



Cover image: Lake Matheson - BareKiwī

Council Meeting Agenda

1 October 2026

Ordinary Council Meeting

WESTLAND
District Council | Te Kahui o Poutini





AGENDA

RĀRANGI TAKE

NOTICE OF AN ORDINARY MEETING OF

COUNCIL

to be held on **Thursday, 1 October 2026**, commencing at **1 pm** in the Council Chambers,
36 Weld Street, Hokitika and via Zoom

Chairperson	Her Worship the Mayor
Deputy and Northern Ward Member:	Councillor Burden
Northern Ward Members:	Councillor Mackenzie, Councillor Maitland
Hokitika Ward Members:	Councillor Gillett, Councillor Martin, Councillor Walker
Southern Ward Members:	Councillor Manera, Councillor Munns
Iwi Representatives:	Kaiwhakahaere Madgwick, Kaiwhakahaere Tumahai



In accordance with clause 25A of Schedule 7 of the Local Government Act 2002, members may attend the meeting by audio or audio-visual link.

Council Vision

*By investing in our people, caring for the environment, respecting the Mana Whenua
Cultural heritage, and enabling investment, growth, and development
we will enrich our district and the people that reside here.*

Purpose

The Council is required to give effect to the purpose of local government as prescribed by section 10 of the Local Government Act 2002. That purpose is:

- (a) To enable democratic local decision-making and action by, and on behalf of, communities; and
- (b) To promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.

Council seeks to meet its obligations under the Local Government Act 2002 and the achievement of the District Vision adopted by the Council in June 2025, which are set out in the Long Term Plan 2025–2034.

1. KARAKIA TĪMATANGA

OPENING KARAKIA

<i>Kia hora te marino Kia whakapapa pounamu te moana Hei hurahai mā tātou I te rangi nei Aroha atu, aroha mai Tātou i a tātou katoa Hui e! Tāiki e!</i>	<i>May peace be widespread May the sea be like greenstone A pathway for us all this day Give love, received love Let us show respect for each other Bind us all together!</i>
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2. NGĀ WHAKAPAAHA

APOLOGIES

3. WHAKAPUAKITANGA WHAIPĀNGA

DECLARATIONS OF INTEREST

Members need to stand aside from decision-making when a conflict arises between their role as a Member of the Council and any private or other external interest they might have. This note is provided as a reminder to Members to review the matters on the agenda and assess and identify where they may have a pecuniary or other conflict of interest, or where there may be a perception of a conflict of interest.

If a member feels they do have a conflict of interest, they should publicly declare that at the start of the meeting or of the relevant item of business and refrain from participating in the discussion or voting on that item. If a member thinks they may have a conflict of interest, they can seek advice from the Chief Executive (preferably before the meeting). It is noted that while members can seek advice the final decision as to whether a conflict exists rests with the member.

4. NGĀ TAKE WHAWHATI TATA KĀORE I TE RĀRANGI TAKE

URGENT ITEMS NOT ON THE AGENDA

Section 46A of the Local Government Official Information and Meetings Act 1987 states:

- (7) An item that is not on the agenda for a meeting may be dealt with at the meeting if –
 - (a) the local authority by resolution so decides, and
 - (b) the presiding member explains at the meeting at a time when it is open to the public, –
 - (i) the reason why the item is not on the agenda; and
 - (ii) the reason why the discussion of the item cannot be delayed until a subsequent meeting.
- (7A) Where an item is not on the agenda for a meeting, –
 - (a) that item may be discussed at the meeting if –
 - (i) that item is a minor matter relating to the general business of the local authority; and
 - (ii) the presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting; but
 - (b) No resolution, decision, or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion.

5. PUBLIC FORUM

6. NGĀ MENETI O TE HUI KAUNIHERA MINUTES OF MEETINGS

Minutes circulated:

- Council Meeting Minutes – 27 August 2026 (8 - 14)

7. ACTION LIST (15)

8. NGĀ TĀPAETANGA PRESENTATIONS Nil.

9. MAYOR’S REPORT (16 - 17) Her Worship the Mayor to speak to the report.

10. CHIEF EXECUTIVE’S UPDATE Chief Executive to provide a verbal update to Council.

11. PŪRONGO KAIMAHI STAFF REPORTS

- **Risk and Assurance Chair’s Report** (18 - 20)
Independent Chair, Risk and Assurance Committee, to present the report.
- **Customer and Community Conduct and Communications Policy** (21 - 32)
Chief Executive to speak to the report.
- **Sensitive Expenditure Policy** (33 - 63)
Chief Financial Officer to speak to the report.
- **Councillors Allowance Policy** (64 - 134)
Chief Financial Officer to speak to the report.
- **Treasury Management Policy** (135 - 156)
Chief Financial Officer to speak to the report.
- **Finance Report** (157 - 170)
Chief Financial Officer to speak to the report.
- **Dog Control Policy and Practices Report** (171 - 178)
General Manager Regulatory and Compliance to speak to the report.

12. ADMINISTRATIVE RESOLUTIONS

Council is required to confirm its Seal being affixed to the following documents:

Warrants of Appointment

RMA Compliance Officer Megan Kenny	To act in the Westland District as: • An Officer pursuant to s 174 of the Local Government Act 2002; AND • An Officer under the Westland District Council Bylaws; AND • Enforcement officer pursuant to s 38 of the Resource Management Act 1991, including the power of entry pursuant to s 332 and s 333 of the Resource Management Act 1991.
Animal Control and Compliance Officer Gavin Reginald John Bird	To act in the Westland District as: • An Authorised Officer Pursuant to s 174 of the Local Government Act 2002; AND • An Enforcement Officer Pursuant to s 177 of the Local Government Act 2002; AND • An Enforcement Officer pursuant to s 38 of the Resource Management Act 1991; AND • A Dog Control Officer pursuant to S 11 of the Dog Control Act 1996; AND • A Dog Ranger pursuant to S 12 of the Dog Control Act 1996; AND • A Deputy Poundkeeper pursuant to S 9 of the Impounding Act 1955; AND • A Litter Control Officer under s 5 of the Litter Act 1979; AND • Authority pursuant to the Local Government Act 2002 to carry out the functions, powers and duties of an Authorised Officer and an Enforcement Officer. • Authority to exercise all of the functions and powers of an Enforcement Officer under Sections 327 and 328 (which relate to excessive noise) of the Resource Management Act 1991. • Authority pursuant to the Dog Control Act 1996 to carry out the functions, powers and duties of a Dog Control Officer and Dog Ranger. • Authority pursuant to the Impounding Act 1955 to carry out the powers and duties of a Deputy Pound Keeper, other than the setting of pound fees conferred by Section 14(1) of the Act. • Authority to administer and enforce Westland District Council Bylaws in accordance with the scope of the position. • Authority pursuant to the Dog Control Act 1996: - o a. To seize and remove a dog pursuant to Section 15 - o b. To classify a dog as dangerous pursuant to Sections 31 and 33ED; - o c. To classify a dog as menacing pursuant to sections 33A, 33C and 33ED; - o d. To require a menacing dog to be neutered pursuant to Section 33EB;

	- o e. To exercise the powers and functions of Council pursuant to Sections 32 and 33E; and - o f. To return a dog to its owner pursuant to Section 70 • Authority to exercise powers, functions and duties of Council pursuant to Section 63 of the Impounding Act, other than the setting of fees and charges pursuant to Section 14 of the Act.
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13. KA MATATAPU TE WHAKATAUNGA I TE TŪMATANUI

RESOLUTION TO GO INTO PUBLIC EXCLUDED

(to consider and adopt confidential items)

Resolutions to exclude the public: Section 48, Local Government Official Information and Meetings Act 1987. The general subject of the matters to be considered while the public are excluded, the reason for passing this resolution in relation to each matter and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of the resolution are as follows:

Item No.	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution
1.	Confidential Minutes - Ordinary Council Meeting 27 August 2026	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
2.	Hokitika Wastewater Treatment Plant	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
3.	Livingstone Street Stormwater Mains Tender	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)

This resolution is made in reliance on sections 48(1)(a) and (d) of the Local Government Official Information and Meetings Act 1987 and the particular interests or interests protected by section 7 of that Act, which would be prejudiced by the holding of the relevant part of the proceedings of the meeting in public are as follows:

Item No.	Interest	Section
1, 2, 3	Protect information where the making available of the information:	(S.7(2)(b))
	(i) would disclose a trade secret; and	

Item No.	Interest		Section
	(ii)	would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information	
1	Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities.		(S.7(2)(h))
3	Enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations);		(S.7(2)(i))
3	Prevent the disclosure or use of official information for improper gain or improper advantage.		(S.7(2)(j))

DATE OF NEXT ORDINARY COUNCIL MEETING
ON 29 OCTOBER 2026 AT 1.00 PM
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM

ORDINARY COUNCIL MINUTES

MINUTES OF THE ORDINARY COUNCIL MEETING OF WESTLAND DISTRICT COUNCIL HELD IN THE COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM ON THURSDAY 27 AUGUST 2026 COMMENCING AT 1.00 PM

The Council Meeting was live-streamed to the Westland District Council YouTube Channel, and presentations were made available on the Council Website.

**1. KARAKIA TĪMATANGA
OPENING KARAKIA**

The opening Karakia was led by Kaiwhakahaere Tumahai.

2. MEMBERS AND APOLOGIES

Chairperson:	Her Worship the Mayor
Deputy and Northern Ward:	Councillor Burden
Northern Ward Members:	Councillor Maitland, Councillor Mackenzie
Hokitika Ward Members:	Councillor Gillett, Councillor Martin, Councillor Walker
Southern Ward Members:	Councillor Manera, Councillor Munns
Iwi Representatives:	Kaiwhakahaere Madgwick, Kaiwhakahaere Tumahai (via Zoom)

**NGĀ WHAKAPAAHA
APOLOGIES**

Apologies were received from Councillor Walker, who will be arriving late, and Chief Executive (CE) Barbara Phillips, noting that Chief Financial Officer Stephen Lewis is Acting CE for this meeting.

Moved Deputy Mayor Burden, seconded Councillor Maitland and **Resolved** that the apology from Councillor Walker and the Chief Executive be received and accepted.

Staff Present

S. Lewis, Chief Financial Officer and Acting CE; E. Bencich, General Manager District Assets; S. Hewett, Governance Administrator.

Staff Present for Part of the Meeting

L. Webster, General Manager Regulatory and Compliance; D. Maitland, Quality Assurance Manager; K. Jackson, Transportation Manager; R. Parekh, Principal Communications Advisor.

**3. WHAKAPUAKITANGA WHAIPĀNGA
DECLARATIONS OF INTEREST**

There were no Conflicts of Interest noted at the meeting on any items on today's agenda.

**4. NGĀ TAKE WHAWHATI TATA KĀORE I TE RĀRANGI TAKE
URGENT ITEMS NOT ON THE AGENDA**

Nil.

5. PUBLIC FORUM

Paul Elwell-Sutton spoke to council regarding the Westland District Council's procurement policy and requested that it be reviewed to explicitly include a clause preventing council from entering into contracts with any company listed on the UN Human Rights Office's list of businesses involved in the occupation of the West Bank.

It was stressed by council that it is not the role of local government to get involved in international relations matters.

Councillor Maitland requested that further discussion on the matter be had at a future meeting.

6. NGĀ MENETI O TE HUI KAUNIHERA MINUTES OF MEETINGS TO BE CONFIRMED

The following minutes were tabled for adoption:

- **Council Meeting Minutes - 23 July 2026**
- **Extraordinary Council Meeting Minutes - 3 August 2026**

Moved Councillor Manera, seconded Deputy Mayor Burden and **Resolved** that:

1. The Minutes of the Ordinary Council Meeting held on 23 July 2026 be confirmed as a true and correct record of the meeting.
2. The Minutes of the Extraordinary Council Meeting held on 3 August 2026 be confirmed as a true and correct record of the meeting subject to the following amendment to the wording of the 5th resolution:
 - a. "Council notes that if Council approves the recommendation" **be changed to** "If approved, Council will".

The Chair approved that her digital signature be added to the confirmed Council Meeting Minutes.

COMMITTEE MINUTES TO BE RECEIVED

- **Risk and Assurance Committee Minutes - 7 May 2026**

Moved Councillor Martin, seconded Councillor Manera and **Resolved** that the Minutes of the Risk and Assurance Committee meeting held on 7 May 2026 be received.

7. ACTION LIST

The Chief Financial Officer provided an update to Council on the action list as follows:

Item	Action
Lake Kaniere Water Quality	A report was presented to Council at the 3 August 2026 meeting. Next steps: staff to request that the West Coast Regional Council investigate further into septic tank management in the area.
Freedom Camping	A report on Freedom Camping Bylaw options will be presented to Council in October.
Kumara Endowment Fund	A report was presented to Council at the 3 August 2026 meeting. Next steps: staff to progress to next stage of work, establishing the historical Kumara Borough boundary.
Westroads Ltd – Statement of Intent	The Statement of Intent was presented to and adopted by Council at the 3 August 2026 meeting and can now be closed.
Changes to staff numbers	A report will be presented to Council at September's Council meeting.

Moved Councillor Martin, seconded Deputy Mayor Burden and **Resolved** that the Action List be received and the item relating to the Westroads Ltd Statement of Intent be removed from the action list.

**8. NGĀ TĀPAETANGA
PRESENTATIONS**

Nil.

9. MAYOR'S REPORT

Her Worship the Mayor provided a report on the activities undertaken since the last report to Council, noting the Long Term Plan (LTP) engagement with communities, the findings of which will be presented to Council at the next LTP Workshop. A summary of discussions had at the previous Te Tai Poutini Plan meeting was also provided to Council.

Moved Councillor Mackenzie, seconded Councillor Maitland and **Resolved** that the report from Her Worship the Mayor be received.

**10. PŪRONGO KAIMAHI
STAFF REPORTS**

10.1 Westroads Limited - Statement of Intent

The following were in attendance and spoke to the Statement of Intent from Westroads Limited:

- Mark Rogers (Chair)
- Rob Caldwell (Deputy Chair)
- Clark Butcher (Chief Executive Officer)

The following items were highlighted:

- Westroads Ltd are currently conducting a values refresh.
- Director Ross Pickworth's tenure with the board concludes at the November Annual General Meeting.
- A Health and Safety review will be taking place over the next 6 months, incorporating any changes to legislation.
- Financial performance was tracking at acceptable levels until the end of January; however, as costs rose, tenders began to decrease. Tenders are now starting to trend back to regular volumes.

Moved Councillor Manera, seconded Deputy Mayor Burden and **Resolved** that:

1. The report be received.
2. Council adopt the Westroads Limited Statement of Intent 2027.
3. Council direct staff to make the Statement of Intent available on the Westland District Council website within 1 month of this date for a period of no less than 7 years.

10.2 Lake Kaniere Water Quality Testing Report

The General Manager District Assets introduced Jonny Horrox, Principal Scientist, West Coast Regional Council, who was in attendance for this item to speak to the water testing process.

Results showed E. Coli levels were well under dangerous levels, and between the months of November to March Lake Kaniere is tested weekly; however Council asked that more work be done to investigate the age and condition of septic tanks in the area.

Moved Councillor Walker, seconded Councillor Mackenzie and **Resolved** that:

1. The report be received.

2. Council directs staff to send a letter to Mr Paul Breeze on the results of the report.
3. Council directs staff to request further reporting from West Coast Regional Council on septic tank management in the area.
4. Council directs staff to notify the Board of Coast Waters of this issue.

10.3 Amended Delegations Manual

The Chief Financial Officer spoke to the report summarising the amendments suggested in the manual, noting the following additional amendment:

- Position title change from “Asset Strategy and Development Manager” to “Asset Management Specialist”.
- Keep the original delegated amount for this role at \$50,000.

Council raised concerns about the addition of another staff credit card, requesting that the limit be reduced from \$5,000 to \$2,500 to reduce risk.

Moved Deputy Mayor Burden, seconded Councillor Munns and **Resolved** that:

1. The report be received.
2. Council adopt the amended Delegations Manual with the following changes:
 - a. Add Contractual Authority for emergency expenditure when a Local State of Emergency has been declared under the Civil Defence Emergency Act 2002 with a \$100,000 per item limit to the Chief Financial Officer, General Manager Business Enablement, General Manager District Assets, and General Manager Regulatory and Compliance.
 - b. Reduce the delegated authority of the Strategy and Transformation Manager from \$50,000 per item to \$10,000 per item.
 - c. Add the Civil Defence Controller as a new delegated officer with Contractual Authority for emergency expenditure when a Local State of Emergency has been declared under the Civil Defence Emergency Act 2002 with a \$100,000 per item limit.
 - d. Change the title of the Asset Strategy and Development Manager to Asset Management Specialist.
 - e. Add a Business Visa Card for the Mayor’s Taskforce for Jobs Employment Navigator with a credit limit of \$2,500.
 - f. Remove the section related to Elected Members’ Expenses as this is covered by Council’s policy on Elected Members’ Allowances
3. Council requests that expenses incurred during a local state of emergency be reported back to council.

10.4 Dangerous, Affected and Insanitary Buildings Policy

The General Manager Regulatory and Compliance spoke to the report, noting the following:

- Council is required to have a policy on this which should be reviewed every 5 years.
- The current policy is overdue for review, however this does not mean the previous policy is considered to be lapsed.
- Ministry of Business, Innovation and Employment guidelines have changed since the current version of the policy.
- Only used by Council on rare occasions, with only 4 buildings being identified under the policy in the past 3 years.
- A change in the policy will be required to go through a statutory public consultation process.

Moved Councillor Mackenzie, seconded Councillor Manera and **Resolved** that:

1. The report be received.
2. Public consultation be undertaken in accordance with the requirements of the Building Act 2004.
3. Council approves the updated Dangerous, Affected and Insanitary Buildings Policy for public consultation.

10.5 Projects and Carry Forwards 2026/27 Update

The Chief Financial Officer spoke to the report which follows on from the provisional numbers provided to, and approved by, council in a report by the same name in June, these numbers have now been updated with the actual numbers in this report.

Moved Councillor Mackenzie, seconded Deputy Mayor Burden and **Resolved** that:

1. The report be received.
2. Council approve the updated carry forward of funds for the projects itemised in the Updated Carry Forward 2026/27 Report.

At 3:00 pm Council agreed to delay the break until the end of the open section of the meeting.

10.6 Kumara Endowment Fund

The Chief Financial Officer spoke to the report, summarising the legal advice received on the Kumara Endowment Fund.

Council suggested that the next step will be determining the historic boundaries of the Kumara Borough at the time of the creation of the Endowment and that any use of the Fund going forward will need to some agreeance from the community.

Officers recommended that once the boundary is determined, it would be better for residents to tell council what they want to use the fund for and then advice is sought on that specific use and whether it falls within the terms of the agreement, noting that any change to the legal document would require ministerial approval.

