval for the following Association year no later than the meeting of the TMAC in November of each year.

Te Kiko o Ngā Tahua Contents of budgets

4. Every budget shall include specific annual provision for:
 - a. the payment of any fees to any auditors; and
 - b. the payment of any taxes or any bank fees; and
 - c. the payment of any capitation grants due to branches in the Region; and
 - d. any reasonable expenses associated with the Management Committee, in particular
 - i. name badges for regional officers, for which the total budgeted allocation shall not exceed \$300; and
 - e. any reasonable expenses associated with the operation of any campaigns undertaken by the Regional Campaign Strategy Committee or any other subcommittee of the TMAC, the amount which shall be determined in consultation with the convenor(s) of the relevant committee(s); and
 - f. any reasonable expenses associated with the attendance of members of the Association employed at branches in the Auckland Region at conferences, seminars, or employment-related education organised by the Association; and
 - g. any reasonable expenses associated with the attendance of members of the TMAC at conferences, seminars, or employment-related education held abroad;
 - h. any reasonable expenses associated with any hui held by the Region; and
 - i. any reasonable expenses associated with the Guy Allan Memorial, for which the total budgeted allocation shall not exceed \$1500; and
 - j. any reasonable expenses associated with the maintenance of any fixed and capital assets owned by the Region, which shall include any depreciation and insurance; and
 - k. the allocation of funds to provide for travel and expenses, pursuant to the TMAC Travel and Expenses Policy; and

- l. the allocation of funds to the various wards of the Region, the amount of which shall be determined in consultation with the various ward committees; and
- m. the allocation of funds for Māori activities in the Region, the amount of which shall be determined in consultation with Te Reo-a-Rohe of the various wards; and
- n. the allocation of funds for any of the Association's networks operating in the Region, the amount of which shall be determined in consultation with the various regional coordinators of the networks; and
- o. the allocation of funds to provide for sponsorship and donations, for which the total budgeted allocation shall not exceed \$2000.

He Whakaaetanga i Ngā Tahua Approval of budgets

- 5. The budget shall be drafted by the Regional Treasurer in consultation with key stakeholders, but the final allocation of funds shall be determined by the TMAC.
- 6. The budget shall be approved by a motion of the TMAC.

Ngā moni hua Capitations

- 7. Capitation grants shall be paid to branches at the rate of \$5 per branch member.
- 8. The rate of capitation shall be reviewed annually at the ordinary meeting of the TMAC set aside for the discussion and ratification of the annual budget.

Ngā Whakaaetanga Delegations and permissions

- 9. While the TMAC shall maintain fiduciary and fiscal responsibility for all cash assets, the TMAC delegates the responsibility for the monitoring of all cash assets to a subcommittee of the TMAC consisting of:
 - a. the Regional Chairperson; and
 - b. the Regional Treasurer; and
 - c. at least one other member of the TMAC.
- 10. Regional officers who also maintain a portfolio allocated a budget line shall have responsibility for the spending of monies in that budget line.
- 11. The TMAC shall not be permitted to draw down any loans or mortgages with any bank, credit union, loan provider, or any financial institution.
- 12. The TMAC shall not be permitted to establish or maintain any lines of credit with any bank, credit union, loan provider, or any financial institution.

Ngā Waitohu Signatories

- 13. The TMAC shall ensure that that all accounts and investments maintained by the Region are subject to at least three authorised signatories, who shall be the Regional Chairperson, the Regional Treasurer, and an TMAC member.

14. All payments from any account or investment maintained by the Region shall be initiated by the Regional Treasurer.
15. All payments from any account or investment maintained by the Region must be authorised by at least two of the authorised signatories, one of whom shall be the Regional Treasurer.

Ngā Tiaki Cheques

16. No signatory shall be authorised to sign a blank cheque.
17. All cheques, except those for petty cash reimbursement, shall be issued as "Not transferable - Account Payee Only."

