



23 July 2024

Ref: DOIA 2425-0211

Privacy of natural persons

Thank you for your email of 22 July 2024 to the Ministry of Business, Innovation and Employment (MBIE) requesting, under the Official Information Act 1982 (the Act), the following information:

Hi MBIE, can you tell me if you have a sensitive expenditure policy, or similar that you can provide me with.

I've attached the DOC version of what I'm looking for below, by way of example.

I'm essentially looking your internal policy doc (if you have one) that sets out guidelines and reasonable limits for spending on MBIE staff functions, in particular: farewell/retirement parties and welcome parties/gatherings for new staff, such as a new CE.

Please find the MBIE Sensitive Expenditure Policies and the MBIE Sensitive Expenditure Mandatory Procedure attached as Appendix One to this letter. These documents are released to you in full.

If you wish to discuss any aspect of your request or this response, or if you require any further assistance, please contact OIA@mbie.govt.nz.

Please note that this response and enclosed documents, with your personal details removed, may be published on the MBIE website <https://www.mbie.govt.nz/about/open-government-and-official-information/published-official-information-act-requests>.

You have the right to seek an investigation and review by the Ombudsman of this decision. Information about how to make a complaint is available at www.ombudsman.parliament.nz or freephone 0800 802 602.

Nāku noa, nā

Betty O'Connor Scurr
Deputy Chief Financial Officer
Finance & Performance

Sensitive Expenditure Policy

Version number 55.1 June 2024



**MINISTRY OF BUSINESS,
INNOVATION & EMPLOYMENT**
HĪKINA WHAKATUTUKI

Te Kāwanatanga o Aotearoa
New Zealand Government

1 MBIE guiding principles relevant to this policy

- 1.1 The Sensitive Expenditure Policy aligns with the following MBIE guiding principles:
- a. ensuring we maintain the trust and confidence of the public
 - b. ensuring the best use of taxpayer funds
 - c. being a good employer
 - d. complying with legislation, regulations, and standards.

2 Purpose

- 2.1 The purpose of the Sensitive Expenditure Policy is to:
- a. establish how MBIE manages sensitive expenditure and provide guidance on what is considered reasonable expenditure of public funds
 - b. ensure a high degree of trust and transparency is maintained when incurring sensitive expenditure, and that the expenditure can withstand audit, parliamentary and public scrutiny.

3 Scope

- 3.1 This policy applies to all staff, secondees and contractors employed or engaged on any basis by MBIE (our people), whether they are casual, fixed term or permanent, whether full time or part time and whether they are in New Zealand or in any other country.
- 3.2 This policy does not apply to any payments made through the MBIE payroll system.
- 3.3 Where sensitive expenditure is covered by an individual's employment agreement (including Offshore Assignments), that agreement shall override this policy.

4 Help

- 4.1 For any queries relating to the policy, please email

5 Definition of terms

Term	Definition
Impartial	Decisions based on objective criteria, rather than any sort of bias, preference, or improper reason.
Integrity	Exercising power in a way that is true to the values, purposes, and duties for which that power is entrusted to or held by someone. It is about consistently behaving with agreed or accepted moral and ethical principles.
Justifiable business purpose	A reason that would make clear sense (having regard for MBIE's purpose, operating model, and character), supported by evidence of the need for spending and that a range of options have been considered.
Koha	Is an unconditional gift, a gesture of goodwill and good faith and in contemporary practice is often given the form of money.
Moderate and Conservative	To remain below the thresholds of excessiveness when viewed from the standpoint of the public and given the circumstance of the spending.

'One-up' principle	Refers to the approval obtained from a person at least one level senior to the person initiating the expenditure who has the correct financial delegation. When The Secretary needs to comply with the 'one-up' principle, the Chief Financial Officer (CFO) must approve the expenditure. When Deputy Secretaries need to comply with the 'one-up' principle, the CFO or The Secretary must approve the expenditure.
Proper authority	The approver has the appropriate financial delegation for the type of spending and follows correct procedures (refer to 'one-up' principle above).
Sensitive expenditure	Any spending that could be seen as providing a private benefit to our people, their family, or friends. It includes any spending that could be seen as unusual, excessive, or controversial upon audit, parliamentary or public scrutiny, or that does not fall within normal scope of MBIE's business activities.
Transparent	Being open about the spending and showing willingness to explain any spending decision or to have them reviewed.