Moved Councillor Maitland, seconded Councillor Mackenzie and **Resolved** that:

1. The report be received.
2. Council direct staff to proceed to the next stage of work, establishing the Kumara Borough boundary.

10.7 Havill Drive - Declaration of Private Drain as Public Drain

The General Manager District Assets, and the Transportation Manager spoke to the report.

Moved Councillor Walker, seconded Deputy Mayor Burden and **Resolved** that:

1. The report be received.
2. Council notes the statutory public notice requirement under section 462 of the Local Government Act 1974 has been satisfied by this report being placed before Council through the public meeting process.
3. Council declares the specified private drain through Lot 11 DP 338147 Blk X Waimea SD at Havill Drive to be a public drain in accordance with section 462 of the Local Government Act 1974.
4. If the drain is subject to a registered Private Drain Certificate under section 461 of the Local Government Act 1974, Council's Chief Executive notifies Land Information New Zealand so the relevant title records can be updated to show that the drain has become public.

Councillor Maitland abstained from voting.

Electoral System

The Quality Assurance Manager and the Principal Communications Advisor spoke to the report, noting that on 24 August 2023 Council resolved to continue using the First Past the Post (FPP) electoral system for the 2025 and 2028 triennial elections.

Council must make a decision by 12 September 2026 if it wishes to change the electoral system for the next two triennial elections, to be held in 2028 and 2031.

Alternatively, Council may choose to make no decision, in which case the current electoral system will remain in place until it is changed by either a Council resolution or a poll of electors. However, public notice of electors' right to demand a poll must be published by 19 September 2026.

Moved Councillor Manera, seconded Councillor Munns and **Resolved** that:

1. The report be received
2. Council continue to use the First Past the Post Voting System for the 2028 and 2031 local elections.

Councillor Maitland and Councillor Gillett voted against the motion.

Councillor Mackenzie abstained from voting.

Motion was carried 5 - 2.

11. ADMINISTRATIVE RESOLUTIONS

Nil.

12. KA MATATAPU TE WHAKATAUNGA I TE TŪMATANUI RESOLUTION TO GO INTO PUBLIC EXCLUDED

Moved Her Worship the Mayor, seconded Deputy Mayor Burden and **Resolved** that Council confirm that the public were excluded from the meeting in accordance with Section 48, Local Government Official Information and Meetings Act 1987 at 3.25 pm.

The general subject of the matters to be considered while the public are excluded, the reason for passing this resolution in relation to each matter and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of the resolution are as follows:

Item No.	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution
1.	Confidential Minutes - Ordinary Council Meeting 23 July 2026 - Ordinary Council Meeting 25 June 2026 - Risk and Assurance Committee Meeting 7 May 2026.	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
2.	Loan Agreement	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
3.	Major Contractor Hokitika Airport	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)

This resolution is made in reliance on sections 48(1)(a) and (d) of the Local Government Official Information and Meetings Act 1987 and the particular interests or interests protected by section 7 of that

Act, which would be prejudiced by the holding of the relevant part of the proceedings of the meeting in public are as follows:

Item No.	Interest	Section
1	Protect the privacy of natural persons, including that of deceased natural persons	(S.7(2)(a))
1, 3	Protect information where the making available of the information: (i) would disclose a trade secret; and (ii) would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information	(S.7(2)(b))
2	Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities.	(S.7(2)(h))

Moved Councillor Walker, seconded Councillor Martin and **Resolved** that the business conducted in the 'Public Excluded Section' be confirmed. Accordingly, the meeting went back to the open part of the meeting at 4.08 pm.

MEETING CLOSED AT 4.08 PM

**Next Ordinary Council Meeting – 24 September 2026
Council Chambers, 36 Weld Street, Hokitika and via Zoom**

Confirmed by:

**Mayor Helen Lash
Chair**

Date: 24 September 2026

1 October 2026 Council Action List

Item No.	Date Added	Item	Action	Completion Target Date	Officer	Current Status	Date and Next Steps	Status
5	22.05.2025	Lake Kaniere	Request for a round table meeting to discuss issues at Lake Kaniere.	29/10/2026	GM District Assets	Various items relating to Lake Kaniere were raised at the 22 May 2025 Extraordinary Council Meeting. A water testing report was presented to council at the August council meeting.	Following the August report from WCRC, Council requested that staff ask WCRC if further investigation can be done into septic tank management in the area. Update to come back to Council in October.	Open
9	26.04.2026	Freedom Camping	Report to Council	1/11/2026	GM Regulatory and Compliance	Workshop completed on 4 May 2026. A noting report went to Council on 23 July to update Councillors on staff progress on the bylaw process.	Report expected back to Council in October on options for proceeding/not proceeding with a bylaw.	Open
11	04.06.2026	Kumara Endowment Fund	Council Staff to investigate the current structure of the Kumara Endowment Fund	29/10/2026	Chief Financial Officer	A report went to Council on what the fund could be used for in August.	Council instructed staff to establish the boundary that the fund relates to before progressing to next steps. A report is expected back in October.	Open
15	23.07.2026	Changes to Staff Numbers	Update council on staff numbers and the reasons for any increase in numbers over the past few years	24/09/2026	Chief Executive		Staff to report back to council in September 2026 Council meeting.	Open

Mayor's Report to Council



DATE: 1 October 2026

TO: Councillors

FROM: Mayor

Mayor's Monthly Report - September 2026

1. Official Meetings & Attendances:

- Invited to attend, and speak at, the official launch of Te Pae Oranga Te Tai o Poutini. Te Pae Oranga is a West Coast/Tasman Māori-led, community-based process providing alternative ways of responding to offending for lessor crimes and younger offenders without going to court.
- Met with Radius Care Board and East West Development Directors in Christchurch regarding Radius retirement village and hospital for Hokitika.
- Hokitika Rating District Joint River Committee meeting – updated regarding Hokitika River Stopbank work; Hokitika foreshore.
- Invited to participate in LGNZ Mayoral zoom meeting regarding pre and post-election advocacy on roading infrastructure cuts, local government reform impacts, rates capping viabilities.
- Destination Management Plan Reference Group Meeting. Discussions on NZTA/Knights Point work, Future Franz, impending tourism season for Westland, growth stats – economic impacts.
- Met with Tourism Export Council New Zealand board in Greymouth. Discussed above points. They presented issues relative to Westland (and in part, the West Coast), discussions on markets, opportunities etc.
- Attended electoral Systems Presentation to council for decision on FPP or MMP.
- Invited to speak at Franz Josef IRG Stage 1 Ceremony recognising completion of work with Hon Mark Patterson and Warren Gilbertson (Kanoa) on South side of Waiho River. Travelled to North side to discuss Havill Wall extension.
- Flew the Waiho River, Franz Josef glacier face, Monument, Lake Pratt with Minister Patterson and Warren Gilbertson for high visual comprehension of river issues and background to Future Franz paper. Provided Future Franz papers to Minister Patterson.
- MTFJ Contract question and answer meeting.
- TTPP Positions Subcommittee meeting: hearings updates; amendments sign-off; appeals; position of Noise R3 appeal.
- Coast Waters – Shareholder's Representative Forum meeting. Formulating legal documents – Transition Agreements; Shareholder Expectations; Statement of Expectations; Draft Coast Waters Transfer Principles.
- Risk & Assurance Committee meeting.

2. Public Events Attended as Mayor

- Invited to attend Radius Care Retirement Village & Hospital opening in Christchurch.
- Attended MP West Coast Tasman Maureen Pugh's valedictory speech in Parliament.
- Invited by NZ Police to attend recovery of missing Piper Cherokee Plane that went missing at Lake Moeraki in December 1978. Long day - blessing at 8am by Makaawhio; find location of plane using NZ Navy's highest spec sonar equipment and latest foliage penetrating radar system on loan from overseas company. Event attended by family members of the 7 that went missing on that day, West Coast Coastguard, NZ Navy, NZ Police, 1 Media person, local iwi and myself as Mayor of Westland.

3. Informal Meetings & Workshops

- Hokitika Wastewater Treatment Plant workshop with council – background detail and history for councillors on HWWTP.
- Jackson Bay Wharf Concept Plan update and planning of upcoming stakeholder engagement.
- Reefton for Wildfoods sponsorship discussions with Reefton Distillery.
- Interview on Country Wide Radio with Andy Thompson – discussed SPR & FAR rates; Local Govt Reform and Rates Capping.
- Meeting with Buller Mayor Chris Russell regarding Buller River Protection work issues.
- Informal meeting with Ministers in Wellington regarding Future Franz work and schedule moving forwards.
- Long Term Plan – Workshop #2: community engagement update; council's strategic direction; proposed community outcomes; rates capping; proposals.
- Communications discussions and updates with Riddish – WDC Communications Manager.
- Updates from NZTA regarding SPR & FAR rates; Communications and issues re road closures/delays comms Haast – Hawea following slips.

4. Recommendation

- 4.1.** That the report be received.

Helen Lash
Mayor, Westland District Council

Report to Council



DATE: 1 October 2026

TO: Mayor and Councillors

FROM: Independent Chair, Risk and Assurance Committee

Risk and Assurance Committee Chair's Report

1. Summary

The purpose of this report is to inform Council of topics discussed and actions proposed from the Risk and Assurance Committee meeting held on 13 August 2026.

2. Opening Remarks

The Chair formally welcomed members, staff and public to the meeting, and reflected on the Committee's achievements during the previous two meetings.

The report noted the primary focus of this meeting is to receive and discuss Council's policy manual template and the process for development and regular review of policies.

Committee members were advised that in preparing for the presentation, staff have been briefed by the Chair to consider the drivers for policy establishment and retention, including asking why each policy is needed, why existing policies were written, whether they are still needed, and whether they help staff and elected members in their decision-making.

The Chair raised the need for elected members and staff to be aware of Council's policies, access to the policy manual, regular communications in respect to why Council has policies in place, and the need to ensure the right mix of participants are involved in a regular review process.

Committee members were also asked if they were satisfied with the information contained within agenda reports to ensure they can debate and complete the adopted committee work programme. Members noted their satisfaction with material presented to them.

3. Quarterly Financial Report

The Chief Financial Officer presented and spoke to a very detailed report. Key areas of focus included

- A reference to presentation of the draft Long Term Plan to Council for review in February 2027, noting the need to be clear on assumptions that are to be made in respect to the current legislative proposals and the way they may impact on the sector
- The impact of depreciation calculations following recent revaluation
- How outcomes of discussions on stranded overheads from the establishment of the waters entity will impact on Council costs
- An update on the 2026 external audit dates and work programme, noting that the draft annual report will be presented to the Risk and Assurance meeting scheduled for 8 October 2026.

A brief discussion was held on Council's treasury position, with external presenters joining the meeting. No significant areas of concern were raised.

4. Draft Policy and Bylaw Framework

The report on this item was presented by Council's Quality Assurance Manager. The introduction referred to earlier comments from the Chair, and placed emphasis on the need for Council to have in place a structured framework that is organisation-wide, applied consistently, and, most importantly, is subject to regular review, noting those matters that change around us, including legislation, demographics, community expectations, cultural and environmental factors and land use changes.

The presentation raised the need for a staged improvement plan, incorporating policy assessment, adoption and review.

There were a number of policies introduced in the presentation paper, with Committee members actively engaged in debate, before adoption.

The Committee suggested some wording changes to the proposed policies before resolving to recommend to Council as a way of working. This matter is subject to a separate paper on today's agenda.

In considering the process and the policies debated at the meeting, the Committee were mindful of the fact that if we say no to this process and these policies, what are we actually saying yes to?

5. Treasury Management Policy

Representatives from PwC attended virtually and spoke to a paper on this matter, following which the Chief Financial Officer shared some thoughts and resolved that the Committee endorse a recommendation to Council to merge our current Investment Policy and Liability Management Policy into the Treasury Management Policy.

In a related discussion, the Committee resolved that it be recommended to Council to increase the NZ Registered Bank exposure from \$10 million to \$15 million.

6. Other Matters Discussed

The Committee moved into public excluded to discuss a number of matters that will, once completed, be recommended to Council for adoption. These matters included:

- An update on several draft policies was received, and these will be communicated to staff to ensure awareness and understanding prior to implementation.
- The Committee considered an initial draft of a business continuity plan. Staff will continue to discuss and to consider how we will move to adopt, then continually review this Plan. It is acknowledged that Council has a number of staff (and associated contractors) who are skilled in response and recovery.
- The Committee received two very well compiled and presented deep dive reports on cyber security and insurance cover.
- The Chief Executive reported on the positive feedback on staff support for health and safety procedures, and on the ongoing LTP preparation work being undertaken within the context of proposed sector reform.

7. In Closing

Members were thanked for their significant input into the discussion on a wide range of topics on today's agenda.

The efforts of staff in preparing well-drafted and well-balanced reports for debate were acknowledged by the Committee members.

8. Recommendation

8.1. That the report be received.

David Ward
Independent Chair,
Risk and Assurance Committee

Report to Council



DATE: 1 October 2026

TO: Mayor and Councillors

FROM: Quality Assurance Manager

WORKPLACE POLICY – CUSTOMER AND COMMUNITY CONDUCT AND COMMUNICATIONS POLICY

1. Summary

This report recommends that Council adopt the Customer and Community Conduct and Communications Policy, incorporating the amendments recommended by the Risk and Assurance Committee. The policy establishes clear expectations for public conduct and working relationships between elected members, iwi representatives, customers, and employees, strengthening transparency, accountability, and public trust.

2. Background

The Customer and Community Conduct and Communications Policy provides a framework for managing behaviour that has an unreasonable or harmful impact on Council, its employees, elected members, or members of the public.

On 13 August 2026, the Risk and Assurance Committee reviewed the policy and recommended that Council adopt it as the required way of working, subject to the inclusion of the following wording:

"Any elected member who wishes to implement any steps under this policy must first notify the Mayor and Chief Executive, who will arrange for an employee or employees to assist the elected member."

Council has previously discussed establishing a process for managing vexatious complaints. This policy has been developed in response to that discussion.

3. Current Situation

The proposed Customer and Community Conduct and Communications Policy establishes a fair, transparent and comprehensive process for identifying and managing unreasonable conduct and communications.

Without current, accessible and consistently applied policies, staff and decision-makers may be unclear about expectations. This can result in inconsistent practices, increased organisational risk, and inappropriate use of Council resources.

Customer Complaints Policy

Council already has an operational Customer Complaints Policy, which is currently being updated to make it easier for customer complaints and service requests to be reported and is a separate policy to that being considered.

4. Options

Council may adopt the policy as recommended, amend it before adoption, or decline to adopt it.

4.1. **Option 1:** Adopt the Customer and Community Conduct and Communications Policy.

4.2. **Option 2:** Amend the Customer and Community Conduct and Communications Policy and then adopt it.

4.3 **Option 3:** Do not adopt the Customer and Community Conduct and Communications Policy.

5. Assessment of Options

The assessment below compares each option's benefits, constraints, financial implications, and significance and engagement considerations.

5.1 **Option 1** is preferred because it provides elected members, employees and managers with clear standards of conduct, promotes transparency, and supports consistent implementation across the organisation.

5.2 **Option 2** would allow Council to address any remaining concerns before adoption, but further amendments may delay implementation and create uncertainty about the standards and communication pathways to apply in the interim.

5.3 **Option 3** is not recommended because unreasonable behaviour can adversely affect employee wellbeing, service delivery, productivity, and Council resources.

Financial Implications

Adopting the policy is not expected to have any significant direct financial implications. Any implementation costs, including communication and employee awareness activities, can be accommodated within existing operational budgets.

Significance and Engagement Assessment

This matter is assessed as having low to moderate significance under Council's Significance and Engagement Policy.

While the proposal relates primarily to an internal governance framework, the policy requires Council to act in accordance with established principles when managing unreasonable conduct and communications. Where appropriate, individuals will be given an opportunity to modify their behaviour before any management strategies under the policy are applied.

Staff will be informed of the policy through existing internal communication channels.

6. Risk Assessment

Risk	Likelihood	Impact	Mitigation
Policies are misunderstood or applied inconsistently.	Medium	Medium	Provide guidance for managers and elected members, clear communication for employees, and practical implementation tools.
Customer or community conduct issues are not managed consistently.	Medium	High	Provide employee guidance, communication templates, clear escalation points, and consistent standards for respectful engagement.

7. Preferred Option and Reasons

The preferred option is Option 1: Adopt the Customer and Community Conduct and Communications Policy incorporating the amendment recommended by the Risk and Assurance Committee. This option will support Council's commitment to respectful engagement, accessibility, employee wellbeing, and effective service delivery to the community.

8. Recommendations

8.1 That the report be received.

8.2 That Council adopts the Customer and Community Conduct and Communications Policy, incorporating the amendment recommended by the Risk and Assurance Committee on 13 August 2026:

"Any elected member who wishes to implement any steps under this policy must first notify the Mayor and Chief Executive, who will arrange for an employee or employees to assist the elected member."

Diane Maitland
Quality Assurance Manager

Appendix 1: Customer and Community Conduct and Communications Policy



Customer & Community Conduct and Communications Policy

Version: 2

September 2026

DOCUMENT CONTROL

VERSION	DATE	COMMENTS
1	13.08.26	Risk and Assurance Committee Meeting
2	24.09.26	Council Meeting

DOCUMENT APPROVALS

	Title	DATE
REVIEWER	Quality Assurance Manager	28.07.26
APPROVER		

DOCUMENT CUSTODIAN AND REVIEW DATE

	NAME	REVIEW PERIOD	NEXT REVIEW DATE
CUSTODIAN	Quality Assurance Manager	3 yearly or sooner if required by legislative, regulatory, or organisational changes	July 2029

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1. Policy Context

The Westland District Council (WDC) is committed to being an accessible council, and providing services to the community, the success of which is reliant on the ability to undertake our work in an effective and efficient way. As an employer, we must also protect the health, safety and security of our employees and the public when they are visiting our sites.

When conduct or communications by members of the public become unreasonable, the resulting interactions with employees can disadvantage others in the community by taking up a disproportionate amount of WDC time and resources. Unreasonable conduct and communications may also affect the mental or physical health of WDC employees and members of the public. When this happens, WDC will take proactive steps to manage any behaviour that negatively and unreasonably impacts WDC, its employees and other members of the public.

2. Policy Objectives

This policy aims to ensure a fair and comprehensive process is in place for managing unreasonable conduct and communications and their impacts. The policy seeks to achieve this by:

- Explaining what types of conduct and communications may be considered unreasonable behaviour.
- Providing guidance to employees on how to identify unreasonable conduct or communications.
- Clearly articulating the available strategies and protection measures available to employees when faced with unreasonable conduct and communications, and what is required to manage it in a WDC context.
- Setting out the review and complaints process available to members of the public.