Ngā Pūteke Pūtea Bank accounts and deposits

18. Any bank account, investment, or term deposit established on behalf of the Region shall be established by the TMAC, and shall be approved by a minuted resolution of the TMAC.
19. The TMAC shall maintain at least one current cheque account for general receipts and payments.
20. The TMAC may from time-to-time establish such additional accounts or term deposits as it sees fit, provided that:
 - a. only one additional current account be established at any one time, to be set aside for the exclusive use for the accounts operated for branches within the Region; and
 - b. any savings accounts or term deposits be used solely to hold cash assets not currently required for the operating purposes of the Region, and that any withdrawals from such accounts be approved by a minuted resolution of the TMAC.
21. At no time shall any account maintained by the Region be operated in overdraft.
22. Any accounts maintained by the Region accessible by any debit card shall not contain more than \$1000, unless approval has otherwise been obtained by a resolution of the TMAC.

Te Moni Cash receipts

23. All monies received by the Region shall be paid into the current chequing account as soon as practicable, and shall be properly and promptly receipted.

Ngā moni utu Accounts for payment

24. All accounts for payment shall be supported by a copy of:
 - a. the invoice, with certification by the orderer that each item has been received, prices and quantities are correct, and payee details are correct; and
 - b. the correctly completed cheque ready to be signed if payment is to be made by cheque.
25. The TMAC member responsible for the expenditure shall be required to ensure the Regional Treasurer has all the required and correct documentation.

Ngā Pūteke Accounting records

- 26.** The Regional Treasurer shall maintain proper accounting records in accordance with the Treasurer's Manual and fiduciary diligence.
- 27.** The Regional Treasurer shall maintain a spreadsheet displaying accurate year-to-date spending across all budget lines.
 - a. Such a spreadsheet shall be accessible at all times to all members of the TMAC.

NGĀ TAONGA TAIAO | PHYSICAL ASSET MANAGEMENT

Te Take Purpose of this section

- 27.** The purpose of this section is to provide rules for the correct and appropriate maintenance and recording of any physical assets owned by the Region.

Aratohu Whānui General Provisions

- 28.** "Physical asset" means any tangible thing owned by the TMAC in trust for the use of members employed at branches in the Region.
- 29.** All physical assets purchased with regional funds shall be owned by the TMAC collectively acting in trust for the Region.
- 30.** All purchases in excess of \$300 excluding GST shall be subject to approval by the TMAC.
- 31.** The Regional Secretary shall maintain a register of all physical assets owned by the TMAC of a value greater than \$300 excluding GST at the time of purchase.
- 32.** Assets shall be recorded at cost, where cost shall include any ancillary costs associated with the purchase (such as duties paid and any delivery or installation costs).
- 33.** Any donated assets shall be recorded at the value the item would reasonably cost were it to be purchased, with appropriate account given to the age and serviceability of the asset.
- 34.** Expenditure incurred in respect of any physical asset will be capitalised and depreciated when:
- a. the cost is greater than \$300 (GST exclusive) and the asset has a useful life of at least three calendar years; and
 - b. the expenditure is incurred in the acquisition or production of an asset or the expenditure improves the asset beyond its original potential.
- 35.** Any expenditure to maintain or return an asset to its original condition shall not represent capital expenditure and will be accounted as an operating expense for the period in which the expenditure occurred.
- 36.** The estimated useful life and depreciation rates for physical assets shall be those provided by the New Zealand Inland Revenue.
- 37.** Assets disposed of part way through an Association year shall not incur a depreciation charge.
- 38.** Assets purchased part way through an Association year shall incur a proportionate depreciation charge.
- 39.** Physical assets will be disposed of or written off when they can no longer be usefully employed in the ordinary business of the TMAC or are lost or stolen or are beyond reasonable repair.
- 40.** Where an asset needs to be disposed of or written off and the asset is listed on the asset register, the Regional Secretary shall inform the TMAC in writing of this fact with recommendations for disposal or for being written off.