6 Policy statements

- 6.1 All sensitive expenditure decisions must be made in line with the following principles:
- have a justifiable business purpose that is consistent with MBIE's purpose, operating model, and character, and therefore any private benefit gained must be incidental to this business purpose
 - be able to demonstrate and preserve impartiality
 - be made with integrity, honesty, and sound judgement
 - be moderate and conservative having regard to the circumstances
 - be transparent and able to withstand audit, parliamentary, and public scrutiny
 - be made with proper authority.
- 6.2 Sensitive expenditure must be pre-approved where applicable and the approval and documentation must follow guidelines set out in [Sensitive Expenditure Mandatory Procedures](#).
- 6.3 The 'one-up' principle applies in relation to approving sensitive expenditure (i.e., payments with respect to oneself must be approved by one's manager or their manager and be within their financial delegations).
- 6.4 Giving Koha is not a standard sensitive expenditure. Koha must be given under the requirements of the [Koha Policy](#).
- 6.5 Gifts to external individuals or organisations should not be given unless under exceptional circumstances. In such instances gifts must:
- not imply any obligation or expectation of favour in return, or be intended to alter an organisation's or individual's decision making
 - be reasonable, modest, and appropriate to the circumstances having regard for public scrutiny.
- 6.6 Staff recognition expenditure (including staff functions and gifts) applies to all staff who are paid through MBIE's payroll system and must follow the [Sensitive Expenditure Mandatory Procedures](#).

- 6.7 Alcohol related expenditure must only be incurred in exceptional circumstances and with the approval of a Deputy Secretary or The Secretary.
- 6.8 Sensitive expenditure not covered by policy or procedures may be approved by exception while adhering to policy, procedures, and the 'one-up' principle.
- 6.9 Transactions which breach this policy will be reviewed and clarity sought from manager of the person responsible for the charge.
- 6.10 Where a clear violation is established, the incident will be captured under sensitive expenditure compliance issues register and reported to the Integrity team.

7 Key accountabilities and responsibilities

Role	Responsibility
Governance and oversight	
Secretary for Business, Innovation & Employment and Chief Executive (The Secretary)	<ul style="list-style-type: none"> Has overall responsibility for ensuring the highest standard for what is and is not acceptable sensitive expenditure
Assurance, Risk and Accountability Committee (ARA)	<ul style="list-style-type: none"> Maintains overall oversight of the status of the policy Approves new and major amendments to this policy
Business group management: Identify and manage risks in day-to-day operations (1st Line)	
Deputy Secretaries (Dep Secs)	<ul style="list-style-type: none"> Provide leadership to embed this policy within their business groups Provide assurance to The Secretary and CFO that their business group is compliant with this policy and that any matters of non-compliance have been dealt with appropriately Ensure their group performs quarterly compliance tests and that the results are shared with the Treasury and Compliance team
General Managers (Tier 3)	<ul style="list-style-type: none"> Responsible for embedding the policy into operational activities within their branch Ensure our people are made aware of and comply with this policy
One-up Approvers / Managers	<ul style="list-style-type: none"> Ensure sensitive expenditure decisions are made in line with the principles set out in this policy Apply the 'one-up' principle in relation to approving sensitive expenditure Ensure the expenditure is within budget, correctly coded, and supported by appropriate documented
Our People	<ul style="list-style-type: none"> Comply with this policy and associated procedures as applicable to their role Participate in relevant training as required