A key outcome intended by this policy is to provide a framework for managing unreasonable conduct and communications, ensuring that employees feel supported and safe while at work.

3. Policy Statement

3.1 Unreasonable conduct and communications

Any conduct or communications that, due to their nature or frequency, raise substantial health, safety, resource or equity issues for WDC, our employees, or customers will be deemed to be unreasonable behaviour.

This policy will refer to both unreasonable customer behaviour, and unreasonable conduct and communications interchangeably.

Unreasonable behaviour that is disproportionate and impacts WDC by impacting our employees, services, time or resources includes:

- (a) **Unreasonable behaviour** is conduct that is unreasonable in all circumstances – regardless of how stressed, angry or frustrated a person is – because it compromises the health, safety and security of our employees, other service users or the person themselves, including, but not limited to:
 - Acts of aggression, verbal abuse, self-harm or the making of derogatory, discriminatory or racist remarks.
 - Harassment, intimidation, stalking or physical violence (whether threatened or

- actual violence).
 - Rude, confronting and threatening communications.
- (b) **Unreasonable arguments** include any arguments that are incomprehensible, false or inflammatory, including, but not limited to:
- Arguments not supported by sufficient evidence or are based on false information.
 - Making false statements or accusations.
 - Arguments that are defamatory or inflammatory.
- (c) **Unreasonable persistence** by continued, incessant and unrelenting behaviour or actions, including, but not limited to:
- Excessive phone calls, emails, visits, letters (including being copied into correspondence).
 - Contacting different people within WDC or externally to receive a different outcome or to elicit a more sympathetic response.
 - An unwillingness or inability to accept reasonable explanations, including final decisions that have been comprehensively considered and communicated.
- (d) **Unreasonable demands** (express or implied) made by a person, including, but not limited to:
- Insisting on talking to the Chief Executive or a senior manager, Mayor, or elected members when it is neither appropriate nor warranted, or where conversations with senior employees have already taken place.
 - Demanding services that are of a nature or scale that we cannot provide (even after this has been explained).
 - Insisting on outcomes that are not possible or appropriate in the circumstances, such as calling for someone to be dismissed or prosecuted or seeking an apology or compensation when there is no reasonable basis for expecting this.
- (e) **Unreasonable lack of cooperation** is the lack of willingness or ability of a person to cooperate with WDC, our processes, or our complaints system, including, but not limited to:
- Sending a constant stream of incomprehensible or disorganised information without clearly defining any issues or explaining how they relate to the core issue or complaint.
 - Displaying unhelpful behaviour, such as withholding information, acting dishonestly or misquoting others.
 - Refusing to follow or accept instructions, requirements, processes or advice without a clear and justifiable reason for doing so.

3.2 Zero tolerance policy

WDC has a zero-tolerance approach towards any violence, harm or threats to any of its employees. Any conduct of this kind is unacceptable and will be dealt with in accordance with our health and safety responsibilities, and where appropriate, may result in the involvement of the Police, courts or other agencies. In addition, the unreasonable behaviour may be addressed under this policy.

All employees are responsible for recording and reporting any incidents involving threats of, or actual, violence or harm. This should be recorded in a file note and forwarded to their manager and the Senior Leadership Team. If further steps are required, this will be discussed and approved by the Senior Leadership Team.

Numbers of incidents will be reported to the Risk and Assurance Committee.

3.3 Application of this policy to Elected Members

Elected members are required to interact with members of the public in accordance with the Elected Member Code of Conduct, but they may decide to implement steps under this policy to address issues related to their personal health and safety.

Any elected member who wishes to implement any steps in this policy should first notify the Mayor and Chief Executive, who will arrange for an employee(s) to assist the elected member.

Elected members may, at their absolute discretion, request support from the Council's Information Management Team to block specific email addresses or redirect specific email addresses to an alternative WDC address. It is for the elected member to decide whether or how they communicate their actions to the individuals concerned.

Elected members can refer any behaviour they believe breaches this policy and have chosen not to ignore, along with details of any steps taken in response—whether under this policy or not—to the Quality Assurance Manager for referral to the Privacy Officer. The Privacy Officer will record any breach and the actions taken for reporting purposes.

3.4 Managing unreasonable conduct and communications

WDC will be guided by the following principles when managing unreasonable conduct and communications.

- Impartiality.
- Transparency and honesty.
- Restrictions are proportionate to the unreasonable behaviour.
- Adequate opportunity has been given to the customer to address their behaviour.
- Our relationship to the customer will continue for the provision of infrastructure and certain services that must be provided, such as water supply, waste collection, etc.

If appropriate, the customer will have the time and opportunity to change their behaviour prior to the application of any strategies under this policy.

When we propose to implement any steps or strategy in this policy, our notification to the customer will include an explanation of the restriction being implemented, the reason for the restriction, the standard of behaviour expected before the restriction is reviewed and their right to complain to the Ombudsman.

Any arrangements made under this policy will be reviewed by the Chief Executive on an annual basis, or sooner at their discretion. The person concerned may be included in this process unless the Chief Executive determines this may provoke further unreasonable behaviour.

3.5 Strategies that may be implemented

Customers may be asked to moderate their tone, language or frequency of interactions with WDC. Initial warning letters will be issued by a Senior Leadership Team Member addressed to the customer, with a record held on file.

Customers may be asked to engage only with a nominated single point of contact who will assist both parties to work towards a resolution.

Customers may have modified or limited channels of communication with WDC, such as requiring “writing only” contact. Where correspondence is received in a manner that contravenes this restriction, such as through email, it will either be returned or filed without acknowledgement.

Customers may have their access to WDC employees restricted to an “appointment only” basis. This may include meeting with two or more WDC employees, and where it is deemed appropriate, a third party such as security or local police.

Customers may be restricted to communication with WDC by way of a third-party support person nominated by the customer and approved by the Chief Executive, and only after other control measures have been excluded.

Customers may be completely restricted from accessing WDC employees and buildings. This is a method of last resort and the Chief Executive, or their delegates, may decide that it is necessary to completely restrict contact or access to our services. Access to WDC services may be restricted, directly or indirectly, by using legal mechanisms such as trespass or reporting the person to the Police. Such restrictions are not taken lightly, and where possible, even where a trespass exists, communication of the person’s needs is to be received through a support person during their exclusion period.

At WDC’s sole discretion, the customer may be invited to attend mediation or some other form of alternative dispute resolution to assist with resolving the issue between any WDC employee or elected member and the customer. This may be facilitated if the parties concerned agree to that approach.

Nothing in this policy prevents WDC or its employees or elected members from utilising legal mechanisms to address unreasonable conduct or communications that pose real and genuine fear of harm.

3.6 Referrals to other relevant authorities

This policy does not limit WDC’s ability to refer a matter to the relevant authorities – matters of referral will be assessed on a case-by-case basis. This may include:

- Referring electronic communications, including emails, to the relevant authorities, including Netsafe.
- Referral of extreme breaches of this policy to relevant third-party agencies, including New Zealand Police.
- Referring the customer to an external review agency, such as the Environment Court or the Ombudsman.

3.7 Obligations under other Acts

This policy has no effect on an individual's rights or WDC's obligations under the [Privacy Act 2020](#) or [Local Government Official Information and Meetings Act 1987](#). WDC will ensure it continues to meet its obligations under these Acts.

3.8 Process for review

Customers who have their access to our services changed or restricted may ask for that decision to be reviewed.

The review will be undertaken by a Senior Leadership Team Member who was not involved in the original decision to change or restrict access.

The review process involves the Senior Leadership Team Member:

- Considering the reasons provided in support of the requested review, the customer's personal circumstances, including cultural background, along with all relevant records regarding the customer's past conduct.
- Conducting any interviews with the persons involved, including the customer, if that is considered appropriate or warranted; and
- Advising the customer of the outcome of their appeal by letter. The employee will then refer any materials or records relating to the review to be kept in the appropriate file.
- If a customer is still dissatisfied after the review process, they may seek an external review from an agency such as the Ombudsman.

3.9 Complaints

Persons who are alleged to have breached this policy and have received an email or letter from WDC acknowledging the breach may bring a complaint to the Chief Executive.

The Chief Executive will objectively review the circumstances, and if appropriate, after speaking with or otherwise communicating with the complainant, make their determination.

The Chief Executive must refer an investigation to the Risk and Assurance Committee where the Chief Executive's actions are the subject of the complaint.

Nothing contained within this policy prevents a complaint being made directly to the Office of the Ombudsman.

4. Questions

Any questions regarding this policy should be directed to the Office of the Chief Executive or Human Resources in the first instance.

5. Relevant Documents and Legislation

For further information related to this policy, see:

- [Local Government Act 2002](#)
- [Local Government Official Information and Meetings Act 1987](#)
- [Health and Safety at Work Act 2015](#)
- [Privacy Act 2020](#)

- [Public Records Act 2005](#)
- [Harmful Digital Communications Act 2015](#)
- [Harassment Act 1997](#)
- [Trespass Act 1980](#)
- [Office of the Ombudsman Guidelines for Managing Unreasonable Complainant Conduct](#)
- [Water Services Act 2021](#)

This policy is implemented in conjunction with the following documents:

- Westland District Council Health and Safety Policy and Procedures.
- Westland District Council Code of Conduct Policy and Procedures.
- Westland District Council Emergency Procedures

6. Policy Owner

This Policy is owned by the Chief Executive.

Report to Council



DATE: 1 October 2026
TO: Mayor and Councillors
FROM: Chief Financial Officer

WORKPLACE POLICY - SENSITIVE EXPENDITURE POLICY

1. Summary

This report seeks Council's adoption of the revised Sensitive Expenditure Policy. The policy consolidates four existing policies, aligns Council practice with current The Audit Office guidance, and establishes clearer expectations for prudent, transparent, and consistently documented expenditure. Adoption is recommended to strengthen accountability, public trust, and organisation-wide decision-making.

2. Background

The Sensitive Expenditure Policy has been updated in line with guidance issued by the [Audit Office in Controlling Sensitive Expenditure: Guide for Public Organisations](#).

The revised policy is a combination of four policies:

- Sensitive Expenditure Policy
- Staff Gifts and Hospitality Policy
- Asset Disposal Policy
- Staff Departure Policy

The Risk and Assurance Committee reviewed the revised Sensitive Expenditure Policy on 13 August 2026 and recommended that it be presented to Council as the required way of working, subject to the addition of the words **"a prudent approach to expenditure"** to encourage fiscal conservativeness. This is covered under clause 7.2 of the policy; however the addition of the words can be added to the policy.

3. Current Situation

The Sensitive Expenditure Policy has been reviewed to ensure that it remains fit for purpose and aligned with current governance and transparency expectations. The revised policy clarifies responsibilities for prudent spending, consolidates related requirements in one accessible document, and supports consistent approval, documentation, and oversight across the organisation.

Without current, accessible, and consistently applied policies, staff and decision-makers may be uncertain about expectations, and standards may be applied unevenly. This can increase the risk of inappropriate expenditure.

4. Options

The Council has three practical options available:

4.1. **Option 1:** Adopt the Sensitive Expenditure Policy.

4.2. **Option 2:** Amend the Sensitive Expenditure Policy and then adopt it.

4.3. **Option 3:** Do not adopt the Sensitive Expenditure Policy.

5. Assessment of Options

The following assessment considers the relative benefits, constraints, financial implications, and significance and engagement considerations for each option.

5.1 **Option 1** is the preferred option, as it provides elected members, employees and managers with clear standards, promotes transparency, supports legal compliance, and enables consistent implementation across the organisation.

5.2 **Option 2** may be pursued at Council's discretion if amendments are considered necessary before adoption.

5.2 **Option 3** is not recommended. While Council may choose not to adopt the revised policy, doing so would retain outdated and fragmented policy documents and reduce alignment with current Audit Office guidance. This may limit the organisation's ability to demonstrate consistent and transparent management of sensitive expenditure.

Financial Implications

Adopting the revised policy has no significant direct financial implications. Any implementation costs, including communication and staff awareness activities, can be accommodated within existing operational budgets.

Significance and Engagement Assessment

This matter is considered to be of low to moderate significance under Council's Significance and Engagement Policy.

While the proposal relates to an internal governance framework and does not materially alter levels of service or community outcomes, no specific community engagement is required.

Staff will be informed of the policy through existing internal communication channels.

6. Risk Assessment

Risk	Likelihood	Impact	Mitigation
Policies are misunderstood or applied inconsistently.	Medium	Medium	Provide manager guidance, employee communication, and practical implementation tools.
Sensitive expenditure decisions are perceived as inappropriate or insufficiently justified.	Medium	High	Require clear approval, documentation, transparency, and periodic review of sensitive expenditure decisions.

7. Preferred Option and Reasons

The preferred option is Option 1: Adopt the Sensitive Expenditure Policy. Adoption of the policy will ensure Council's approach to sensitive expenditure aligns with current good practice guidance, provides a single source of policy direction, and promotes consistent, transparent, and accountable decision-making across the organisation.

8. Recommendations

8.1. That the report be received.

8.2. That Council adopts the revised Sensitive Expenditure Policy.

Stephen Lewis
Chief Financial Officer

Appendix 1: Sensitive Expenditure Policy



Sensitive Expenditure and Gifts Policy

Version: 2

July 2026

DOCUMENT CONTROL

VERSION	DATE	COMMENTS
2	16 February 2026	

DOCUMENT APPROVALS

	NAME	SIGNATURE	DATE
REVIEWER		<i>Subject to Risk and Assurance Committee approval</i>	
APPROVER	Risk and Assurance Committee Chair	<i>Subject to Risk and Assurance Committee approval</i>	

DOCUMENT CUSTODIAN AND REVIEW DATE

	NAME	REVIEW PERIOD	NEXT REVIEW DATE
CUSTODIAN	Quality Assurance Manager	This document will be reviewed on a 3-yearly basis. Reviews may occur more frequently should the internal processes described in Section 20 identify the need to do so.	August 2028

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Introduction

1. Why do we have a Sensitive Expenditure and Gift Policy?

- 1.1 Trust and confidence in public organisations is driven by competence, reliability, and integrity. Where there is any question about any one of those things, real or perceived, trust and confidence can be eroded. It is important that, as elected members and employees of Westland District Council, we adhere to the highest standards of integrity and are seen to be doing so.
- 1.2 It is the expectation of the Audit Office that all public organisations will have a policy to manage sensitive expenditure. WDC's Sensitive Expenditure and Gifts Policy has been developed based on the guidance issued by the Audit Office – [Controlling Sensitive Expenditure: Guide for Public Organisations](#).

2. What is sensitive expenditure?

- 2.1 Sensitive Expenditure is any Council expenditure where there may be a perceived personal benefit to elected members or staff, or expenditure that could be considered unusual for a Council.
- 2.2 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.
 - Does not directly align with the core business of Council or has a poor link to the business purposes of Council.
 - Could be difficult to justify to the public.
 - May involve a conflict of interest (legal or ethical).
 - May be considered an extravagant or immoderate expenditure.

3. Purpose

- 3.1 The purpose of this policy is to help staff manage sensitive expenditure by:
 - Setting out the principles that will guide sensitive expenditure decisions.
 - Making clear the approvals required, limits and processes for managing sensitive expenditure.
 - Stating how WDC will monitor and report on sensitive expenditure.

4. Scope

- 4.1 This policy applies to all WDC elected members, employees (including those on contract) and volunteers. It does not apply to Council Controlled Organisations that are legal entities in their own right, such as Westroads Limited or Destination Westland Ltd.

5. Structure of this document

- 5.1 The policy has been divided into two parts.
 - PART ONE – Sections 7 to 10 outline the broad principles around managing sensitive expenditure.
 - PART TWO – Section 12 outlines general controls associated with all types of sensitive expenditure. In addition to these, further controls specific to the type of sensitive expenditure to be incurred are outlined in Sections 13- 18:
 13. Credit card purchases
 14. Expenses when travelling
 15. Entertainment and hospitality expenditure
 16. Goods and Services
 17. Staff support and welfare expenditure
 18. Other types of expenditure, e.g. gifts or receiving hospitality.

6. Distribution and communication

6.1 This policy will be published on the Council's Intranet and Internet.

Part 1 – Principles

7. Taking a principles approach

- 7.1 The Audit Office recommends a principles-based approach to making sensitive expenditure decisions. Although a principles-based approach requires careful judgement, it is also flexible and more enduring and practical to administer than a large number of rules.
- 7.2 Council is spending public money; consequently, all expenditure should be subject to a standard of probity and financial prudence expected of a local authority, and be able to withstand public scrutiny.
- 7.3 There are principles that underpin decision-making about sensitive expenditure. Expenditure decisions should:
- **have a justifiable business purpose** that is consistent with the public organisation's objectives. A justifiable business purpose means a reason that would make clear sense, supported by evidence of the need for the spending and evidence that a range of options have been considered.
 - **preserve impartiality.** Impartiality means decisions based on objective criteria, rather than based on any sort of bias, preference, or improper reason.
 - **be made with integrity.** Integrity is about 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 in keeping with agreed or accepted moral and ethical principles;
 - **be moderate and conservative** when viewed from the standpoint of the public and given the circumstances of the spending. It includes considering whether the justifiable business purpose could be achieved at a lower cost;
 - **be made transparently.** Transparency in this context means being open about the spending, and willing to explain any spending decisions or have them reviewed; and
 - **be made with proper authority.** This means that the person approving the spending has the appropriate financial delegation to do so, for the type and amount of spending and follows correct procedures.
- 7.4 These principles should be applied together. None should be applied alone, and no principle should be treated as more important than any other.

8. Deciding when sensitive expenditure is appropriate

- 8.1 Improper expenditure could harm the reputation of, and trust in, the Council, so in deciding what appropriate sensitive expenditure is, elected members and Council staff need to take account of both individual transactions and the total amount of sensitive expenditure.
- 8.2 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, Council could be criticised for extravagance and waste.

9. Responsibilities

- 9.1 Overall responsibility for this policy rests with the Mayor, Councillors and the Senior Leadership Team. This group must make it clear to staff what is and is not acceptable sensitive expenditure and model those behaviours to the highest standard.
- 9.2 It is the responsibility of all elected members and staff to ensure that they are familiar with and apply this policy to all sensitive expenditure they may incur.

10. Apply

- 10.1 In the absence of a specific rule for a given situation, all elected members and staff are expected to exercise good judgement by taking the principles in this policy into account in the context of the given situation.

- 10.2 All elected members and staff 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.

Part 2 – Controlling sensitive expenditure.