TE ĀRAITIA O TE TINIHANGA | FRAUD PREVENTION

Te Take Purpose of this section

40. The TMAC recognises:

- a. that it has a responsibility to protect any cash and physical assets held by the Region; and
- b. that it has a duty to prevent theft and fraud of any assets by any member of the Association, and in particular by members of the TMAC.

Aratohu Whānui General Provisions

41. For the purposes of this section:

- a. "Asset" means any item owned by the Region that may readily be converted into cash.
- b. "Fraud" shall mean any deceit undertaken to gain a pecuniary advantage.
- c. "Theft" shall refer to the deliberate and unauthorised removal or possession of any assets owned by the Region.

Te Āraitia Prevention

42. The TMAC shall ensure at all times that all assets of the Region are secure and properly accounted for.

- a. All bank accounts maintained by the Region shall have the appropriate security outlined in the Finance Policy.

43. The Regional Secretary shall have delegated responsibility for the custody of any physical assets.

44. All members of the Association shall be required to immediately inform the Regional Chairperson should they suspect or become aware of any impropriety, theft, or fraud undertaken by any other member of the Association in relation to any regional assets.

- a. In the event of the Regional Chairperson being suspect, the Deputy Regional Chairperson shall be informed.

45. In the event of any allegation(s), the Regional Chairperson shall decide whether to immediately report the matter to the New Zealand Police or to proceed as outlined in this policy.

46. Any person subject to any allegation(s) shall be entitled to such representatives or support as they see fit, including lawyers, whānau, any member of the Association, or any non-member of the Association.

47. So far as it is practical, within 24 hours of receiving any allegation(s), the Regional Chairperson shall, in the strictest confidence:

- a. record all details of the allegation; and
- b. request a written statement from the person or persons who have made the allegation(s), with details as to the nature of the theft or fraud, the time and

circumstances in which the incident occurred, and the quantity or value of the theft or fraud; and

- c. decide on any initial actions to be taken, which may include:
 - i. consulting with the person or persons who have made the allegation(s); and
 - ii. consulting with senior and trusted members of the TMAC about the person or persons who are the subject of the allegation(s).

48. Once all available evidence has been obtained, the Regional Chairperson shall convene a meeting of the Regional Ethics Committee and inform them of the allegation(s) made and the finding(s) of the investigation(s).

- a. The person or persons against whom the allegations have been made shall be excluded from this and any other meetings of the TMAC about the matter.
- b. This meeting may be held at any time during the investigative process.

49. As a consequence of any advice received, and after any consultation, the Regional Chairperson shall decide whether there is a prima facie case to be answered.

- a. Should the Regional Chairperson decide that there is not a prima facie case to be answered, then they shall document their decision and record that no further action is to be taken.
 - i. The documented decision shall be forwarded to both the General Secretary and President of the Association.
- b. Should the Regional Chairperson decide that there is a prima facie case to be answered, then they shall:
 - i. investigate the matter further; and
 - ii. inform and seek the advice of the Association's Financial Services Manager, the General Secretary, and the President; and/or
 - iii. lay a formal complaint with the New Zealand Police, if appropriate.

50. In the course of investigation any allegation(s), the Regional Chairperson shall:

- a. inform in writing the person or persons subject to the allegation(s) that such an allegation has been received
 - i. the Regional Chairperson shall inform the person or persons subject to the allegation(s) that they are entitled to such representatives or support as they see fit, including lawyers, whānau, any member of the Association, or any non-member of the Association; and
- b. request a meeting with them (at such a meeting, the person or persons subject to the allegation(s) may bring such representatives or support as they see fit, including lawyers, whānau, any member of the Association, or any non-member of the Association); and
- c. obtain a formal written response from the person or persons subject to the allegation(s)
 - i. any verbal responses shall be recorded as minutes of a meeting, and the accuracy of those minutes shall be attested to by all persons present; and