Specialist functions: Set MBIE-wide expectations, policies, and procedures (2 nd Line)	
Chief Financial Officer (CFO) (Policy Owner)	<ul style="list-style-type: none"> Ensures this policy is working effectively through regular monitoring and reporting on compliance Provides advice and support to business groups relating to the policy, including any breach management/mitigation activities as required Ensures the policy is reviewed and updated by the agreed review date Provides quarterly reporting on policy compliance to the Compliance Centre of Excellence (Compliance CoE)
Manager Financial Accounting and Control	<ul style="list-style-type: none"> Reviews compliance test results for this policy Reports any non-compliance with this policy to the CFO
Manager Treasury and Compliance (F&P)	<ul style="list-style-type: none"> Performs quarterly compliance testing to ensure sensitive expenditure adheres to this policy
Cost Centre Managers	<ul style="list-style-type: none"> Verify transactions are coded correctly, documented with meaningful narrative and supporting evidence, and approved within financial delegations for respective cost centres

8 Procedures

- a. [Sensitive Expenditure Mandatory Procedure](#)

9 Related MBIE policies and documents

- a. [Addressing Conduct and Behaviour Policy](#)
- b. [Declarations of Interest Policy](#)
- c. [Procurement Policy](#)
- d. [Delegations Policy](#)
- e. [Koha Policy](#)
- f. [ICT Acceptable Use Policy](#)
- g. [Payments Policy](#)
- h. [P-Card Policy](#)
- i. [Sponsorship and Endorsement Policy](#)
- j. [Protected Disclosure Policy](#)
- k. [Travel Policy](#)
- l. [Vehicle Policy](#)

10 Relevant legislation, regulations, and standards

- a. [Public Finance Act 1989](#)
- b. [State Sector Act 1988](#)
- c. [Public Audit Act 2001](#)
- d. [Protected Disclosures \(Protection of Whistleblowers\) Act 2022](#)
- e. [Controlling Sensitive Expenditure: Guide for Public Organisations](#)

11 Measures of success and compliance management

- 11.1 The CFO will assess the effectiveness of this policy based on the following measures of success:
- a. all sensitive expenditure decisions are made in line with the principles of this policy
 - b. MBIE's incurred sensitive expenditure is perceived to be fair and efficient use of taxpayer's money when subjected to public scrutiny
 - c. MBIE's incurred sensitive expenditure does not result in any unjustified adverse consequences from annual reviews, Official Information Act requests or general media enquiries.
- 11.2 The CFO will monitor compliance with this policy as follows:
- a. quarterly compliance testing of a sample of transactions to measure adherence to this policy will be conducted by the Treasury and Compliance team
 - b. the Treasury and Compliance team will provide guidelines for first line compliance testing and monitor the completion, timeliness and testing done at group level for reporting and performance measurement
 - c. a central register to record breaches of this policy, held by the policy owner.
- 11.3 Compliance information regarding the performance of this policy will be provided to the relevant business group when applicable and the Compliance CoE on a quarterly basis.

12 Non-compliance

- 12.1 Failure to comply with this policy may be considered a breach of the [Code of Conduct](#).
- 12.2 Any action taken as a result of a breach of any of the obligations set out in this policy will be conducted in good faith, a fair process will be followed, and the person involved will have a full opportunity to respond to the concerns or allegations and have access to appropriate support, advice or representation.

Sensitive Expenditure Mandatory Procedure

Version number 55.3 June 2024



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Title: Sensitive Expenditure Mandatory Procedures
Version: 55.3
Approved By: Dep Sec Corporate Services, Finance & Enablement

Date of Issue: November 2023
Next Review: November 2026
Owner: Chief Financial Officer

Security Classification: Unclassified

1 When to use

- 1.1 When incurring any spending that can be perceived as providing private benefit, and could be seen as unusual, excessive, or controversial, and does not fall within normal scope of MBIE's business activities.

2 Key sensitive expenditure principles

- 2.1 Spending of public money requires a high degree of transparency and use of sound judgement to uphold the trust bestowed upon MBIE by taxpayers. Sensitive expenditure decisions must be made in line with the following principles:
 - a. have a justifiable business purpose that is consistent with MBIE's purpose, operating model, and character, and therefore any private benefit gained must be incidental to this business purpose,
 - b. be able to demonstrate and uphold impartiality
 - c. be moderate and conservative, having regard to the circumstances
 - d. be made with integrity, honesty, and sound judgement
 - e. be transparent and able to withstand audit, parliamentary and public scrutiny
 - f. be made with proper authority.
- 2.2 These principles should be applied together, and no principle should be treated as more important than any other.