11. Controls

- 11.1 This section outlines WDC’s expectations of elected members and staff when spending council funds on anything that may be considered sensitive.
- 11.2 General control criteria applicable **to all types of sensitive expenditure** are specified in **Table 1** and must be met.
- 11.3 Further controls specific to the type of sensitive expenditure to be incurred are outlined in Section 13-18, which cover:‘
- Credit card purchases
 - Expenses when travelling
 - Entertainment and hospitality expenditure
 - Goods and Services
 - Staff support and welfare expenditure
 - Other types of expenditure, e.g. gifts or receiving hospitality.

12. General controls for all types of sensitive expenditure

- 12.1 If the general control criteria outlined in **Table 1** cannot be met, then reimbursement must be expressly authorised by the Chief Executive, who will carefully consider the principles outlined in Section 7.3 before approving reimbursement. Such exemptions are only to be issued in exceptional circumstances.
- 12.2 Expenditure incurred by, or on the direction of, the Mayor or other elected officials (not explicitly approved by Council), will be reviewed by the independent Chair of the Risk and Assurance Committee or its equivalent for compliance with this policy. If the Chair is not an independent, then the expenditure shall be reviewed by an independent member of the Risk and Assurance Committee or its equivalent. In the case of manager approval, the “one up” principle must be applied to the maximum extent possible. However, in the case of the Chief Executive, approval is required from the Mayor.
- 12.3 For the avoidance of doubt, approval must be given and recorded before the expenditure is incurred, wherever practical.

Table 1 – Control requirements for all sensitive expenditure.

Control Requirements for all Sensitive Expenditure			
BEFORE incurring expenditure			
Person seeking approval		Approver	
Has a justifiable business purpose? Ref 7.3		You are satisfied that the proposed expenditure meets all of the principles referenced in section 7.3 and that it complies with this policy in all respects.	
Is it moderate and conservative? Ref 7.3		Budgetary provision exist?	
Has the manager advised that there is a budgetary provision?		You have delegated authority for this level of expenditure.	
You will not personally benefit from this expenditure.		As an approver you will NOT personally benefit from the expenditure. <i>NOTE: If you will personally benefit, or be perceived to benefit, a more senior manager who does not benefit must approve the expenditure.</i>	

AFTER incurring expenditure		
Person seeking reimbursement		Approver
Claim submitted within 1 month.		Claim submitted within 1 month.
Expenditure claimed does not exceed the pre-approved amount. If exceeded, provide an explanation.		Expenditure claimed does not exceed the pre-approved amount? - If exceeded, an explanation should be provided. - If exceeded, check new amount does not exceed the budget.
The following is uploaded with the expenditure claim: - business purpose for the expenditure stated. - original GST receipt/invoice with required fields including seller's name, GST number (if applicable), date of invoice, total amount, and detailed line items with description of expenditure and amount of each item. - lists those people who benefited. <i>Note: credit card statements and EFTPOS receipts are not sufficient for reimbursement purposes.</i>		Claim accompanied by: - stated business purpose. - original GST receipt/invoice with date, time, amount, and description of expenditure. - lists those people who benefited. <i>Note: credit card statements and EFTPOS receipts are not sufficient for reimbursement purposes.</i>
Issued for one person only? <i>NOTE: If claims are related to more than one person, it should be made by the most senior person and list the other individuals to whom the expenditure relates.</i>		Ensure separate claims are issued for each person wherever possible. <i>NOTE: If claims related to more than one person, it should be made by the most senior person and list the other individuals to whom the expenditure relates.</i>

13. Council credit cards and purchasing cards

- 13.1 Bank credit cards and purchasing cards create the risk that expenditure, including sensitive expenditure, is incurred before it is approved. WDC therefore tightly manages the issue and use of credit cards.

Credit Cards Management

- 13.2 The issue of credit cards is authorised under the Delegations Manual.
- 13.3 The Chief Financial Officer responsible for the finance function may approve the issue of additional cards to staff where appropriate.
- 13.4 Before authorising the issuing of additional cards, the Chief Financial Officer responsible for the finance function must be satisfied that they are strictly necessary to cover either regular travel or for administrative efficiencies, e.g. payment of properly authorised purchases from overseas.
- 13.5 The Senior Management Accountant will be responsible for the acquisition of cards on the direction of the Chief Financial Officer responsible for the finance function.
- 13.6 The Chief Executive will decide whether existing cards are no longer required. On instruction issued by the Chief Executive, the Senior Management Accountant will be responsible for cancelling, securely destroying card/s and advising the issuing bank of its cancellation.

- 13.7 The credit cards are to be stored securely, and the card details, such as card number and expiry date, are restricted to the staff involved in their administration. Card details for cards in an individual's name should not be shared with others.
- 13.8 Should a card be lost, misplaced, or subject to fraud, the cardholder should notify the Finance team, who will cancel the card immediately and seek a replacement.

Credit Cards Purchasing

- 13.9 When making internet purchases, the cardholder, or staff with the appropriate delegated authority on behalf of the cardholder, will ensure that:
- Purchases are made only from established reputable companies known to the Council.
 - Internet sites are secure, and the vendor is reputable.
 - The procurement complies with the Council's procurement policy and procedure.
 - A copy of the online order form and invoice is printed to support payment.
- 13.10 For current credit cards, the credit card limits and transaction limits are set by the Chief Financial Officer responsible for the finance function.
- 13.11 Changes to the credit card limits will be approved by the Chief Financial Officer responsible for the finance function.
- 13.12 The use of Council credit cards for private expenditure or credit is prohibited.
- 13.13 Credit cards cannot be used to obtain cash advances.
- 13.14 Credit card payments must be authorised like other invoices and in accordance with the Delegations Manual. Therefore, prior to asking a credit card holder to make a transaction on behalf of a staff or elected member, the person requesting the expenditure must provide written approval from a one-up manager with appropriate delegated authority to the person making the credit card transaction with the exception of purchases made by, or on behalf of, the Mayor and the Chief Executive. A one-up manager can be at any level of the organisation, as long as they have the necessary delegated financial authority.¹
- The Chief Executive's credit card expenses will be subsequently reviewed and approved by the Mayor. The Mayor's credit card expenses will be subsequently reviewed and approved by the Chair of the Risk and Assurance Committee.
- 13.15 All credit card transactions must be supported by original documentation to explain and corroborate transactions. For all entertainment and travel transactions, the business reason and other parties (if any) must be recorded along with the purpose of the meeting.

Unauthorised credit card use

- 13.16 The use of credit cards shall comply in all respects with the policy requirements specified for specific areas of expenditure.
- 13.17 Unauthorised use of credit cards will be reported to the staff member's Manager for investigation and to the Finance Manager, who will consider whether cancelling the card is appropriate. If justifiable

¹ The written approval for credit card payments, along with the receipt, is to be loaded into the finance system, alongside each individual transaction.

reasons, consistent with the principles of this policy, cannot be provided, the matter may be reported and escalated and managed in accordance with **WDC's Fraud Policy**.

14. Expenses when travelling

Principles

- 14.1 WDC elected members and staff may need to incur travel and accommodation costs while travelling in New Zealand or overseas for work. Before incurring this expenditure, elected members and Council staff should consider technology-enabled solutions as opposed to travel where appropriate.
- 14.2 Expenditure must have a justifiable business purpose and be moderate and conservative. Expenditure for travel and accommodation should be economical and efficient, having regard to purpose, distance, time, urgency and personal health, security and safety considerations.

Travel Advances (cash)

- 14.3 Where WDC elected members or staff are required to travel overseas for work, it may be necessary for them to receive a cash advance in the local currency.
- 14.4 Should a travel advance be necessary, the travelling elected member or staff member will complete an application for the necessary amount of cash to be obtained, having regard to the circumstances of travel. Cash advance is to be approved in advance by the staff members' manager (Mayor/Chair of Risk & Assurance Committee for elected members) with the appropriate delegated financial authority. The travel advance will be paid to the staff member into their nominated bank account on the next available creditors' payment run.
- 14.5 Upon return from travel, the elected member or staff member must complete the advance return reconciliation, returning any unused cash, and provide receipts for expenditures incurred.

Air travel

- 14.6 All air travel requires one-up approval in advance from a manager with the appropriate delegated financial authority, with the exception of international travel, which must be approved by the Chief Executive.
- 14.7 Elected members' international travel must be approved by the Council before booking.
- 14.8 To the extent practicable, air travel is to be booked well ahead of the actual travel date, so the expenditure is the most cost-effective possible.
- 14.9 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 premium economy/business class² appropriate.
- 14.10 For international flights that exceed 5 hours, premium economy travel may be booked following approval by the Chief Executive for staff, or the Mayor for elected members. Before determining whether a premium economy/business class fare is appropriate, flying long distance in economy class and arriving earlier to allow rest-up should be considered if time allows.
- 14.11 For international flights that exceed 10 hours, business class travel (excluding Air New Zealand), may be booked following approval by the Chief Executive for staff or the Mayor for elected members.

² Air New Zealand Business Class is prohibited as this is their first-class service.

Before determining whether a business class fare is appropriate, flying long distance in economy class and arriving earlier to allow rest-up should be considered if time allows.

14.12 In all circumstances, business class travel on Air New Zealand or first-class travel for other airlines is prohibited.

14.13 Air travel is to be booked in accordance with the **WDC Travel Guidelines**.

14.14 Any person (staff or elected members) travelling internationally on Council business must provide a report to the Mayor or Chief Executive upon their return detailing the benefits of the trip.

Airline membership clubs

14.15 The Chief Executive will be entitled to a Koru Club or equivalent airline membership to reflect the need to travel on Council business. Council will pay for the membership.

14.16 The payment for airline fees for membership clubs is not considered remuneration.

14.17 Council payment for membership of airline travel clubs for other staff requires the express approval of the Chief Executive. Membership must be supported by a clear business purpose and reviewed annually.

Airline Loyalty rewards

14.18 Although WDC staff or elected members may claim air points from work-related travel, WDC will not seek staff to transfer accrued air points to WDC as the costs of managing this process will outweigh the benefits³.

Accommodation

14.19 Where accommodation is required for business purposes, one-up approval from a manager with the appropriate delegated authority will be provided in advance of booking.

14.20 Where accommodation is required for business purposes, accommodation will be booked in advance using **WDC's Travel Guidelines**.

14.21 To the extent practicable, 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/work location, the standard of the accommodation [which should be modest] and security issues. The use of "5-star" or "luxury" accommodation requires the express approval of the Chief Executive, prior to the booking being confirmed.

14.22 Wherever possible, use is to be made of the Council's preferred suppliers and negotiated corporate rates.

14.23 Supplementary costs, such as minibars, will not be reimbursed by Council.

³ WDC staff book travel using an online system which cannot add air point details at the time of booking, although staff may add their air point details after booking. Although it may be possible for staff to accrue some small benefit from claiming air points from work-related travel, the cost of monitoring and managing the transfer of air points from staff to WDC would outweigh the benefit to be received by WDC, particularly in light of the small number of staff who travel by air regularly.

- 14.25 All charges for business-related telephone calls, email and internet access made by an elected member or staff member while travelling on Council business will be reimbursed where documented evidence is provided, e.g. receipts.
- 14.26 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 on time are the responsibility of the elected member or staff member.
- 14.27 Reasonable expenses will be met for unexpected events, e.g. overnight expenses due to a cancelled plane flight.

Non-air transport

- 14.28 Staff are to use the most effective and efficient means of transport suitable for the requirements of the trip.
- 14.29 Wherever possible, staff and elected members are to use a Council vehicle.
- 14.30 The use of taxis is to be moderate, conservative and cost-effective relative to other transport options. Wherever practicable and cost-effective, shuttle, bus services or Uber are to be used in lieu of taxis.
- 14.31 Corporate taxi cards can be issued prior to travel via the support staff and allocated for individual use for a period of time. All use of taxi cards is to be transparent, with the purpose of each trip recorded on the account and expressly only for business purposes, even if used while travelling for business.
- 14.32 Rental cars are only to be used if it is impracticable or uneconomic to use a Council vehicle. Council requires that the most economical type and size of rental car be used, consistent with the requirements of the trip. Any fine [parking or traffic offences] incurred while using a rental vehicle is the responsibility of the driver.
- 14.33 Private use of a rental car is only permitted in exceptional circumstances and requires the express approval of a one-up manager with the appropriate delegated financial authority. All additional costs as a result of private use are the responsibility of the elected member or staff member.

Use of Private Vehicles

- 14.34 Staff are expected to always use a Council vehicle for Council business if one is available. Council will not pay for travel by private motor vehicle where travel by other means is more practical and cost-effective.
- 14.35 Without exception, pre-approval is required from a one-up manager in all instances where reimbursement by Council is claimed, and shall only be provided when a council vehicle is either not available or not practical. Approval to use a private vehicle is conditional upon the owner having appropriate insurance cover for the vehicle while it is being used on Council business. The Council accepts no liability for insurance or any fines [parking or traffic offences] incurred while using a private vehicle on Council business. These are strictly the responsibility of the driver.
- 14.36 All reimbursement claims for use of a private motor vehicle must be made via Council's system and at the approved IRD kilometre rates.
- 14.37 Refer to **WDC's Safe Driving Policy** to understand when private use of WDC-funded transport is allowable.
- 14.38 Any fines incurred while travelling will be at the cost of the person incurring the fine.

Meals while travelling

14.39 While on Council business, Council will meet the costs of meals (including drinks) up to the values outlined in **Table 2** below. Separate meal expenses will not be met where a meal has been provided as part of the meeting, conference, training, etc.

Table 2 – Maximum meal allowances while travelling.

Meal allowance for staff or Elected Member	Maximum per head (including beverages)
Breakfast	\$30*
Lunch	\$30*
Dinner	\$60*

* These values are maximum limits and WDC expects that even within these limits that Moderate and Conservative principles apply (refer to section 7).

14.40 Council will not pay for any beverages with a meal. Casual drinks before, during or after the evening meal are to be paid for by an elected member or staff member.

14.41 For out-of-town travel with no overnight stay involved, breakfasts and evening meals will only be provided or reimbursed if there is an early/late departure or return. (What constitutes an early/late departure or return will vary according to an individual's circumstances, but generally falls outside 7:00am – 7:00pm).

Tipping

14.42 Council will not reimburse elected members or staff for tipping while they are on business in New Zealand. Council will reimburse elected members and staff for moderate and conservative tipping during international travel only in places where tipping is local practice, and it is appropriate in the circumstances.

14.43 A daily tipping allowance is to be agreed with by a one-up Manager in advance of the travel. Any unused allowance for tipping is to be returned to Council upon the completion of travel. The percentage of gratuities allowed is outlined in **WDC's Travel Guidelines**.

Other travel considerations

14.44 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.

14.45 Private travel [extended travel] linked with official Council travel shall only be permitted by elected members and staff with the express prior approval of the Mayor or one-up Manager with delegated financial authority [as applicable]. This travel may be undertaken before, during or at the end of Council travel, provided there is no additional cost to Council and the private travel is only incidental to the business purpose of the travel.

14.46 As a general principle, travel costs of 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.

14.47 The cost of stopovers will only be reimbursed where they are pre-approved and have a clear business purpose.

15. Entertainment and hospitality expenditure

- 15.1 Section 15 outlines rules regarding Council-funded entertainment and hospitality. Rules and guidance regarding receiving entertainment and hospitality are described within clauses 18.22 to 18.28.
- 15.2 Entertainment and hospitality can cover a range of items from tea, coffee and biscuits to meals. Alcohol and Council-funded entry to sporting or cultural events is expressly excluded.
- 15.3 Council staff or elected members will not purchase or hire corporate boxes. Attendance at others' corporate boxes should only be accepted following Senior Leadership Team (SLT) Member or Chief Executive's approval to do so. In determining whether acceptance is appropriate, the SLT Member will consider the principles outlined in clause 7.3.

Principles

15.4 The principles of a justified business purpose, moderate and conservative expenditure should be applied.

15.5 There are the following business purposes for Council providing entertainment and hospitality:

- Building relationships.
 - Representing the organisation. E.g. attending and presenting at conferences with associated meals.
 - Reciprocating hospitality where there is a clear business purpose and is within normal bounds – acceptance of hospitality is expected to be consistent with the principles and guidance for the provision of hospitality. E.g. hosting international visitors.
 - Recognising significant business achievement. E.g. annual organisational-wide staff awards.
 - Building revenue. E.g. hosting organisers of large events, e.g. Ironman, Supercars.
 - Supporting the Council's internal organisational development may in some circumstances also be a legitimate business purpose for moderate expenditure.
- 15.6 All entertainment and hospitality expenditure (internal or external recipients) must be pre-approved wherever practical by a more senior manager with appropriate delegated financial authority, who will not be attending the event or receiving the hospitality. Where the Mayor is in attendance, pre-approval will be sought from both the Mayor and the Chair of the Risk and Assurance Committee, wherever practical. The approving person will ensure the request is appropriate and consistent with the contents and principles of this policy. When seeking pre-approval, the following information should be provided to the approving manager: date, venue, expected costs and recipients, and benefits derived and/or reasons for the event.

Entertainment and hospitality – internal attendees only

- 15.7 Expenditure should be conservative and moderate. This means Council will meet the costs of meals (excluding drinks) up to the values outlined in **Table 3**, which is consistent with clause 14.39.

Table 3 – Maximum meal allowances for staff-only events.

Meal allowance for staff or Elected Member	Maximum per head (including beverages)
Breakfast	\$30 [^]
Morning or afternoon tea	\$15 [^]
Lunch	\$30 [^]
Dinner	\$60 [^]

[^] These values are maximum limits. WDC expects that even within these limits, Moderate and Conservative principles apply (refer to section 7) and that internally catered events are expected to cost less than the limits described in **Table 3**.

15.8 Expenditure is to be pre-approved in accordance with clause 15.6 wherever practical.
Food & Catering

15.9 Council will provide catering for staff on a **moderate and conservative basis** to be monitored by the manager approving the expenditure.

Some examples of times it may be appropriate for staff catering to be provided include:

- A meeting exceeds 4 hours. E.g. where there is an all-day training event organised for staff, away from a location with easy access to food, or where the timing of the day doesn't allow for a break longer than 30 minutes.
- Where Elected Members are required in chambers for meetings/workshops in the morning and the afternoon.
- A team event, e.g. annual team building event.

Alcohol

15.10 Council will not pay for any alcohol expenditure.

Entertainment and hospitality – internal and external attendees

15.11 Infrequently Council may determine it is appropriate to provide manakitanga to our guests for one of the **business purposes** outlined in clause 15.5, and the expenditure must be **moderate and conservative**. Examples of when it may be appropriate for Council to provide hospitality or fund catering include: catering at publicly held community meetings or at marae; entertaining guests when bidding to host major events; hosting international guests, when a business meeting can only be practically held during meal times.

15.12 Expenditure is to be pre-approved in accordance with clause 15.6.
Food & Catering

15.13 Food and catering expenditure must be **moderate and conservative** and within the limits set by **Table 3** (refer to clause 15.7) unless otherwise approved by the Chief Executive.