- d. advise the person or persons subject to the allegation(s) in writing of the processes involved
 - i. such advice shall include a copy of this policy.
- 51.** All matters relating to the case shall remain strictly confidential.
- 52.** All allegations of theft or fraud must be subject to due process, equity, fairness, the law, and natural justice.
- 53.** Any public statements relating to any allegation(s) or incidents of theft or fraud shall be made by the Regional Chairperson only after:
 - a. consultation with the TMAC; and
 - b. consultation with the Association's Financial Services Manager, General Secretary, and President (and, where necessary, public relations and media communications managers).
- 54.** Any allegation(s) concerning the Regional Chairperson shall be made to the Deputy Regional Chairperson, who shall then conduct their investigation in accordance with the requirements of this policy.

NGĀ KAITAUTOKO | SPONSORSHIP AND DONATIONS

Te Take Purpose of this section

55. The TMAC acknowledges:

- a. that, from time to time, it may be asked to provide sponsorship of individuals or events; and
- b. that, from time to time, it may wish to donate funds or resources to organisations outside the PPTA - and to other organisations within the PPTA.

Aratohu Whānui General Provisions

56. For the purposes of this section:

- a. "Brand" means any name, term, design, symbol, image, or combination thereof that identifies the PPTA and which differentiates it from any other organisation and their products and services.
- b. "Business" and "commercial enterprise" shall mean any individual or organisation engaged in any form of commerce or the provision of any service with the intent of realising a profit.
- c. "Donation" means a gift in cash or in kind made by the PPTA Tāmaki Makaurau Auckland Region to an organisation or individual without attached conditions.
- d. "Sponsorship" means the provision of cash, goods, or services by the PPTA Tāmaki Makaurau Auckland Region to an organisation or individual in return for a specific opportunity to promote the PPTA and its aims.

Kaitautoko Sponsorship

58. The Region shall not provide any sponsorship or donations in any form to any business or any commercial enterprise.

59. The Region shall neither provide nor receive any sponsorship or donations in any form to or from any organisation, group, or individual that does not actively and demonstrably show prior and ongoing support of and commitment to the objects of the PPTA and the aims and aspirations of the wider union movement, both in New Zealand and abroad.

- a. The objects of the PPTA are those set out in section 4 of the Association's constitution.
- b. The aims and aspirations of the wider union movement, both in New Zealand and abroad, include but are not limited to:
 - i. the promotion of the equality and dignity of all human beings, regardless of their race, nationality, ethnicity, culture, gender, sexuality, religious or political beliefs, or ways of expressing their identity; and
 - ii. the promotion of the freedom to join trade unions that are independent of government and employer influence; and
 - iii. the promotion of the right for workers to collectively bargain with their employers; and

- iv. the promotion of equal pay for an equal day's work; and
 - v. the promotion and establishment of minimum and living wages.
- 60.** The Region shall not provide sponsorship or donations in any form to any groups or individuals competing in any sporting events, or to the organising bodies of any sporting events.
- 61.** In considering any proposal for sponsorship or donation, the TMAC shall take into consideration the relative financial health of the Region at the time.
- 62.** In considering any proposal for sponsorship or donation, the TMAC shall take into consideration the relationship and relevance of the organisation, group, or individual requesting sponsorship to any particular strategic endeavours the Region and/or the Association may be engaged in at the time.
- 63.** The Regional Treasurer shall operate a budget line for sponsorship and donations.
- a. Notwithstanding the above provision, the TMAC may allocate additional funds for specific purposes as requested by the President or TMAC of the Association.
- 64.** No organisation, group, or individual shall receive more than \$2000 in sponsorship or donation in any calendar year.
- 65.** Prior receipt by an organisation, group, or individual of sponsorship or donations shall not constitute an obligation by the Region to provide any future sponsorship or donations to that organisation, group, or individual.
- 66.** The Region shall not enter into any contracts or agreements to provide ongoing sponsorship or donations.
- 67.** The TMAC shall judge every request for sponsorship on its own merits.
- 68.** Any organisation, group, or individual submitting a request for sponsorship shall do so in writing to the Regional Chairperson at least 60 days prior to the date of the event for which sponsorship is requested.
- a. The TMAC shall not accept applications for sponsorship submitted within 60 days of an event.
- 69.** The TMAC shall not accept any applications for sponsorship by an organisation, group, or individual after the event for which sponsorship is requested has occurred.
- 70.** A request for sponsorship shall include the following criteria:
- a. active and demonstrable evidence of the organisation, group, or individual's prior and ongoing support of and commitment to the objects of the PPTA and to the aims and aspirations of the wider union movement, both in New Zealand and abroad; and
 - b. a detailed outline of costs associated with the event, which shall include evidence of what the organisation, group, or individual proposes to spend regional funds on; and
 - c. whether applications to other sources of funding have been made; and
 - d. a detailed outline showing what benefits the Region shall receive as a consequence of its sponsorship.