3 Approval and documentation

- 3.1 Sensitive expenditure, regardless of how it is procured, must only be approved if:
 - a. it complies with the Sensitive Expenditure Policy and Mandatory Procedure
 - b. it is appropriately authorised in accordance with the Financial Delegations Policy and the 'one-up' principle is applied in relation to the approver, (i.e., you cannot authorise a payment in respect to yourself, therefore your manager or their manager must approve any expenditure related to you, within their financial delegation)
 - c. it is within budget
 - d. it is appropriately documented, complies with all the requirements of the [Procurement Policy](#) and associated procedures, and includes pre-approval documentation where applicable
 - e. a clear description of the business purpose for incurring the expenditure is provided, if this is not clearly identifiable as part of the third-party documentation
 - f. the identification of the recipient(s) or headcount for the expenditure is provided if this is not clearly identifiable as part of the third-party documentation.
- 3.2 In exceptional circumstances The Secretary or Deputy Secretary may grant approval for exceptions to this policy.

4 Travel expenditure

- 4.1 The requirements that must be adhered to in relation to travel expenditure, are set out in the [Travel Policy](#).
- 4.2 The Spend Guide - [Quick Reference table in Appendix One](#) indicates the level of reasonable expenditure which may be funded by MBIE for meals while travelling.

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5 Entertainment, hospitality, gifts and koha (non-staff)

Providing hospitality and entertainment

- 5.1 Hospitality and entertainment may be provided to external individuals or organisations for the following business purposes:
- external stakeholder engagement
 - building relationships
 - representing the MBIE
 - reciprocating hospitality where this has a clear business purpose and is reasonable within the circumstances
 - where there is a cultural expectation or official obligation to do so.
- 5.2 The Spend Guide - [Quick Reference table in Appendix One](#) indicates the level of reasonable expenditure which may be funded by the MBIE for hospitality and entertainment.

Purchasing and consumption of alcohol

- 5.3 MBIE does not purchase alcohol, except in exceptional circumstances, which must directly support the Ministry's goals and purposes, or on occasions where the consumption of alcohol would be considered appropriate for the circumstances, subject to public scrutiny.
- 5.4 MBIE may provide alcohol in the following circumstances:
- an event for external stakeholders, building relationships or representing MBIE, where alcohol would customarily be served
 - a significant occasion such as a launch event, opening ceremony or as a gift to a guest speaker.
- 5.5 The purchase of alcohol must be pre-approved by a Deputy Secretary or The Secretary.

Giving gifts

- 5.6 Generally, gifts should not be given to external individuals or organisations. However, MBIE may provide gifts where there is a business custom or cultural expectation to do so which aligns with a business purpose. For example, research, evaluation, and co-design may involve voluntary participants. Based on the ethical principle of reciprocity, we recognise their time and travel as valuable and may provide a gift or incentive where there is no expectation to be paid or receive something in return. In such instances gifts must:
- not imply any obligation or expectation of favour in return or be intended to alter an organisation's or individual's decision making
 - be reasonable, modest, and appropriate to the circumstances having regard for public scrutiny.
- 5.7 For gifts received please refer to the [Gifts, Hospitality and Entertainment Policy](#).

Giving koha

- 5.8 Any koha given by MBIE should be pre-approved within appropriate financial delegation. The [Koha Policy](#) sets out requirements that must be followed for any koha payments, and further guidance is available in the [Koha Mandatory Procedures](#).

6 Staff recognition expenditure (including staff functions)

- 6.1 This section applies only to staff who are paid through MBIE's payroll, and therefore does not apply to contractors. Expenditure listed here is discretionary and not a staff entitlement and any expenses must be pre-approved.