16. Goods and services expenditure

Loyalty reward scheme benefits/prizes

- 16.1 Loyalty rewards accruing to staff as a result of carrying out their official duties are to be considered the property of Council and used for Council benefit wherever possible.
- 16.2 Staff making procurement decisions should not personally receive any loyalty rewards as a result of those decisions. Any rewards that are personally received should be recorded in the **WDC Gift Register**. In the event staff who have received rewards are involved in making procurement decisions relating to the company that issued those rewards, then the staff member should complete a Conflict of Interest form in accordance with **WDC's Procurement Policy**.
- 16.3 Where a reward/prize is obtained by chance and without inducement, it may be retained by the individual. Generally, prizes received from a free competition entry obtained while undertaking Council business may be retained by the individual but must be recorded in the **WDC Gift Register**.
- 16.4 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 recorded on the **WDC Gift Register**.
- 16.5 In situations where receiving a prize or loyalty reward could be perceived as inappropriate, even if Council rather than the individual would benefit from it, Council expects the prize or reward to be declined.

Private use of WDC assets

- 16.6 Any physical item WDC owns, leases, or borrows is considered an asset for the purpose of this guide. This includes photocopiers, mobile devices, computer equipment, laptops, office furniture, uniforms, stationery, cars, plants, topsoil etc.
- 16.7 Corporate vehicles (provided outside remuneration and employment contract arrangements) should not be used for private purposes. The driver, not the organisation, will pay any fines (parking or traffic offences) incurred while using a corporate vehicle unless the fines relate to an aspect of the condition of the vehicle outside the driver's control. Any misuse of corporate vehicles will be escalated to the relevant manager.
- 16.8 Use of WDC assets for staff use for their private business/commercial activities is prohibited.
- 16.9 Use of WDC assets for staff use for their private personal use is to be limited to the following circumstances:
- Limited reasonable personal use of WDC devices, e.g. laptops and phones, in accordance with **WDC Digital Communications Policy**.
 - Use of WDC computer monitors and cables when directed to work from home e.g. during a pandemic.

WDC use of private assets

- 16.10 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 regularly use an asset if it acquired it directly, for example private motor vehicles.

- 16.11 Pre-approval by the relevant SLT Member is required. In assessing the request, the SLT Member will pay particular attention to the principles of a justified business purpose and preserving impartiality and integrity.
- 16.12 Staff members must not approve or administer payments to themselves for the Council's use of their private assets. Payments must be authorised by one-up approval by a manager with delegated financial authority.

Private use of WDC suppliers

- 16.13 Council, in limited circumstances, enables staff to obtain goods or services from a supplier on the same or similar basis to Council, and staff are thus able to obtain the goods or services at a discounted price not otherwise available to them. This is treated as the private use of official procurement processes.
- 16.14 The selection of suppliers must be in Council's interest and not affected by the availability or possibility of purchasing privileges for staff.
- 16.15 Staff may make moderate use of any preferential access to goods or services through Council's suppliers under the following conditions:
- Staff involved in the selection of preferred suppliers complete a Conflict of Interest form in accordance with **WDC's Procurement Policy**.
 - All orders are to be used on a cash sale basis only, and the staff member must pay in full for the goods and services directly to the supplier at the time of supply.
 - Staff may not use Council purchasing privileges on behalf of any third party. This includes family members or friends.
- 16.16 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 confirmation of the cost or the receipt of the invoice from the supplier [whichever is the earlier].
- 16.17 Elected members 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.
- 16.18 WDC staff are authorised to obtain goods or services from a supplier on the same or similar basis to Council at discounted rates, where they receive discounts up to a cumulative amount of \$100 per annum per supplier.

Sale of surplus assets to staff

- 16.19 When a WDC asset becomes obsolete, worn out, or surplus to requirements, WDC may dispose of it.
- 16.20 When disposing of an asset, staff will do so in a manner that maximises return for WDC or is for charitable purposes. Assets are not to be disposed of at a discounted rate to staff if WDC can achieve better value through another method of disposal.
- 16.21 Assets are to be disposed of at a justifiable market rate. For significant assets, this may require a valuation or tender. Significant is defined as assets likely to be over \$1,000 in value.
- 16.22 Information Technology assets that are fully depreciated (have no book value) may be disposed of by donating to charitable organisations that specialize in supporting community organisations with IT equipment.
- 16.23 Staff disposing of the assets will not benefit from the disposal.

16.24 If the WDC is unable to sell or find an alternative use for its assets, these may be offered to staff rather than being taken to a landfill.

16.25 All disposals require the approval of the Chief Executive.

17. Staff support and wellbeing expenditure

17.1 Public organisations can provide for staff support and wellbeing in various ways, in a way that benefits both WDC and staff.

17.2 To support wellbeing, Council holds two organisation-wide social functions each year. Each event is to have a maximum budget of \$20 per head per invited employee or Elected Member, to be spent within the discretion of the Chief Executive.

Financing WDC social club activities

17.3 Council may make a prudent and reasonable monetary contribution to a social club's events where they support organisational development and staff wellbeing. This 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. Any social club contributions will be at the Chief Executive's discretion.

Sponsorship of staff

17.4 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).

17.5 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.

17.6 Sponsorship will be provided through a club rather than directly to the staff member if required.

17.7 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.

Clothing

17.8 Council will pay for health and safety-related clothing e.g. Personal Protective Equipment. Other clothing and uniform expenses will be in accordance with **WDC's Staff Clothing Policy**.

Care of dependants

17.9 Care of dependants is a personal and private expense of staff members. In exceptional circumstances, the Chief Executive may authorise the reimbursement of actual and reasonable costs. Examples of this might include when a staff member is unexpectedly required to perform additional duties at very short notice, or when a dependant unexpectedly requires additional care that the staff member cannot provide at that time due to the nature of their duties.

18. Donations, Koha and Gifts

Donations

- 18.1 A donation is a payment (in money, goods, or services) made voluntarily and without expecting reciprocation.
- 18.2 WDC requires donations to be:
- Lawful in all respects.
 - Disclosed in aggregate in the Council's annual report.
 - Appropriately documented in WDC's Document Management System.
 - Made to a recognised organisation by normal commercial means [not to an individual].
 - Not in cash.
 - Non-political.

Koha

- 18.3 Koha is a thought, a contribution, an expression of manaakitanga and aroha to the marae or kaupapa. In the context of the WDC, the giving of koha upholds tikanga Māori and is generally given by way of a financial contribution.

Koha is **not** a form of payment for goods or services, nor reimbursement for specific costs associated with hosting an event at a marae. Reimbursement of these costs should occur upon receipt of an invoice.

- 18.4 When giving koha on behalf of WDC ensure:

- The activity or event associated with koha has a justifiable business purpose.
- That koha is given transparently.

- 18.5 Koha as a financial contribution may be in the form of cash or direct credit, with direct credit being preferable. The Finance Team require 5 working days' notice to process a direct credit payment. If the koha is by direct credit, it is good practice to print a remittance slip to be presented in an envelope at the time of the event.

- 18.6 When applying for koha from the WDC Finance Team use the **WDC Koha Approval Form**.

- 18.7 The amount of koha given on behalf of Council should reflect the occasion and the prestige of Council in its relations with Tangata Whenua and approved by the relevant SLT Member.

The following is a guide to help determine the types of activity where koha may be given:

Marae visit – The koha from council will depend on the reason for the visit.

- If the marae visit is for a notable occasion, it is appropriate for council to provide a koha. This may range from \$200 – \$350.
- If the marae visit is for a kaupapa that is business as usual or runs over one or more visits and requires an initial pōwhiri to welcome staff, the initial marae visit koha may be around \$100 - \$150. Following the initial visit, subsequent visits will not usually require a koha, but costs associated with that kaupapa are reimbursed.
- If the marae visit is to wānanga council staff learning, it may be appropriate, in addition to the above koha from council; for individual council staff to contribute a small personal koha should they wish to do so.

Tangihanga – the koha will depend on the person being farewelled and their relationship with the WDC.

18.8 WDC does not usually give koha to an individual person. Should koha be given to an individual, it must be given when the Council (the payer) gets no benefit or advantage in return. If the Council gives koha in exchange for services or goods, the receiver is liable to pay [income tax](#) on the koha and WDC is obliged to deduct withholding tax prior to payment to the individual.

Gifts

18.10 Gifts usually take the form of a tangible object, but might also be in the form of, for example, free use of a corporate box at a sporting event, meals or hospitality or privileged access to goods or services.

18.11 The giving of gifts must be appropriate, transparent and reasonable.

18.12 All gifts, as defined in 18.10, given or received by staff or elected members exceeding \$100 should be recorded on the **WDC Gift Register**, with a record of the recipient, the person/organisation gifting, and the reason for the gift.

Giving Gifts

18.13 Gifts may be given in appropriate circumstances such as:

- Thank you for giving a speech or presentation.
- Farewells.
- As an expression of support or sympathy.
- To promote international relations when gift-giving is customary.
- Or other circumstances as approved by the Chief Executive.

18.14 Expenditure on farewells and retirements includes spending on functions, gifts and other items and should not be extravagant or inappropriate to the occasion and should be pre-approved by the SLT Member. For further explicit guidance on Council providing hospitality and entertainment, refer to section 15.

18.15 WDC may offer an expression of support or sympathy and cover the cost of flowers or a gift basket, up to the value, including courier charges, of \$125 in the following cases: on the occasion of: i) an employee's serious illness, hospitalisation, or accident; ii) a bereavement of an employee or employee's immediate family such as parent, child or sibling, iii) birth of an employee's baby; iv) the passing of an individual of significant civic standing or someone who has made a significant contribution to the Westland District. Gifts for other events (including engagements, weddings, birthdays, Easter and Christmas) will not be paid for by WDC.

18.16 A thank-you gift for a speech or presentation should not exceed \$100.

18.17 WDC acknowledges long service of staff through the giving of greetings and gift cards. When staff have been employed by WDC for 10 years or longer, the following applies:

Long Service Recognition

10 Years	WDC logoed recognition item gift to the value of \$100, Council Card and morning tea.
15 Years	WDC logoed recognition item gift to the value of \$150, Council Card and morning tea.

20 Years and every 5 years thereafter	WDC logoed recognition item gift to the value of \$200, Council Card and morning tea.
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18.18 When staff with less than 5 years' service leave council's employment, the relevant manager may arrange a staff collection at their discretion.

18.19 When staff leave WDC's employment, the following applies:

Years of Service	Leaving Function and Present
0-5 years	Morning tea and Council Card
5+ years	Morning tea, Council Card and gift to the value of \$20 per year of service.

18.20 Purchase gifts in accordance with the thresholds outlined in 18.17 and 18.19. These purchases should be pre-approved by a one-up manager. Gifts exceeding these thresholds, or outside of the above criteria, require the approval of the relevant SLT Member.

18.21 Gifts may be given to promote international relations when gift-giving is customary, or when the Mayor has assessed that the specific purpose or occasion warrants gift-giving. The value of the proposed gift must not be inappropriate or excessive to the occasion or reason for it being given.

Receiving Gifts

18.22 The receiving of a gift is not strictly sensitive expenditure; however, it is a sensitive issue.

18.23 Gifts may be accepted by WDC, its staff or elected members except when acceptance could be perceived as a means of influencing a council decision-making process. Gifts may only be accepted infrequently and if they are inexpensive and openly distributed by suppliers and clients. 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.

18.24 From time to time elected members or staff may be invited to social events so that they can build appropriate business relationships. The decision as to whether to accept the invitation requires consideration of whether attendance would:

- Benefit a business relationship of Westland District Council;
- Be consistent with the guiding principles of this policy set out in part one; or
- Could be perceived as a means of influencing a Council decision-making process.

Members/staff must be aware of the line between appropriate relationship building and compromise, and should consult with the Mayor or relevant SLT Member cases of doubt as to whether to accept an invitation to an event.

18.25 Before accepting a gift or accepting an invitation, staff and elected members should consider whether it is appropriate to accept the gift in light of 18.22 and 18.24. Where it is necessary, in the circumstances, to decline a gift, the following steps should be taken in order to preserve the relevant working relationships of Westland District Council and the person or organisation involved:

- Thank the person or organisation for the gesture of the gift and acknowledge Westland District Council's appreciation; and
- Explain that due to Westland District Council's policy, the gift cannot be accepted.

18.26 If, upon review of the Gift Register, it is identified that staff or an elected member has received gifts that may be perceived as intended to influence Council, the matter will be escalated to the relevant SLT Member for review and, if necessary, investigation.

18.27 In no circumstances should elected members or staff accept cash or solicit a gift by virtue of their position. Refer also to the Code of Conduct for Elected Members, and Staff.

18.28 The acceptance and retention of any gift with an estimated monetary value exceeding \$100 by Council staff must have the express approval of the relevant SLT Member and be recorded in the **WDC Gift Register**.

Pōhiri and Mihi Whakatau

18.29 A departing staff member may be offered a pōhiri/pōwhiri or whakatau, by the organisation they are joining. A pōhiri/pōwhiri is a formal Māori welcoming ceremony that usually takes place on a marae. In more recent times, pōhiri/pōwhiri have also been held in other locations e.g. a workplace when welcoming a new kaimahi (employee) to their workplace.

18.30 A whakatau is similar to a pōhiri/pōwhiri, though slightly less formal, and can be held at any location, including the marae, workplace, public spaces, etc.

18.31 It is customary for WDC colleagues to travel to the receiving organisation to participate in the pōhiri/pōwhiri or whakatau and formally 'hand over' the departing staff member. This can often involve Council expense in terms of time, travel, and accommodation as well as a koha (where required) as part of the pōhiri/pōwhiri or whakatau process.

18.32 Under this Policy, the manager, colleagues and direct reports (if any) of the departing staff member are authorised to attend mihi whakatau, but any associated expenditure should be in keeping with the remainder of this policy.

Part 3 – Training, monitoring & reporting, & review

19. Training of this Policy

- 19.1 It is the responsibility of each manager to ensure new staff members are explicitly made aware of this policy, confirm that new staff have read the policy, and manage staff compliance with this policy.

20. Monitoring and reporting

- 20.1 Council will monitor compliance to assure itself that this policy is being appropriately adhered to.
- 20.2 Internal compliance reviews will be undertaken by someone independent of those responsible for implementing the controls.
- 20.3 Reviews of sensitive expenditure will be undertaken as detailed in **Table 4** below, and the findings will be reported at least twice yearly to WDC's Risk and Assurance Committee and monthly to the Senior Leadership Team.

Table 4 – Monitoring and assurance activities.

Type of expenditure	Monitoring and reporting
Credit card use	Credit card expenditure is considered at high risk for misuse. Credit card transactions will be reviewed and reported monthly to the General Manager responsible for the finance function. The review will: I) Seek to confirm that no private expenditure has been placed on credit cards (clause 13.12). II) Seek to confirm that there have been no inappropriate cash withdrawals (clause 13.13). III) Seek to confirm credit card transactions have been authorised by a more senior person with the correct delegated financial authority as per (clause 13.14).

Type of expenditure	Monitoring and reporting
	IV) Seek to confirm credit card transactions have been supported by original documentation (invoices, receipts) and that the business reason and attending parties are recorded (clause 13.15).
Travel expenditure	Travel expenditure will be reviewed and reported monthly to the SLT Member responsible for the finance function. The review will: i) Check that any cash advances required for international travel have been appropriately authorised and reconciled (clauses 14.4 and 14.5). ii) Check that air travel required has been booked for the appropriate class of travel, appropriately authorised, and reconciled (clauses 14.6 - 14.12). iii) Check that all associated accommodation costs have been appropriately approved (clauses 14.19 to 14.27). iv) Spot check reimbursement mileage claims for use of private vehicle to confirm that no Council vehicle was available or suitable and appropriate approvals (clause 14.29,14.34 - 14.38). v) Check that amounts loaded onto the taxi card have received manager's preapproval prior to issue by Business Support/Administration staff (clause 14.31). vi) Confirm the business purpose of taxi trips have been adequately recorded by undertaking spot checks (clause 14.31). vii) Check the hire of rental cars has been appropriate (clause 14.32 and 14.33). viii) Check that claims for reimbursement of meals while travelling are appropriate (clauses 14.39 to 14.40). ix) Check that 'other travel consideration' e.g. use of personal phones while travelling, guidance has been appropriately followed (clause 14.44 to 14.47).
Entertainment and hospitality	Entertainment and hospitality expenditure will be reviewed and reported monthly to the SLT Member responsible for the finance function. The review will:

Type of expenditure	Monitoring and reporting
	i) Confirm that pre-approval was attained in accordance with clause 15.6 and that meal and beverage claims do not exceed the amounts specified in clause 15.7 and 15.10. ii) A random sample of specific individuals will be taken to test whether the frequency of hospitality and entertainment claims does not exceed the frequency specified in clause 15.9.
Loyalty rewards and prizes.	The receipt of loyalty rewards and prizes will be reviewed and reported monthly to the SLT Member responsible for the finance function. The review will: i) The Procurement Manager will review WDC's gift register to confirm there are no recorded conflicts with current or upcoming procurements (clause 16.2).
Private use of WDC assets	The private use of WDC assets will be managed on a by-exception basis, i.e. if staff are observed inappropriately using council assets, this will be escalated to their manager (clauses 16.6-16.9).
WDC use of private assets	WDC use of private assets will be reviewed and reported monthly to the SLT Member responsible for the finance function. The review will: i) Take a random sample of mobile phone reimbursement claims to confirm the amount claimed is consistent with the business use and have been appropriately approved.
Private use of WDC suppliers	Staff may sometimes obtain goods or services from a supplier on the same or similar basis to Council, and staff are thus able to obtain the goods or services at a discounted price not otherwise available to them. E.g. Torpedo 7 discounts. Such purchases are made by the staff member at point of sale and cannot practically be monitored. However, staff are required to declare conflicts of interest through WDC's Procurement Policy. No monitoring is proposed under the Sensitive Expenditure and Gifts Policy.
Sale of surplus assets to staff	Appropriate disposal of WDC assets will be reviewed and reported monthly to the SLT Member responsible for the finance function. The review will:

Type of expenditure	Monitoring and reporting
	i) Randomly review recently disposed assets to confirm accordance with clauses 16.20-16.24.
Other expenditure	Monitoring of 'other expenditure' will be reviewed and reported monthly to the SLT Member responsible for the finance function. The review will: i) Randomly sample donations to confirm adherence to clause 18.2.
Koha	As koha is often made as a cash contribution, it is considered high risk. The giving of koha will be reviewed and reported monthly to the SLT Member responsible for the finance function. The review will: i) Confirm the quantity of koha given is in accordance with clause 18.7.
Gift register	Staff and elected members' receipt of gifts will be reviewed and reported monthly to the SLT Member responsible for the finance function. The review will: i) Ensure Third tier managers will be emailed to ask if they are aware of any gifts or event invitations that they or their staff have received over the previous month. The responses will be compared against entries in the gift register. ii) Review the previous twelve months' entries in the WDC gift register to identify any potential emerging areas of concern and ensure the policy outlined in clauses 18.23 and 18.24.