- i. The benefits shall include public acknowledgement of the Region's sponsorship of the organisation, group, or individual.
 - ii. The benefits may include branding rights and/or the operation of a stall or stand and/or the distribution of flyers or pamphlets and/or the display of posters or banners.
 - 1. The TMAC reserves the right to request branding rights and/or the operation of a stall or stand and/or the distribution of flyers or pamphlets and/or the display of posters or banners as a condition of sponsorship.
- 71.** The TMAC shall endeavour to ensure that at least one official representative of the TMAC shall be present at any event receiving sponsorship.
- 72.** Any agreement to provide sponsorship shall be entered into in good faith.
- 73.** Any agreement to provide sponsorship shall be recorded in writing by the Regional Secretary.
- 74.** Following the event, any organisation, group, or individual in receipt of sponsorship shall provide in writing to the Regional Chairperson a report detailing evidence of the benefits received by the Region as a consequence of its sponsorship.
 - a. This report shall be received no more than 90 days after the conclusion of the event.
- 75.** Failure to provide a report shall invalidate that organisation, group, or individual's ability to request sponsorship from the Region in the following Association year.

Ngā Takoha Donations

- 76.** Subject to the provisions in this and other policies, the Region shall actively provide donations in cash or in kind to initiatives and programmes operated by:
- a. any network or agency of the Association operating outside the Region; and
 - b. Unions Auckland; and
 - c. UnionAID.
- 77.** Pursuant to Rules 83 to 88 of the Members Policy, the TMAC may provide donations in cash or in kind to other regional organisations as established under Rules 21-35 of the Association's Constitution provided that such a region is experiencing significant hardship, such as a natural disaster.
- a. For the purposes of this policy, an insolvency, bankruptcy, or any other financial problem experienced by another regional organisation shall not constitute "significant hardship."

NGĀ KOHA | GIFTS AND GRATUITIES

Te Take Purpose of this section

78. The TMAC recognises:

- a. that it is important to provide gifts as circumstances require to members of the Management Committee and to ordinary members. Such gifts may be to provide:
 - i. solace in bereavement or significant illness; and/or
 - ii. solidarity in celebration; and/or
 - iii. thanks for extraordinary services rendered.
- b. that it is important to provide koha (in addition to any required monetary payments) to individuals engaged as speakers, guests, or supporters to Association events held in the Tāmaki Makaurau Auckland Region

Aratohu Whānui General Provisions

79. Notwithstanding anything in this or any other policy, in general the TMAC shall not provide gifts under Guidelines 2 to 8 of this policy to ordinary members, ordinary members from outside the Region, or to anyone who is not a member of the Association.

Ngā Whakawhiwhia Gifts

80. The Regional Treasurer shall maintain a budget line for the provision of gifts and koha.

- a. The total monies set aside for gifts and koha shall be determined by the TMAC annually.