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Staff gifts and rewards

6.2 Gifts and rewards may be:

- a. gifts given as recognition for long service
- b. gifts given to a staff member leaving MBIE (permanently)
- c. a bouquet of flowers or gift, given to a staff member to acknowledge a significant life event such as the birth of a baby a bereavement, or serious illness
- d. given to acknowledge performance.

6.3 Such staff support and acknowledgement need not be declared in the Declaration of Interest Register but should be reasonable and appropriate for the circumstances.

6.4 The Spend Guide - [Quick Reference table in Appendix One](#) indicates the level of reasonable expenditure which may be funded by MBIE for staff gifts.

Staff farewell, retirements, and other celebrations

6.5 Hospitality and entertainment may be provided to staff:

- a. as recognition for long service
- b. at a staff farewell (leaving MBIE permanently)
- c. to acknowledge performance
- d. to recognise a significant business achievement
- e. to support internal organisational development and staff business engagements.

6.6 MBIE does not fund alcohol for staff functions.

6.7 The Spend Guide - [Quick Reference table in Appendix One](#) indicates the level of reasonable expenditure which may be funded by MBIE relating to staff functions and celebrations.

End of year functions

6.8 MBIE supports and encourages staff end of year celebrations. MBIE may assist with the cost of Ministry wide celebrations by providing a fixed subsidy per employee per year, with approval provided by The Secretary. The subsidy may not be spent on alcohol. A decision will be made each year on whether a subsidy will be paid by the Senior Leadership Team and communicated to staff by September of that year.

6.9 The Spend Guide - [Quick Reference table in Appendix One](#) indicates the level of reasonable expenditure which may be funded by MBIE for staff end of year functions.

6.10 Staff are able to organise self-funded functions (without an MBIE contribution) and this falls outside of the scope of this policy.

7 Catering for Meetings, Training and Venue Hire

7.1 Catering may be provided for meetings or training (includes delivery costs for catering) when either is expected to be for 4 hours or more.

- a. Consideration should be given as to whether catering is required for regular meetings.
- b. Any exceptions require approval of a Tier 3 Financial Delegation Holder (or above)
- c. No alcohol is to be funded.
- d. When an employee attends a meeting or training event that is catered for, travelling meal allowances, that cover the same meals, must not be claimed.

- 7.2 Venue hire - External venues should only be used when there are no suitable Ministry premises available or any that come at no cost to MBIE.
- a. Where there is an operational requirement for the delivery of regulatory services and critical MBIE business, external venues may be used.
 - b. All other venue hire expenses must be pre-approved by a Tier 3 Financial Delegation Holder (or above) and documentation must state the reason for the venue hire, and the number of those in attendance.

8 Compliance measures and monitoring activities

- 8.1 [Sensitive Expenditure policy](#) will be monitored by Finance and Performance for effectiveness.
- 8.2 Internal measures of success are that all sensitive expenditure incurred:
- a. is for legitimate and valid business purposes
 - b. is not for personal benefit
 - c. has been approved within the appropriate delegation
 - d. is appropriate and complies with the policy in all respects.
- 8.3 Externally, measures of success are that spending on sensitive expenditure:
- a. is assessed as reasonable and appropriate when subjected to audit
 - b. is perceived as fair and efficient use of taxpayers' money when subjected to public scrutiny
 - c. will not result in any justified adverse consequences from Annual Reviews, Official Information Act requests or general media enquiries.

Compliance management process

- 8.4 Compliance management tools and processes will be used to help minimise the risk of breaches by measuring rate of compliance and identifying trends and risks to be managed:
- a. Quarterly compliance testing will be conducted by the Treasury and Compliance team to measure adherence with guidelines as set out in the policy and related mandatory procedures, manuals, and documents
 - b. Regular spot checks on purchase card usage will be conducted by the Finance Support team, and key messages provided to business on identification of non-compliance
 - c. Tools such as checklists or online modules will be developed to help inform staff and managers of their relevant obligations
 - d. A central register to record breaches of this policy, held by the policy owner
 - e. Business Groups are expected to implement quarterly compliance testing using guidance and support provided by the Treasury and Compliance team for standardised testing
 - f. Treasury and Compliance team will monitor the completion, quality and timeliness of quarterly testing and analyse MBIE's compliance performance to identify areas of risk.
- 8.5 Compliance information regarding the performance of the policy will be provided to the relevant business group when applicable and Enterprise Risk and Compliance on a quarterly basis.