21. Fraudulent activity

21.1 In the event that an elected member or staff have acted inconsistently with the principles or procedures within this policy, the matter may be escalated and managed in accordance with **WDC's Fraud Policy**.

22. Other relevant policies and guidelines:

- [Asset Disposal Policy](#)
- Delegations Manual
- Code of Conduct (Elected Members and Staff)
- Conflict of Interest Guideline (staff)
- Fraud Policy
- Protected Disclosures Policy
- Safe Driving Policy

NEED HELP?

If you need help, please reach out to the Quality Assurance Manager.

We want you to be successful in reaching your goals, and we will do whatever we can to help you understand how to better manage risks to these.

Report to Council



DATE: 1 October 2026
TO: Mayor and Councillors
FROM: Chief Financial Officer

WORKPLACE POLICY - ELECTED MEMBERS' ALLOWANCES POLICY

1. Summary

This report seeks Council's adoption of the revised Elected Members' Allowances Policy. The issue arises due to the requirements of the [Local Government Elected Members \(2026/27\) Determination 2026](#) that allows for expenses incurred to be reimbursed to Elected Members.

The Elected Members' Allowances Policy (**Appendix 1**) has been updated in accordance with the latest Determination released by the Remuneration Authority in Augst 2026.

Summary of changes:

			2025/2026	2026/2027
Mileage	Petrol Vehicle	< 14,000km	\$1.17c/km	\$1.20c/km
		> 14,000km	\$0.37c/km	\$0.37c/km
	Diesel Vehicle	< 14,000km	\$1.26c/km	\$1.30c/km
		> 14,000km	\$0.35c/km	\$0.38c/km
	Hybrid Vehicle	< 14,000km	\$0.86c/km	\$0.90c/km
		> 14,000km	\$0.21c/km	\$0.24c/km
	Electric Vehicle	< 14,000km	\$1.08c/km	\$1.22c/km
		> 14,000km	\$0.19c/km	\$0.23c/km

2. Background

The report has been presented to Council because elected members may be reimbursed for approved allowances incurred while undertaking Council business using their own equipment, services, or private vehicle.

The Local Government Elected Members Determination produced each financial year allows for certain allowances to be paid to elected members for the determination term.

Allowances are entirely at the discretion of individual councils within the limits set by the Remuneration Authority. Allowance limits are reviewed annually by the Remuneration Authority.

The determination provides that a local authority "may pay" specified allowances to elected members but does not require a Council to do so. Any allowances paid must be within the limits prescribed by the Remuneration Authority.

Generally, an allowance is paid; however, if agreed, then the Council can pay actual costs for items such as mobile and internet services and phone calls. The Remuneration Authority mandates that there must be clear proof of use which proves Council business and personal use.

The latest determination comes into force on 1 July 2026 and expires at the close of 30 June 2027. The maximum values that are allowed under the determination period are attached as **Appendix 2**.

Without current, accessible, and consistently applied policies, staff and decision-makers may be uncertain about expectations, and standards may be applied unevenly. This can increase the risk of inappropriate expenditure.

3. Options

The Council has two practical options available:

Option 1: Adopt the Elected Members Allowances Policy.

Option 2: Do not adopt the Elected Members Allowances Policy.

4. Assessment of Options

The following assessment considers the relative benefits, constraints, financial implications, and significance and engagement considerations for each option.

Option 1 is the preferred option, as the changes are based on the Remuneration Authority Determination. For elected members to be reimbursed, any allowable expenses and allowances, in terms of good practice, must have an adopted policy.

Option 2 is not recommended. If Council does not adopt the policy, there would be no approved framework for the payment and administration of elected member allowances, and consequently such allowances should not be paid.

Financial Implications

Allowances payable to elected members are budgeted and funded through general rates.

Significance and Engagement Assessment

This matter is considered to be of low to moderate significance under Council's Significance and Engagement Policy.

While the proposal relates to an internal governance framework, it does not materially alter levels of service or community outcomes, no specific community engagement is required.

5. Risk Assessment

Risk	Likelihood	Impact	Mitigation
Policies are misunderstood or applied inconsistently.	Medium	Medium	Provide manager guidance, employee communication, and practical implementation tools.
Process Risk	Medium	High	Require clear approval, documentation, transparency, and periodic review of expenditure decisions.
Reputational Risk	Medium	High	Ensure clear and robust approval and authorisation processes.
Financial Risk	Medium	High	Ensure clear and robust approval and authorisation processes.

6. Preferred Option and Reasons

The preferred option is **Option 1: Adopt the Elected Members' Allowances Policy**. Adoption of the policy will give effect to the relevant provisions of the Remuneration Authority Determination by establishing a clear framework for the reimbursement of elected member allowances within the prescribed limits. Council's approach to expenditure aligns with current good practice guidance, provides a single source of policy direction, and promotes consistent, transparent, and accountable decision-making.

7. Recommendations

7.1. That the report be received.

7.2. That Council adopts the amended Elected Members' Allowances Policy.

Stephen Lewis
Chief Financial Officer

Appendix 1: Elected Members' Allowance Policy

Appendix 2: Local Government Elected Members (2026/27) Determination 2026



Elected Members' Allowances Policy

Version: 5

Date: 24 September 2026

DOCUMENT CONTROL

VERSION	DATE	COMMENTS
4	24 September 2026	

DOCUMENT APPROVALS

	DATE	POSITION
REVIEWER	15 September 2026	Chief Financial Officer
APPROVER	18 September 2026	Chief Executive

DOCUMENT CUSTODIAN AND REVIEW DATE

	POSITION	REVIEW PERIOD	NEXT REVIEW DATE
CUSTODIAN	Quality Assurance Manager	Yearly or sooner if required by legislative, regulatory, or organisational changes	September 2027

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1. Policy Content

This policy establishes the requirements for Westland District Council Elected Members regarding the claiming of allowances and expenses and the resources available to them during their term of office.

2. Policy Objectives

The purpose of this policy is to:

- provide a clear framework for the payment and reimbursement of elected members' allowances and expenses;
- ensure compliance with the applicable Remuneration Authority Determination;
- promote transparency, accountability, and consistency in the use of public funds;
- support elected members in carrying out their governance responsibilities; and
- minimise financial, compliance, and reputational risks associated with the reimbursement of elected member expenses.

3. Definitions

- **“Actual”** means as evidenced by the original receipt attached to the claim form.
- **“Council Business”** includes but is not limited to, formal Council meetings, committee meetings, workshops, hearings, training courses and other meetings where attendance is required by a Council appointment. It does not include events where the primary focus is on social activity or private meetings with community or groups.
- **“Reasonable”** means that it is within the amount specified by this policy or the Remuneration Authority or as deemed reasonable by the Mayor and Chief Executive.
- **“Remuneration Authority”** is the independent body established by the Remuneration Authority Act 1977 whose responsibilities under the Local Government Act 2002, determine remuneration, expenses and allowance rules for local authority members.

4. Policy Statement

4.1 Equipment

At the commencement of each 3-year term, all elected members will be provided with approved standard IT equipment such as a laptop or tablet. The Mayor may be provided with a mobile phone. Information Technology support is provided to elected members.

All equipment is to be returned at the end of each 3-year term.

Any equipment provided must be used in accordance with the Council's ICT Acceptable Use Policy.

4.2 ICT allowances

Member uses local authority's ICT

- (1) If a local authority supplies ICT to a member for use on local authority business and allows for its personal use, the local authority may decide what portion, if any, of the local authority's costs reasonably attributable to such personal use must be paid by the member.

Member uses own equipment and consumables

- (2) If a local authority determines that a member requires particular ICT equipment to perform their functions and requests that the member use their own equipment for those purposes, the local authority may pay an allowance.
- (3) The matters for which the local authority may pay an allowance, and the amounts that the local authority may pay for the determination term, are as follows:
 - (a) for the use of a personal computer, tablet, or laptop, including any related docking station, \$400:
 - (b) for the use of a multi-functional or other printer, \$50:
 - (c) for the use of a mobile phone, \$200:
 - (d) for the use of ICT consumables, up to \$200.

Member uses own services

- (4) If a local authority requests a member to use the member's own internet service for the purpose of the member's work on local authority business, the member is entitled to an allowance for that use of up to \$800 for the determination term.
- (5) If a local authority requests a member to use the member's own mobile phone service for the purpose of the member's work on local authority business, the member is entitled, at the member's option, to—
 - (a) an allowance for that use of up to \$500 for the determination term; or
 - (b) reimbursement of actual costs of phone calls made on local authority business on production of the relevant phone records and receipts.

Pro-rating

If a member is not a member for the whole of the determination term, any allowance will be pro-rated using the formula determined by the Remuneration Authority determination.

4.3 Childcare allowance

- (1) A local authority may pay a childcare allowance to an eligible member as a contribution towards expenses incurred by the member for childcare provided while the member is engaged on local authority business.
- (2) A member is eligible to be paid a childcare allowance for childcare provided for a child only if—
 - (a) the member is a parent or guardian of the child or is a person who usually has responsibility for the day-to-day care of the child (other than on a temporary basis); and
 - (b) the child is under 14 years of age; and

- (c) the childcare is provided by a person who—
 - (i) is not a parent of the child or a spouse, civil union partner, or de facto partner of the member; and
 - (ii) does not ordinarily reside with the member; and
 - (d) the member provides evidence satisfactory to the local authority of the amount paid for childcare.
- (3) A local authority must not pay childcare allowances to a member that total more than \$7,500 per child during the determination term.

4.4 Home security system allowance

- (1) Based on a security threat and risk assessment authorised by the local authority, a local authority may reimburse the expenses of having a security system installed and monitored at a member's primary place of residence up to a maximum of—
 - (a) \$4,500 for purchasing and installing the system; and
 - (b) \$1,000 in any year for monitoring, call-outs, and repairs.
- (2) A member may also be reimbursed for additional expenses for the provision of supplementary security measures at their primary place of residence if—
 - (a) the security threat and risk assessment recommends that those supplementary security measures be provided to the member; and
 - (b) the Remuneration Authority, on application from the local authority, approves reimbursement of the additional expenses arising from the provision of those supplementary security measures.

4.5 Training and conference attendance

Any training or conference attendance paid for by the Council must:

- be relevant to Council business or governance, as determined by the Chief Executive; and
- bookings should be made by Council staff with the Council's preferred agents and at the most economic cost (where possible) at the time of booking unless all costs are being met privately or by an outside party.

If elected members wish to attend professional development training or conferences of their own choice, they must make a written request to the Chief Executive.

Where the Council has formally appointed elected members to external organisations or approved elected members attendance at training or a conference, the Council will pay or reimburse elected members for appropriate and reasonable costs if not booked through Council booking staff.

All requests are required to be approved by the Chief Executive and Mayor (Deputy Mayor) and ratified by Council. All overseas conferences or training must be approved by full Council.

Refer to the Sensitive Expenditure and Gifts Policy for details on accommodation, rental vehicles, taxis and air travel.

4.6 Vehicle-kilometre allowance

- (1) A local authority may pay to a member a vehicle-kilometre allowance to reimburse that member for costs incurred in relation to eligible travel.
- (2) A member's travel is eligible for the allowance if—
 - (a) it occurs at a time when the member is not provided with a motor vehicle by the local authority; and
 - (b) the member is travelling—
 - (i) in a private vehicle; and
 - (ii) on local authority business; and
 - (iii) by the most direct route that is reasonable in the circumstances.
- (3) The allowance payable to a member for eligible travel is,—
 - (a) for a petrol vehicle,—
 - (i) \$1.20 per kilometre for the first 14,000 kilometres of eligible travel in the determination term; and
 - (ii) 37 cents per kilometre after the first 14,000 kilometres of eligible travel in the determination term:
 - (b) for a diesel vehicle,—
 - (i) \$1.30 per kilometre for the first 14,000 kilometres of eligible travel in the determination term; and
 - (ii) 38 cents per kilometre after the first 14,000 kilometres of eligible travel in the determination term:
 - (c) for a petrol hybrid vehicle,—
 - (i) 90 cents per kilometre for the first 14,000 kilometres of eligible travel in the determination term; and
 - (ii) 24 cents per kilometre after the first 14,000 kilometres of eligible travel in the determination term:
 - (d) for an electric vehicle,—
 - (i) \$1.22 per kilometre for the first 14,000 kilometres of eligible travel in the determination term; and
 - (ii) 23 cents per kilometre after the first 14,000 kilometres of eligible travel in the determination term.
- (4) However, if a member of a local authority travels from a place where the member permanently or temporarily resides that is outside the local authority area to the local authority area on local authority business, the member is only eligible for a vehicle-kilometre allowance for eligible travel after the member crosses the boundary of the local authority area.

- (5) Subclause (4) does not apply to the payment of a vehicle-kilometre allowance by a local authority to a member who permanently or temporarily resides outside the local authority area if—
 - (a) the member's primary place of residence was outside the local authority area at the time of the local election, or an exceptional circumstance beyond the member's control requires them to move outside the local authority area; and
 - (b) the Remuneration Authority determines, on an application from the member and having considered the recommendation of the mayor or regional council chairperson, that subclause (4) does not apply.

4.7 Motor vehicle for the Mayor

The Mayor will not be provided with a vehicle unless otherwise approved by Council. If a vehicle is provided for full private use, the relevant deduction as per the Local Government Members' Determination calculation will be made from the Mayor's remuneration. The Mayor may not claim a vehicle-kilometre allowance if a vehicle is provided.

4.8 Time Allowance Travel

- (1) A local authority may pay a member (other than a mayor) an allowance for eligible travel time.
- (2) A member's travel time is eligible for the allowance if it is time spent travelling within New Zealand—
 - (a) on local authority business; and
 - (b) by the quickest form of transport that is reasonable in the circumstances; and
 - (c) by the most direct route that is reasonable in the circumstances.
- (3) The travel-time allowance is \$41.30 for each hour (pro-rated in the case of a part of an hour) of eligible travel time after the first hour of eligible travel time travelled in a day.
- (4) However, if a member of a local authority permanently or temporarily resides outside the local authority area and travels to the local authority area on local authority business, the member is only eligible for a travel-time allowance for eligible travel time—
 - (a) after the member crosses the boundary of the local authority area; and
 - (b) after the first hour of eligible travel time within the local authority area.
- (5) Subclause (4) does not apply to the payment of a travel-time allowance by a local authority to a member who permanently or temporarily resides outside the local authority area if—
 - (a) the member's primary place of residence was outside the local authority area at the time of the local election, or an exceptional circumstance beyond the member's control requires them to move outside the local authority area; and
 - (b) the Remuneration Authority determines, on an application from the member and having considered the recommendation of the mayor or regional council chairperson, that subclause (4) does not apply.
- (6) The maximum total amount of travel-time allowance that a member may be paid for eligible travel in a 24-hour period is 8 hours.

4.9 Other items of possible private benefit

The following matters that are for private benefit will not be paid for or reimbursed unless otherwise stated:

Medical Insurance

Elected members are not permitted to obtain medical insurance through any Westland District Council scheme the authority may put in place.

Staff Discounts

Flu vaccination and eye tests will be at the cost of the elected member and will not be reimbursed by WDC. No other staff discounts offered from time to time will be permitted.

Life, Accident and Income Replacement Insurance

Council will not take out any insurance policy on behalf of elected members where the payment of a claim is made to the elected representative or his or her estate.

Airpoints

Refer to the Sensitive Expenditure and Gifts Policy,

4.10 Gifts, Corporate Hospitality and Entertainment

Refer to the Sensitive Expenditure and Gifts Policy,

5. Reporting

The expenses and allowances payable, and supplies, consumables or services administered under this Policy are provided:

- All claims for reimbursement of expenses must be submitted on the councillor expense claim form to Finance. Claims must be signed by the elected member, and all expenses claimed must be supported by a tax invoice.
- All expenses must be approved by the Mayor, Deputy Mayor or Chair Risk and Assurance Committee.
- A summary of elected members' expense claims and reimbursements paid under this Policy will be published on the Council's website on a monthly basis.

6. Questions

Any questions regarding this policy should be directed to the Office of the Chief Executive.

7. Relevant Documents and Legislation

The following Legislation relates to this policy:

Note: Any legislation referred to should be interpreted as meaning the Act and its amendments

- [Local Government Act 2002](#)
- [Local Government Elected Members \(2026/27\) Determination 2026](#)
- [Office of the Auditor-General Guidelines](#)

This Policy is implemented in conjunction with the following documents:

- [Code of Conduct for Elected Members](#)
- Sensitive Expenditure and Gifts Policy

8. Policy owned by

This Policy is owned by the Chief Executive.

**Local Government Members
(2026/27) Determination 2026**

Table of Allowances for the Determination period

Mileage:	Rate	
Petrol Vehicle	\$1.20c/km	14,000 km
Petrol Vehicle	\$0.37c/km	> 14,000 km
Diesel Vehicle	\$1.30c/km	14,000 km
Diesel Vehicle	\$0.38c/km	> 14,000 km
Petrol Hybrid Vehicle	\$0.90c/km	14,000 km
Petrol Hybrid Vehicle	\$0.24c/km	> 14,000 km
Electric vehicle	\$1.22c/km	14,000 km
Electric vehicle	\$0.23c/km	> 14,000 km
Travel time:		
Eligible travel	\$41.30	> 1 hour each day
ICT allowances*:		
Personal Computer, Tablet or Laptop	\$400.00	Annual
Printer/ multi-functional device	\$50.00	Annual
Mobile phone	\$200.00	Annual
ICT consumables	up to \$200.00	Annual
Internet service:	up to \$800.00	Annual
Mobile telephone service provider	up to \$500.00	Annual
<i>or actual on production of receipts and telephone records</i>		
Home Security System Allowance	\$4,500.00	For purchasing and installing the system; and
	\$1,000.00	In any year for monitoring, call-outs, and repairs.

Table of Allowances for the Determination period

Mileage:	Rate	
	up to	Annual
Childcare Allowance	\$7,500.00	

*Pro-rating calculation

$(a \div b) \times c$

* a = number of days member held office

*b = number of days in determination term

*c = relevant amount specified in determination

Mayoral vehicle (Council approval)

Maximum vehicle price - Petrol/Diesel	\$60,000.00
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Maximum vehicle price - electric/hybrid	\$70,500.00
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Restricted private use	No deduction
Partial private use*	$v \times 41\% \times 10\%$

Full private use*	$v \times 41\% \times 20\%$
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* v = purchase price of vehicle

**Version
as at 27 August 2026**



**Local Government Elected Members (2026/27)
Determination 2026
(SL 2026/196)**

This determination is made by the Remuneration Authority under the Remuneration Authority Act 1977 and clauses 6 and 7A of Schedule 7 of the Local Government Act 2002, after having regard to the matters specified in clause 7 of that schedule.