81. The TMAC may provide a gift and/or a note or card to any TMAC member as a consequence of:

- a. Bereavement; or
- b. Significant illness or diagnosis thereof, or any other significant personal or family crisis; or
- c. Significant personal or family celebration, such as but not limited to:
 - i. their own wedding or civil union; and
 - ii. the birth or adoption of a child or grandchild; and
 - iii. any significant wedding anniversary (such as a silver or ruby anniversary); and
 - iv. any significant birthday (such as a fiftieth or sixtieth birthday)
 - v. their graduation, vice-regal investiture, New Zealand citizenship ceremony, or ordination; or
- d. Their retirement from teaching; or
- e. Significant or otherwise special services rendered.

- 82.** Any gift shall be appropriate to the purpose and recipient of the gift.
- 83.** Unless otherwise directed by the TMAC, any gift provided pursuant to Rule 81 herein shall not exceed \$150 in value.
- 84.** The TMAC may provide a gift to any branch, regional, or national officer who retires or resigns as an officer, or loses office.
- 85.** Any gift shall be appropriate to the purpose and recipient of the gift.
- 86.** Unless otherwise directed by the TMAC, any gift provided pursuant to Rule 84 herein shall be set at a minimum value of \$100, and increasing by \$20 for each year of service up to a maximum of \$260.
- 87.** The TMAC may provide a gift and/or note and/or morning or afternoon tea to any branch affected by a significant crisis, significant bereavement or illness, or celebrating a significant event.
- 88.** Unless otherwise directed by the TMAC, the value of any gift provided under Rule 87 shall not exceed \$200, and the value of any morning or afternoon tea shall be set at \$5 for every member at that branch.
- 89.** Approval for the provision of any gifts, notes, or any other thing under Rules 81, 84, and 87 herein may be provided by the Regional Chairperson in consultation with other members of the TMAC, but shall not require a vote of the TMAC unless any such gift exceed the values set in Rules 83, 86, and 88 herein.

Ngā Koha Koha

- 90.** A koha may be provided to any individual or group engaged by the TMAC for any event, where “koha” shall mean any gratuity, monies, payments in kind, or gifts provided to an individual or group as a consequence of services rendered, but shall not include any fees or ancillary costs such transport, accommodation, or meals.
- 91.** Such koha shall be additional to any required payment.
- 92.** Any koha shall be appropriate to the purpose and recipient of the koha.
- 93.** Unless otherwise directed by the TMAC, no koha shall exceed \$50 in value.

TE HĀEREERE ME NGĀ UTU | TRAVEL AND EXPENSES

Te Take Purpose of this section

- 94.** The TMAC expects members of the TMAC to attend meetings of the TMAC and any hui or pertinent conferences that may be held from time-to-time.
- Members may also attend other meetings and conferences on the authorisation of the TMAC.
 - Members have a reasonable expectation to have their costs and expenses either met, reimbursed, or subsidised by the Region as appropriate.
- 95.** The TMAC recognises that ordinary members of the Association active in the Region have a right to attend any hui or pertinent conferences that may be held from time to time, and that those members have a reasonable expectation to have their costs and expenses either met, reimbursed, or subsidised by the Region as appropriate.

Aratohu Whānui General Provisions

96. For the purposes of this section:

- "Event" shall mean anything that occurs in a certain place during a particular interval of time. "Event" shall include but not be limited to any of the following:
 - a political or education forum; and
 - any event for or organised by any Association network; and
 - any event organised under the aegis of the Association in general or the TMAC in particular; and
 - any event or meeting at which the attendance of a TMAC member is required or expected, or to which a TMAC member has been invited to attend as a representative of either the Association or the Region; and
 - any of the following:
 - any member education event, such as Mahi Tika; and
 - any of the various annual or biennial conferences of the Association
- "Meeting" shall mean any official gathering of the PPTA Tāmaki Makaurau Auckland Region, or any such meeting organised by or on the behalf of the TMAC.
 - "Meeting" shall include and but not be limited to any of the following:
 - any meeting of any ward or part of a ward; and
 - any meeting of the Region as a whole; and
 - any meeting of the TMAC, whether ordinary or extra-ordinary; and
 - any meeting conducted by a member of the TMAC in their capacity as an elected official of the Region.
 - "Meeting" shall expressly exclude any meeting of a branch of which a member of the TMAC is ordinarily part.