9 Non-compliance

- 9.1 Failure to comply with the policy may be considered a breach of the [Code of Conduct](#) and disciplinary action may be taken.

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- 9.2 If anyone becomes aware that they have or may have breached this policy, then they must notify their manager immediately. All managers that have been notified of a breach of this policy must immediately notify the Chief Financial Officer or the Deputy Secretary Corporate Services, Finance and Enablement, or if this is not appropriate, they should inform The Secretary.
- 9.3 If any person working at MBIE suspects any other person has breached this policy, or that there are grounds for enquiry into inappropriate expenditure, they should inform one of the following:
- a. their manager or their manager's manager
 - b. the Integrity team on [REDACTED]
 - c. the [Integrity Line](#) (web form) for anonymous reporting, or 0800 337 733 (New Zealand) or +64 927 5905 (overseas)
 - d. making a disclosure under the [Protected Disclosures \(Protection of Whistleblowers\) Act 2022](#) in line with MBIE's [Protected Disclosures Policy](#).

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Appendix 1: Spend Guide – Quick Reference

Expenditure Type	Reasonable Expenditure Funded by MBIE (GST Inclusive – NZD)	Natural Account Code
Domestic Travel Expenditure		
Breakfast	Up to \$30	3212
Lunch	Up to \$30	3212
Dinner	Up to \$55	3212
Alcohol and tips	\$0	N/A
International Travel Expenditure		
Guidance as per Domestic Travel limits above, however manager approval can be given to spend over the domestic rates where the normal cost of meals in countries exceed the domestic guidelines		3232
Alcohol	\$0	N/A
Tips	Reasonable costs in context of local custom (not applicable to Trans-Tasman)	3233
Entertainment & Hospitality		
External Clients (Catering)	Up to \$100 / head (combined)	3401
External Clients (Gifts/Flowers/Cards)		3262
Staff Dinners for Business Engagements (Senior Staff)	Up to \$45 / head	3401
Staff Lunches for Business Engagements	Up to \$20 / head	3401
Staff Morning/Afternoon Tea	Up to \$7 / head	3401
Single End of Year Function	(N/A for 2023/24 FY)	3255
Staff Farewells (leaving MBIE permanently) & Retirements – Catering		
Service less than 12 months	\$0	N/A
Service >= 12 months and < 2 years	Up to \$7 / head (Direct Team Only)	3401
Service >= 2 years and < 5 years	Up to \$7 / head (Direct Team and Key Relationships) up to \$120	3401
Service >= 5 years and < 20 years	Up to \$7 / head (Direct Team and Key Relationships) up to \$300	3401
Service >= 20 years	Discuss with Dep Sec or above	3401
Staff Gifts*		
Birth, Sickness or Bereavement	Up to \$100	3263
Performance & Long Service recognition	Up to \$100	3263
Birthday	\$0	N/A
Staff Gifts* (leaving MBIE permanently & retirements)		
Leaving Gift: Service less than 5 years	\$0 (MBIE Contribution)	N/A
Leaving Gift: 5 years <= Service < 10 years	Up to \$50 (MBIE Contribution)	3263
Leaving Gift: 10 years <= Service < 15 years	Up to \$75 (MBIE Contribution)	3263
Leaving Gift: Service >= 15 years	Up to \$100 (MBIE Contribution)	3263
Catering for meetings or training (includes delivery costs for catering)		
Morning and Afternoon tea	Up to \$7 / head *when event is 4 hours or longer	3401
Lunch	Up to \$20 / head *when a full day event	3401

**In most cases gifts will attract fringe benefit tax (FBT) over and above the value of the gift.*