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Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

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Determination

1 Title

This determination is the Local Government Elected Members (2026/27) Determination 2026.

2 Commencement

This determination comes into force on 1 July 2026.

3 Expiry

This determination expires at the close of 30 June 2027.

Interpretation

4 Interpretation

In this determination, unless the context otherwise requires,—

board means—

- (a) a community board of a territorial authority other than the Auckland Council; or
- (b) a local board of the Auckland Council

determination term means the period from the coming into force of this determination to its expiry

hearing has the meaning given to it by clause 5

hearing time has the meaning given to it by clause 6

GST means goods and services tax payable under the Goods and Services Tax Act 1985

local authority means a regional council or a territorial authority

member means, in relation to a local authority or a board, a person who is declared to be elected to that local authority or board under the Local Electoral Act 2001 or who, as the result of further election or appointment under that Act or the Local Government Act 2002, is an office holder in relation to the local authority or board (for example, a chairperson)

on local authority business includes on the business of any board of the local authority

regional council means a regional council named in Part 1 of Schedule 2 of the Local Government Act 2002

RMA means the Resource Management Act 1991

territorial authority means a territorial authority named in Part 2 of Schedule 2 of the Local Government Act 2002.

5 Meaning of hearing

In this determination, **hearing** means—

- (a) a hearing arising from a resource consent application made under section 88 of the RMA; or
- (b) a meeting for determining a resource consent application without a formal hearing; or
- (c) a hearing arising from a notice of requirement (including one initiated by the local authority); or
- (d) a pre-hearing meeting held under section 99 of the RMA in relation to a hearing referred to in paragraph (a) or (c); or
- (e) a hearing as part of the process of the preparation, change, variation, or review of a district or regional plan or regional policy statement; or
- (f) a mediation hearing in the Environment Court as part of an appeal from a decision of a local authority; or
- (g) a hearing on an objection against a charge fixed by a local authority under section 36 of the RMA.

6 Meaning of hearing time

In this determination, **hearing time** means the time spent on any of the following:

- (a) conducting a hearing;
- (b) formal deliberations to decide the outcome of a hearing;
- (c) participating in an official group site inspection related to a hearing;
- (d) determining a resource consent application where a formal hearing does not take place;
- (e) preparing for a hearing and participating in any inspection of a site for the purposes of a hearing (other than an official group site inspection under paragraph (c));
- (f) writing a decision arising from a hearing or communicating for the purpose of the written decision.

*Entitlement to remuneration, allowances, and hearing fees***7 Remuneration, allowances, and hearing fees payable***Remuneration*

- (1) A member of a local authority or a board of that local authority is entitled to the applicable remuneration set out in the Schedule (adjusted under clause 9, if applicable).
- (2) If a member of a territorial authority is also elected or appointed to a board, the member is entitled only to the remuneration that is payable to the member as a member of the territorial authority.
- (3) A member of a local authority or a board—
 - (a) is not entitled to receive remuneration for more than 1 office at any one time; and
 - (b) who holds 2 or more offices is entitled to be paid the remuneration payable for the office with the highest remuneration.

Allowances and hearing fees

- (4) A member of a local authority or a board may also be entitled to—
 - (a) the applicable allowances payable in accordance with clauses 10 to 15:
 - (b) the applicable hearing fees payable under clause 16.

8 Acting mayor or chairperson

- (1) This clause applies to a member who acts as a mayor or chairperson during a period when, because of a vacancy or temporary absence, the local authority is not paying the remuneration or allowances that it would usually pay to the mayor or chairperson.
- (2) While the member is acting as mayor or chairperson, the local authority must pay the member the remuneration and allowances usually payable to the mayor or chairperson, instead of the member's usual remuneration, allowances, and hearing fees.

9 Motor vehicles for mayors and regional council chairpersons

- (1) A local authority may provide to the mayor or regional council chairperson of the local authority—
 - (a) a motor vehicle (which may be provided for restricted private use, partial private use, or full private use); or
 - (b) a vehicle-kilometre allowance under clause 10.
- (2) If a local authority provides a motor vehicle to a mayor or regional council chairperson during the determination term, the maximum purchase price that the local authority may pay for the motor vehicle is,—
 - (a) in the case of a petrol or diesel vehicle, \$60,000; and

- (b) in the case of an electric or a petrol hybrid vehicle, \$70,500.
- (3) If a local authority provides a motor vehicle to a mayor or regional council chairperson for restricted private use, the local authority must not make a deduction from the annual remuneration payable to the mayor or regional council chairperson under the Schedule (as applicable) for the provision of that motor vehicle.
- (4) If a local authority provides a motor vehicle to a mayor or regional council chairperson for partial private use or full private use,—
- (a) the local authority must adjust the annual remuneration payable to the mayor or regional council chairperson under the Schedule (as applicable) in accordance with subclause (5) or (6) (as applicable); and
- (b) the adjustment must take effect on and from—
- (i) the date of commencement of this determination (in the case of a motor vehicle provided to the person before that date); or
- (ii) the date of provision of the motor vehicle to the person (in the case of a motor vehicle provided during the determination term).
- (5) If a local authority provides a motor vehicle to a mayor or regional council chairperson for partial private use, the local authority must deduct the amount calculated in accordance with the following formula from the remuneration payable to that person:

$$v \times 41\% \times 10\%$$

where v means the purchase price of the vehicle.

- (6) If a local authority provides a motor vehicle to a mayor or regional council chairperson for full private use, the local authority must deduct the amount calculated in accordance with the following formula from the remuneration payable to that person:

$$v \times 41\% \times 20\%$$

where v means the purchase price of the vehicle.

- (7) In this clause,—
- full private use** means that—
- (a) the vehicle is usually driven home and securely parked by the mayor or regional council chairperson; and
- (b) the vehicle is available for the mayor's or regional council chairperson's unrestricted private use; and
- (c) the vehicle is used by the mayor or regional council chairperson for both local authority business and private use; and
- (d) the vehicle may also be used by other local authority members or staff on local authority business, with the permission of the mayor or regional council chairperson

partial private use means that—

- (a) the vehicle is usually driven home and securely parked by the mayor or regional council chairperson; and
- (b) the vehicle is used by the mayor or regional council chairperson for both local authority business and private purposes; and
- (c) the vehicle may also be used by other local authority members or staff on local authority business, with the permission of the mayor or regional council chairperson; and
- (d) all travel in the vehicle is recorded in a logbook; and
- (e) the use of the vehicle for private purposes accounts for no more than 10% of the distance travelled in the vehicle in a year

purchase price means the amount paid for the vehicle,—

- (a) including goods and services tax and any on-road costs; and
- (b) after deducting the amount of any rebate that applied under the former clean car discount scheme, which ended on 31 December 2023, in respect of the purchase of the vehicle

restricted private use means that—

- (a) the vehicle is usually driven home and securely parked by the mayor or regional council chairperson; and
- (b) the vehicle is otherwise generally available for use by other local authority members or staff on local authority business; and
- (c) the vehicle is used solely for local authority business; and
- (d) all travel in the vehicle is recorded in a logbook.

Allowances

10 Vehicle-kilometre allowance

- (1) A local authority may pay to a member a vehicle-kilometre allowance to reimburse that member for costs incurred in relation to eligible travel.
- (2) A member's travel is eligible for the allowance if—
 - (a) it occurs at a time when the member is not provided with a motor vehicle by the local authority; and
 - (b) the member is travelling—
 - (i) in a private vehicle; and
 - (ii) on local authority business; and
 - (iii) by the most direct route that is reasonable in the circumstances.
- (3) The allowance payable to a member for eligible travel is,—
 - (a) for a petrol vehicle,—

- (i) \$1.20 per kilometre for the first 14,000 kilometres of eligible travel in the determination term; and
 - (ii) 37 cents per kilometre after the first 14,000 kilometres of eligible travel in the determination term:
 - (b) for a diesel vehicle,—
 - (i) \$1.30 per kilometre for the first 14,000 kilometres of eligible travel in the determination term; and
 - (ii) 38 cents per kilometre after the first 14,000 kilometres of eligible travel in the determination term:
 - (c) for a petrol hybrid vehicle,—
 - (i) 90 cents per kilometre for the first 14,000 kilometres of eligible travel in the determination term; and
 - (ii) 24 cents per kilometre after the first 14,000 kilometres of eligible travel in the determination term:
 - (d) for an electric vehicle,—
 - (i) \$1.22 per kilometre for the first 14,000 kilometres of eligible travel in the determination term; and
 - (ii) 23 cents per kilometre after the first 14,000 kilometres of eligible travel in the determination term.
- (4) However, if a member of a local authority travels from a place where the member permanently or temporarily resides that is outside the local authority area to the local authority area on local authority business, the member is only eligible for a vehicle-kilometre allowance for eligible travel after the member crosses the boundary of the local authority area.
- (5) Subclause (4) does not apply to the payment of a vehicle-kilometre allowance by a local authority to a member who permanently or temporarily resides outside the local authority area if—
 - (a) the member's primary place of residence was outside the local authority area at the time of the local election, or an exceptional circumstance beyond the member's control requires them to move outside the local authority area; and
 - (b) the Remuneration Authority determines, on an application from the member and having considered the recommendation of the mayor or regional council chairperson, that subclause (4) does not apply.

11 Travel-time allowance

- (1) A local authority may pay a member (other than a mayor, a regional council chairperson, a member of the governing body of the Auckland Council, the Christchurch City Council, or the Wellington City Council, or a chairperson of a local board of the Auckland Council) an allowance for eligible travel time.

- (2) A member's travel time is eligible for the allowance if it is time spent travelling within New Zealand—
 - (a) on local authority business; and
 - (b) by the quickest form of transport that is reasonable in the circumstances; and
 - (c) by the most direct route that is reasonable in the circumstances.
- (3) The travel-time allowance is \$41.30 for each hour (pro-rated in the case of a part of an hour) of eligible travel time after the first hour of eligible travel time travelled in a day.
- (4) However, if a member of a local authority permanently or temporarily resides outside the local authority area and travels to the local authority area on local authority business, the member is only eligible for a travel-time allowance for eligible travel time—
 - (a) after the member crosses the boundary of the local authority area; and
 - (b) after the first hour of eligible travel time within the local authority area.
- (5) Subclause (4) does not apply to the payment of a travel-time allowance by a local authority to a member who permanently or temporarily resides outside the local authority area if—
 - (a) the member's primary place of residence was outside the local authority area at the time of the local election, or an exceptional circumstance beyond the member's control requires them to move outside the local authority area; and
 - (b) the Remuneration Authority determines, on an application from the member and having considered the recommendation of the mayor or regional council chairperson, that subclause (4) does not apply.
- (6) The maximum total amount of travel-time allowance that a member may be paid for eligible travel in a 24-hour period is 8 hours.
- (7) Despite subclause (1), the Chatham Islands Council may pay the Mayor of the Chatham Islands Council an allowance for eligible travel time.

12 ICT allowances

Member uses local authority's ICT

- (1) If a local authority supplies ICT to a member for use on local authority business and allows for its personal use, the local authority may decide what portion, if any, of the local authority's costs reasonably attributable to such personal use must be paid by the member.

Member uses own equipment and consumables

- (2) If a local authority determines that a member requires particular ICT equipment to perform their functions and requests that the member use their own equipment for those purposes, the local authority may pay an allowance.

- (3) The matters for which the local authority may pay an allowance, and the amounts that the local authority may pay for the determination term, are as follows:
- (a) for the use of a personal computer, tablet, or laptop, including any related docking station, \$400;
 - (b) for the use of a multi-functional or other printer, \$50;
 - (c) for the use of a mobile phone, \$200;
 - (d) for the use of ICT consumables, up to \$200.

Member uses own services

- (4) If a local authority requests a member to use the member's own internet service for the purpose of the member's work on local authority business, the member is entitled to an allowance for that use of up to \$800 for the determination term.
- (5) If a local authority requests a member to use the member's own mobile phone service for the purpose of the member's work on local authority business, the member is entitled, at the member's option, to—
- (a) an allowance for that use of up to \$500 for the determination term; or
 - (b) reimbursement of actual costs of phone calls made on local authority business on production of the relevant phone records and receipts.

Pro-rating

- (6) If the member is not a member for the whole of the determination term, subclauses (3) to (5) apply as if each reference to an amount were replaced by a reference to an amount calculated in accordance with the following formula:

$$(a \div b) \times c$$

where—

- a is the number of days that the member held office in the determination term
 - b is the number of days in the determination term
 - c is the relevant amount specified in subclauses (3) to (5).
- (7) The Remuneration Authority may approve rules proposed by a local authority to meet the costs of installing and running special ICT where, because of distance or restricted access, normal communications connections are not available.
- (8) In this clause, **ICT** means information or communication technology, including—
- (a) ICT equipment (for example, a mobile phone and a laptop computer); and
 - (b) ICT services (for example, a mobile phone service and an internet service); and

- (c) ICT consumables (for example, printer or photocopy paper and ink cartridges).

13 Childcare allowance

- (1) A local authority may pay a childcare allowance to an eligible member as a contribution towards expenses incurred by the member for childcare provided while the member is engaged on local authority business.
- (2) A member is eligible to be paid a childcare allowance for childcare provided for a child only if—
 - (a) the member is a parent or guardian of the child or is a person who usually has responsibility for the day-to-day care of the child (other than on a temporary basis); and
 - (b) the child is under 14 years of age; and
 - (c) the childcare is provided by a person who—
 - (i) is not a parent of the child or a spouse, civil union partner, or de facto partner of the member; and
 - (ii) does not ordinarily reside with the member; and
 - (d) the member provides evidence satisfactory to the local authority of the amount paid for childcare.
- (3) A local authority must not pay childcare allowances to a member that total more than \$7,500 per child during the determination term.

14 Home security system allowance

- (1) Based on a security threat and risk assessment authorised by the local authority, a local authority may reimburse the expenses of having a security system installed and monitored at a member's primary place of residence up to a maximum of—
 - (a) \$4,500 for purchasing and installing the system; and
 - (b) \$1,000 in any year for monitoring, call-outs, and repairs.
- (2) A member may also be reimbursed for additional expenses for the provision of supplementary security measures at their primary place of residence if—
 - (a) the security threat and risk assessment recommends that those supplementary security measures be provided to the member; and
 - (b) the Remuneration Authority, on application from the local authority, approves reimbursement of the additional expenses arising from the provision of those supplementary security measures.

15 Allowances inclusive of GST

The allowances set out in this determination are inclusive of GST.

Hearing fees

16 Fees related to hearings

- (1) A member of a local authority or member of a board who acts as the chairperson of a hearing is entitled to be paid a fee of up to \$130 per hour of hearing time related to the hearing.
- (2) A member of a local authority or member of a board who is not the chairperson of a hearing is entitled to be paid a fee of up to \$104 per hour of hearing time related to the hearing.
- (3) For any period of hearing time that is less than 1 hour, the fee must be apportioned accordingly.
- (4) This clause does not apply to—
 - (a) a mayor or a member who acts as mayor and is paid the mayor's remuneration and allowances under clause 8(2); or
 - (b) a chairperson of a regional council or a member who acts as chairperson of a regional council and is paid the chairperson's remuneration and allowances under clause 8(2); or
 - (c) a member of the governing body of the Auckland Council, the Christchurch City Council, or the Wellington City Council; or
 - (d) a chairperson of a local board of the Auckland Council.

Revocation

17 Revocation

The Local Government Elected Members (2025/26) Determination 2025 (SL 2025/140) is revoked.

Schedule Remuneration

cl 7(1)

Part 1 Remuneration of members of regional councils

Bay of Plenty Regional Council

Office	Annual remuneration (\$)
Regional Council Chairperson	167,596
Regional Council Deputy Chairperson and Chair of Executive Employment Committee	85,589
Committee Chairs (5)	74,397
Councillor with no additional responsibilities	65,838
Councillor (minimum allowable remuneration)	58,691

Guidance note

The governance remuneration pool for the Bay of Plenty Regional Council is \$918,438. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Canterbury Regional Council

Office	Annual remuneration (\$)
Regional Council Chairperson	206,541
Councillor with no additional responsibilities	86,284
Councillor (minimum allowable remuneration)	70,106

Guidance note

The governance remuneration pool for the Canterbury Regional Council is \$1,121,698. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Hawke's Bay Regional Council

Office	Annual remuneration (\$)
Regional Council Chairperson	156,423
Regional Council Deputy Chairperson	79,455
Chair, Regional Transport Committee	79,455
Chair, Environment Committee	79,455
Chair, Investment Strategy Committee	79,455
Co-Chair, Regional Planning Committee	79,455
Councillor with no additional responsibilities	67,000
Councillor (minimum allowable remuneration)	62,672

Guidance note

The governance remuneration pool for the Hawke's Bay Regional Council is \$732,275. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Manawatū–Whanganui Regional Council

Office	Annual remuneration (\$)
Regional Council Chairperson	164,237
Regional Council Deputy Chairperson	70,802
Audit, Risk, and Investment Committee Chair	67,970
Audit, Risk, and Investment Committee Deputy Chair	56,642
Integrated Catchment Committee Chair	67,970
Integrated Catchment Committee Deputy Chair	65,138
Passenger Transport Committee Chair	67,970
Passenger Transport Committee Deputy Chair	56,642
Councillor with no additional responsibilities	56,642
Councillor (minimum allowable remuneration)	52,756

Guidance note

The governance remuneration pool for the Manawatū–Whanganui Regional Council is \$792,985. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Northland Regional Council

Office	Annual remuneration (\$)
Regional Council Chairperson	144,225
Regional Council Deputy Chairperson	88,437
Councillor with no additional responsibilities (7)	78,436
Councillor (minimum allowable remuneration)	57,954

Guidance note

The governance remuneration pool for the Northland Regional Council is \$637,493. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Otago Regional Council

Office	Annual remuneration (\$)
Regional Council Chairperson	173,309
Regional Council Deputy Chairperson	105,006
Portfolio Lead (10)	75,847
Councillor (minimum allowable remuneration)	61,677

Guidance note

The governance remuneration pool for the Otago Regional Council is \$863,476. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Southland Regional Council

Office	Annual remuneration (\$)
Regional Council Chairperson	136,773
Regional Council Deputy Chairperson and Chair of Regional Transport Committee	66,313
Chair Strategy and Policy Committee	61,576
Chair Integrated Catchment Management Committee	61,576
Chair Regulatory Committee	56,840
Chair Finance and Performance Committee	56,840
Councillor with no additional responsibilities	47,367
Councillor (minimum allowable remuneration)	41,953