Te Kawenga Liability

97. The TMAC shall expressly not be liable for any of the following:

- a. any expenses or travel costs incurred by any member of the TMAC or any ordinary member who does not have authorisation to claim expenses or travel costs from the TMAC; and
- b. any expenses for which the exclusive (or at least primary) purpose is not TMAC or Association business; and
- c. any expenses or travel costs incurred by any branch for any event or meeting of that branch; and
- d. any fines, infringement notices, or any penalties incurred by any person at any time in any capacity.

98. Nothing in this policy shall limit the capacity of any member of the TMAC to claim expenses for or seek reimbursement or subsidy of travel for any event or meeting at which their attendance is required, and for which no prior approval of the TMAC has been received.

Te Hātepe Claims process

99. All claims for reimbursement or subsidy of expenses or travel may be made up to two months after the end of the Association year in which the expense was incurred.

100. The TMAC shall reimburse or subsidise all actual and reasonable travel costs incurred by TMAC members in the course of their activity as TMAC members.

101. If an event or meeting is organised by an TMAC member in their capacity as an elected officer of the Region, then it shall:

- a. meet the aims of the Association; and
- b. have the prior approval of the TMAC.

102. If an event or meeting has not been organised by any TMAC member in their capacity as an elected official of the Region and any member of the TMAC has been invited to attend such an event as an official representative of either the TMAC or the Region, then such an event will only be covered by this policy if:

- a. a formal invitation to attend the event and represent either the TMAC or the Region or Association has been received; and
- b. attendance of that member at such an event has the prior approval of the TMAC.

Ngā Hāerere me Ngā Utu o Te Kōmiti TMAC Travel and Expenses

103. The TMAC shall reimburse all actual and reasonable expenses incurred by TMAC members in the course of their activity as TMAC members.

104. Notwithstanding the above Rule, the TMAC shall not reimburse or subsidise any expenses associated with food and beverages incurred at any event or meeting at which catering is provided and which is either provided free of charge or is included in the costs of that event or meeting.

105. For all expense claims:

- a. All claims for reimbursement of expenses shall be made on the appropriate claim form.
- b. All claim forms shall be signed by the person claiming reimbursement, and the original claim form shall be sent to the Regional Treasurer.
- c. Itemised GST receipts shall accompany all claim forms.
- d. No claim shall be reimbursed without a claim form or without itemised GST receipts.
- e. All reimbursements shall be paid at the rate that was appropriate at the time the activity occurred.

106. Provided correct claims forms and itemised receipts are received by the Regional Treasurer, the Regional Treasurer shall endeavour to pay reimbursements within fourteen working days of receipt of the claim.

107. The following allowances shall be payable to TMAC members when undertaking approved business on behalf of the Region:

At meetings of the TMAC or at any event when representing the Region in New Zealand

Meals and beverages allowance	For all meals excluding dinner	The actual cost of the meal, up to a maximum of \$30, including GST
	For dinner	The actual cost of the meal, up to a maximum of \$50, including GST
Incidentals allowance		\$10 including GST per diem
Accommodation allowance payable as reimbursement for accommodation costs		The actual cost of accommodation, up to a maximum of \$150 including GST per diem

At any event when representing the Network abroad

Meals and beverages allowance	For all meals excluding dinner	The actual cost of the meal, up to a maximum equivalent in local currency of NZ\$40, including sales tax where legislated
	For dinner	The actual cost of the meal, up to a maximum equivalent in local currency of NZ\$60, including sales tax where legislated
Incidentals allowance		The equivalent in local currency of \$25 including sales tax where legislated per diem
Accommodation allowance payable as reimbursement for accommodation costs		The actual cost of accommodation, up to a maximum equivalent in local currency of NZ\$300 including sales tax where legislated per diem

108. Should any ordinary or extra-ordinary meeting of the TMAC, or any conference or seminar attended by a member of the TMAC, take place on a normal school day during school time, the Region shall meet all relief costs incurred by that member's school and shall ensure the member receives leave with pay.

- a. Such provisions shall also apply to any day(s) or part(s) of day(s) required for travel to and from the meeting, conference, or seminar.

109. All claims for reimbursement or subsidy of travel shall be made on the appropriate claim form.

- 110.** The following reimbursements or subsidies for travel undertaken by TMAC members in the course of their activity as TMAC members shall be provided:

At meetings of the TMAC or at any event when representing the Region in New Zealand

For travel by private vehicle	For a return distance of 100km or less	\$0.76/km (or the current value advised by the IRD) from the member's school only OR home only to the location of the event or meeting only and from the location of the event or meeting only to the member's school only OR home only
	For a return distance of 100km or more	\$0.76/km (or the current value advised by the IRD) from the member's school only OR home only to the location of the event or meeting only and from the location of the event or meeting only to the member's school only OR home only, up to a maximum of \$300.
For travel by public transport across any distance	Full reimbursement of the fare, from the bus and/or train station closest to the member's school only OR home only to the bus and/or train station closest to location of the event or meeting only and from the bus and/or train station closest to the location of the event or meeting only to the bus and/or train station closest to the member's school only OR home only. Reimbursement of fares on public transport shall only be provided upon presentation of all receipts to the Regional Treasurer.	
For travel by taximetered vehicles or via ride-share apps [THIS ALLOWANCE IS NOT PAYABLE TO ORDINARY MEMBERS]	For a return distance of 100km or less	Full reimbursement of the fare, from the member's school only OR home only to the location of the event or meeting only and from the location of the event or meeting only to the member's school only OR home only. Reimbursement of fares of taximetered or rideshared vehicles shall only be provided upon presentation of all receipts to the Regional Treasurer.
	For a return distance of 100km or more	Travel by taximetered or rideshared vehicles for return distances in excess of 100 km shall not be reimbursed or subsidised by the Network.

- 111.** When traveling by private vehicle, regardless of the distance, it is expected that the most direct route between the point of departure and the destination be taken.
- 112.** Any reimbursements or subsidies shall only be paid once for each event.
- 113.** Should any member of the TMAC travel to or from any event or meeting with any other member of the TMAC in a private vehicle, only the registered owner of the vehicle shall be entitled to claim for travel costs.
- 114.** All actual and reasonable expenses incurred by TMAC members when travelling abroad on behalf of the Region shall be met by the Region.
- 115.** All flights and associated taxes shall be paid by the Region, but individual TMAC members shall be obligated to pay for any additional expenses such as travel insurance, passport costs, vaccinations, and for any upgrades to their ticket.

- 116.** All flights provided by the Region, either domestic or international, shall be, where practicable, the most direct cheapest airfare available at the time of booking.

Ngā Whakatairātanga Inclusions for ordinary members

- 117.** All provisions relating to the payment, reimbursement or subsidy of travel costs or actual and reasonable expenses applicable to members of the TMAC shall apply to ordinary members, except that allowances for taximetered or rideshared vehicles shall not be paid to ordinary members.
- 118.** Any travel and/or actual and reasonable expenses incurred by ordinary members in the course of their activity as ordinary members shall only be met by the TMAC provided that:
- a. the expenses were incurred on the direction of a member of the TMAC acting in their capacity as an elected officer of the Region; and
 - b. the expenses were incurred in support of any meeting or event organised by any member of the TMAC acting in their capacity as an elected officer of the Region.