Guidance note

The governance remuneration pool for the Southland Regional Council is \$587,345. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Taranaki Regional Council

Office	Annual remuneration (\$)
Regional Council Chairperson	118,590
Regional Council Deputy Chairperson and Policy and Planning Chairperson	68,669
Executive, Audit and Risk Chairperson	68,669
Operations and Regulatory Chairperson	68,669
Regional Transport Committee Chairperson	52,300
Councillor with no additional responsibilities	40,357
Councillor (minimum allowable remuneration)	40,357

Guidance note

The governance remuneration pool for the Taranaki Regional Council is \$500,449. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Waikato Regional Council

Office	Annual remuneration (\$)
Regional Council Chairperson	185,306
Regional Council Deputy Chairperson	83,618
High Complexity Leadership (2)	80,273
Multiple Leadership (3)	76,929
Single Major Chair (2)	76,929

Office	Annual remuneration (\$)
Standard Chair/Co-Chair (2)	73,584
Single Deputy Chair (3)	70,239
Councillor (minimum allowable remuneration)	63,121

Guidance note

The governance remuneration pool for the Waikato Regional Council is \$986,695. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Wellington Regional Council

Office	Annual remuneration (\$)
Regional Council Chairperson	199,168
Regional Council Deputy Chairperson	103,164
Committee Chair (5)	88,420
Councillor with no additional responsibilities	74,164
Councillor (minimum allowable remuneration)	70,961

Guidance note

The governance remuneration pool for the Wellington Regional Council is \$1,064,412. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

West Coast Regional Council

Office	Annual remuneration (\$)
Regional Council Chairperson	110,914
Regional Council Deputy Chairperson	72,093
Councillor with no additional responsibilities	61,313
Councillor (minimum allowable remuneration)	42,073

Guidance note

The governance remuneration pool for the West Coast Regional Council is \$378,658. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Part 2

**Remuneration of members of territorial authorities and their
community or local boards**

Ashburton District Council

Office	Annual remuneration (\$)
Mayor	149,663
Deputy Mayor	57,705
Executive Committee Member (3)	57,705

Office	Annual remuneration (\$)
Councillor with no additional responsibilities	52,408
Councillor (minimum allowable remuneration)	41,072

Guidance note

The governance remuneration pool for the Ashburton District Council is \$492,860. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Methven Community Board

Office	Annual remuneration (\$)
Chairperson	6,466
Member	3,233

Auckland Council

Office	Annual remuneration (\$)
Mayor	318,616
Deputy Mayor	181,320
Chair, Committee of the Whole (3)	158,819
Deputy Chair, Committee of the Whole with responsibility as Chair of smaller committee or subcommittee or other responsibilities (3)	148,120
Chair, Decision-making Committee (3)	143,509
Deputy Chair, Decision-making Committee (2)	129,139
Deputy Chair, Decision-making Committee and Portfolio Leader	129,139
Deputy Chair, Audit and Risk Committee	134,519
Deputy Chair, Decision-making Committee and Chief Liaison	
Councillor	129,139
Councillor with no additional responsibilities	121,319
Councillor (minimum allowable remuneration)	121,319

Guidance note

The governance remuneration pool for the Auckland Council is \$2,790,334. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Albert–Eden Local Board

Office	Annual remuneration (\$)
Chairperson	107,785
Deputy Chairperson	64,671
Member	53,893

Aotea / Great Barrier Local Board

Office	Annual remuneration (\$)
Chairperson	67,623
Deputy Chairperson	40,574
Member	33,811

Devonport–Takapuna Local Board

Office	Annual remuneration (\$)
Chairperson	101,816
Deputy Chairperson	61,089
Member	50,908

Franklin Local Board

Office	Annual remuneration (\$)
Chairperson	108,067
Deputy Chairperson	64,840
Member	54,033

Henderson–Massey Local Board

Office	Annual remuneration (\$)
Chairperson	119,783
Deputy Chairperson	71,870
Member	59,892

Hibiscus and Bays Local Board

Office	Annual remuneration (\$)
Chairperson	108,718
Deputy Chairperson	65,231
Member	54,359

Howick Local Board

Office	Annual remuneration (\$)
Chairperson	114,639
Deputy Chairperson	68,784
Member	57,320

Kaipātiki Local Board

Office	Annual remuneration (\$)
Chairperson	107,557
Deputy Chairperson	64,534
Member	53,778

Māngere–Ōtāhuhu Local Board

Office	Annual remuneration (\$)
Chairperson	120,440
Deputy Chairperson	72,264
Member	60,220

Manurewa Local Board

Office	Annual remuneration (\$)
Chairperson	119,165
Deputy Chairperson	71,499
Member	59,582

Maungakiekie–Tāmaki Local Board

Office	Annual remuneration (\$)
Chairperson	112,682
Deputy Chairperson	67,609
Member	56,341

Ōrākei Local Board

Office	Annual remuneration (\$)
Chairperson	105,004
Deputy Chairperson	63,002
Member	52,502

Ōtara–Papatoetoe Local Board

Office	Annual remuneration (\$)
Chairperson	121,319
Deputy Chairperson	72,791
Member	60,660

Papakura Local Board

Office	Annual remuneration (\$)
Chairperson	112,302
Deputy Chairperson	67,381
Member	56,151

Puketāpapa Local Board

Office	Annual remuneration (\$)
Chairperson	105,134
Deputy Chairperson	63,081
Member	52,567

Rodney Local Board

Office	Annual remuneration (\$)
Chairperson	105,554
Deputy Chairperson	63,332
Member	52,777

Upper Harbour Local Board

Office	Annual remuneration (\$)
Chairperson	103,744
Deputy Chairperson	62,246
Member	51,872

Waiheke Local Board

Office	Annual remuneration (\$)
Chairperson	79,201
Deputy Chairperson	47,521
Member	39,601

Waitākere Ranges Local Board

Office	Annual remuneration (\$)
Chairperson	101,935
Deputy Chairperson	61,161
Member	50,967

Waitematā Local Board

Office	Annual remuneration (\$)
Chairperson	111,974
Deputy Chairperson	67,185
Member	55,987

Whau Local Board

Office	Annual remuneration (\$)
Chairperson	111,134
Deputy Chairperson	66,681
Member	55,567

Buller District Council

Office	Annual remuneration (\$)
Mayor	131,959
Deputy Mayor and Chair of the Community Committee	48,402
Chair of Regulatory Hearings Committee	37,000
Councillor with no additional responsibilities	34,750
Councillor (minimum allowable remuneration)	27,954

Guidance note

The governance remuneration pool for the Buller District Council is \$363,402. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Inangahua Community Board

Office	Annual remuneration (\$)
Chairperson	8,577
Member	4,289

Carterton District Council

Office	Annual remuneration (\$)
Mayor	116,355
Deputy Mayor	54,735
Councillor with no additional responsibilities	27,644
Councillor (minimum allowable remuneration)	24,485

Guidance note

The governance remuneration pool for the Carterton District Council is \$248,242. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Central Hawke's Bay District Council

Office	Annual remuneration (\$)
Mayor	135,405
Deputy Mayor	54,626
Councillors with Committee Chair responsibilities (2)	51,211
Councillor with Committee Deputy Chair responsibilities	40,969
Councillor with Subcommittee Chair responsibilities	40,969
Councillors with 2 Deputy Chair responsibilities	42,676
Councillors with 2 committee responsibilities	37,555
Councillor with a committee responsibility	35,848
Councillor with no additional responsibilities	34,141
Councillor (minimum allowable remuneration)	33,800

Guidance note

The governance remuneration pool for the Central Hawke's Bay District Council is \$389,207. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Central Otago District Council

Office	Annual remuneration (\$)
Mayor	139,677
Deputy Mayor, Portfolio Lead, Audit and Risk	66,069
Portfolio Lead, Community Board, Audit and Risk, Assessment Committee	51,204
Councillor, Portfolio Lead, Community Board	46,249
Councillor, Audit and Risk, Community Board	44,597
Councillor, Community Board	41,293
Councillor, Portfolio Lead	37,990

Office	Annual remuneration (\$)
Councillor, Assessment Committee	34,686
Councillor with no additional responsibilities	33,035
Councillor (minimum allowable remuneration)	32,399

Guidance note

The governance remuneration pool for the Central Otago District Council is \$421,193. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Cromwell Community Board

Office	Annual remuneration (\$)
Chairperson	17,069
Member	8,535

Maniototo Community Board

Office	Annual remuneration (\$)
Chairperson	8,278
Member	4,139

Teviot Valley Community Board

Office	Annual remuneration (\$)
Chairperson	8,278
Member	4,139

Vincent Community Board

Office	Annual remuneration (\$)
Chairperson	18,364
Member	9,181

Chatham Islands Council

Office	Annual remuneration (\$)
Mayor	65,876
Deputy Mayor	30,678
Councillor with no additional responsibilities	20,500
Councillor (minimum allowable remuneration)	19,261

Guidance note

The governance remuneration pool for the Chatham Islands Council is \$174,178. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Christchurch City Council

Office	Annual remuneration (\$)
Mayor	223,740
Deputy Mayor	148,107
Councillor with no additional responsibilities	128,789
Councillor (minimum allowable remuneration)	109,775

Guidance note

The governance remuneration pool for the Christchurch City Council is \$2,079,939. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Te Pātaka o Rākaihautū Banks Peninsula Community Board

Office	Annual remuneration (\$)
Chairperson	23,640
Member	11,821

Waihoru Spreydon–Cashmere–Heathcote Community Board

Office	Annual remuneration (\$)
Chairperson	60,630
Member	30,315

Waimāero Fendalton–Waimairi–Harewood Community Board

Office	Annual remuneration (\$)
Chairperson	57,768
Member	28,885

Waipapa Papanui–Innes–Central Community Board

Office	Annual remuneration (\$)
Chairperson	55,160
Member	27,581

Waipuna Halswell–Hornby–Riccarton Community Board

Office	Annual remuneration (\$)
Chairperson	59,544
Member	29,772

Waitai Coastal–Burwood–Linwood Community Board

Office	Annual remuneration (\$)
Chairperson	57,991
Member	28,995

Clutha District Council

Office	Annual remuneration (\$)
Mayor	141,101
Deputy Mayor	55,502
Additional Portfolio Holders (3)	49,953
Councillor with no additional responsibilities	44,403
Councillor (minimum allowable remuneration)	35,614

Guidance note

The governance remuneration pool for the Clutha District Council is \$427,377. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Lawrence–Tuapeka Community Board

Office	Annual remuneration (\$)
Chairperson	6,983
Member	3,491

West Otago Community Board

Office	Annual remuneration (\$)
Chairperson	8,278
Member	4,139

Dunedin City Council

Office	Annual remuneration (\$)
Mayor	190,006
Deputy Mayor	145,008
Councillor with additional responsibilities (12)	100,577
Councillor with no additional responsibilities	84,496
Councillor (minimum allowable remuneration)	84,496

Guidance note

The governance remuneration pool for the Dunedin City Council is \$1,436,428. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Mosgiel–Taieri Community Board

Office	Annual remuneration (\$)
Chairperson	23,050
Member	11,525

Otago Peninsula Community Board

Office	Annual remuneration (\$)
Chairperson	19,465
Member	9,733

Saddle Hill Community Board

Office	Annual remuneration (\$)
Chairperson	19,721
Member	9,860

Strath Taieri Community Board

Office	Annual remuneration (\$)
Chairperson	17,334
Member	8,666

Waikouaiti Coast Community Board

Office	Annual remuneration (\$)
Chairperson	19,208
Member	9,603

West Harbour Community Board

Office	Annual remuneration (\$)
Chairperson	19,721
Member	9,860

Far North District Council

Office	Annual remuneration (\$)
Mayor	181,545
Deputy Mayor	160,007
Committee Chairperson (4)	110,005
Councillor with no additional responsibilities	85,700
Councillor (minimum allowable remuneration)	79,117

Guidance note

The governance remuneration pool for the Far North District Council is \$1,028,527. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Bay of Islands–Whangaroa Community Board

Office	Annual remuneration (\$)
Chairperson	37,473
Member	18,736

Kaikohe–Hokianga Community Board

Office	Annual remuneration (\$)
Chairperson	32,120
Member	16,060

Te Hiku Community Board

Office	Annual remuneration (\$)
Chairperson	32,789
Member	16,395

Gisborne District Council

Office	Annual remuneration (\$)
Mayor	178,881
Deputy Mayor	76,631
Chair Environment and Communities Committee	65,684
Chair Local Transport Committee	60,210
Chair Regional Transport Committee	60,210
Chair Bylaw Submissions Hearing Panel	60,210
Chair Wastewater Management Committee	60,210
Councillor with no additional responsibilities	54,736
Councillor (minimum allowable remuneration)	47,894

Guidance note

The governance remuneration pool for the Gisborne District Council is \$766,310. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Gore District Council

Office	Annual remuneration (\$)
Mayor	128,211
Deputy Mayor	32,054
Portfolio Leads (4)	32,054
Co Portfolio Leads (4)	30,229
Councillor with no additional responsibilities	27,077
Councillor (minimum allowable remuneration)	24,076

Guidance note

The governance remuneration pool for the Gore District Council is \$335,340. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Mataura Community Board

Office	Annual remuneration (\$)
Chairperson	4,939
Member	2,470

Grey District Council

Office	Annual remuneration (\$)
Mayor	132,591
Deputy Mayor	53,036

Office	Annual remuneration (\$)
Councillor with no additional responsibilities	45,015
Councillor (minimum allowable remuneration)	33,467

Guidance note

The governance remuneration pool for the Grey District Council is \$368,138. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Hamilton City Council

Office	Annual remuneration (\$)
Mayor	200,077
Deputy Mayor	135,146
Committee Chair (5)	123,000
Committee Deputy Chair (3)	114,000
Councillor with no additional responsibilities	96,000
Councillor (minimum allowable remuneration)	92,479

Guidance note

The governance remuneration pool for the Hamilton City Council is \$1,572,146. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Hastings District Council

Office	Annual remuneration (\$)
Mayor	181,032
Deputy Mayor and Chair of Committee (whole Council)	100,016
Chair of Committee (whole Council)	80,137
Deputy Chair of Committee (whole Council) (2)	68,334
Chair of Subcommittee (2)	72,062
Deputy Chair of Risk and Assurance	65,228
Councillor with no additional responsibilities	62,122
Councillor (minimum allowable remuneration)	56,842

Guidance note

The governance remuneration pool for the Hastings District Council is \$1,023,150. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Hastings District Rural Community Board

Office	Annual remuneration (\$)
Chairperson	18,016
Member	9,009

Hauraki District Council

Office	Annual remuneration (\$)
Mayor	148,515
Deputy Mayor and Portfolio Holder—Community Development and Regulatory	60,000
Chair and Portfolio Holder—Communications and Corporate Services	57,000
Chair and Portfolio Holder—Service Delivery	45,363
Councillor with no additional responsibilities	32,500
Councillor (minimum allowable remuneration)	30,460

Guidance note

The governance remuneration pool for the Hauraki District Council is \$487,363. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Horowhenua District Council

Office	Annual remuneration (\$)
Mayor	159,602
Deputy Mayor	67,004
Chair of Risk and Assurance Committee	57,151
Chair of Hearings and Regulatory Committee	53,210
Chair of Community Wellbeing Committee	53,210
Chair of Community Funding and Recognition Committee	49,269
Member—Chief Executive Employment and Performance Committee and Procurement Review Group (not otherwise Chair of Committee)	47,298
Councillor with no additional responsibilities	39,414
Councillor (minimum allowable remuneration)	37,576

Guidance note

The governance remuneration pool for the Horowhenua District Council is \$563,627. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Te Awahou Foxton Community Board

Office	Annual remuneration (\$)
Chairperson	14,999
Member	7,499

Hurunui District Council

Office	Annual remuneration (\$)
Mayor	128,965
Deputy Mayor and Standing Committee Chair	44,204
Standing Committee Chair (2)	37,888
Councillor with no additional responsibilities	31,573
Councillor (minimum allowable remuneration)	26,694

Guidance note

The governance remuneration pool for the Hurunui District Council is \$340,991. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Hanmer Springs Community Board

Office	Annual remuneration (\$)
Chairperson	9,616
Member	4,808

South Ward Community Board

Office	Annual remuneration (\$)
Chairperson	12,000
Member	6,000

Hutt City Council

Office	Annual remuneration (\$)
Mayor	181,652
Deputy Mayor	107,654
Chair of Committee of the Whole (3)	91,000
Chair District Plan Subcommittee	83,000
Chair Hutt Valley Services Committee	76,000
Chair Age and Accessibility Subcommittee	76,000
Councillor with no additional responsibilities	69,000
Councillor (minimum allowable remuneration)	64,353

Guidance note

The governance remuneration pool for the Hutt City Council is \$1,029,654. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Eastbourne Community Board

Office	Annual remuneration (\$)
Chairperson	16,214
Member	8,107

Wainuiomata Community Board

Office	Annual remuneration (\$)
Chairperson	20,334
Member	10,167

Invercargill City Council

Office	Annual remuneration (\$)
Mayor	165,687
Deputy Mayor	81,521
Chair of a Council Committee (3)	70,651
Deputy Chair of a Council Committee (2)	59,782
Councillor with no additional responsibilities	54,347
Councillor (minimum allowable remuneration)	49,275

Guidance note

The governance remuneration pool for the Invercargill City Council is \$739,120. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Bluff Community Board

Office	Annual remuneration (\$)
Chairperson	10,294
Member	5,147

Kaikoura District Council

Office	Annual remuneration (\$)
Mayor	99,761
Deputy Mayor	44,763
Councillor with no additional responsibilities	29,776
Councillor (minimum allowable remuneration)	24,485

Guidance note

The governance remuneration pool for the Kaikoura District Council is \$223,418. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Kaipara District Council

Office	Annual remuneration (\$)
Mayor	150,691
Deputy Mayor	80,050
Councillors (7)	59,916
Councillor (minimum allowable remuneration)	45,405

Guidance note

The governance remuneration pool for the Kaipara District Council is \$499,459. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Kapiti Coast District Council

Office	Annual remuneration (\$)
Mayor	163,499
Deputy Mayor and Environment and Communities Committee Chair	72,925
Strategy and Policy Committee Chair	65,704
Chairs of Committees and Deputy Chairs of Committees of the Whole Council (4)	62,450
Councillor with additional responsibilities (4)	52,311
Councillor (minimum allowable remuneration)	45,975

Guidance note

The governance remuneration pool for the Kapiti Coast District Council is \$597,675. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Ōtaki Community Board

Office	Annual remuneration (\$)
Chairperson	17,421
Member	8,711

Paekākāriki Community Board

Office	Annual remuneration (\$)
Chairperson	9,227
Member	4,613

Paraparaumu Community Board

Office	Annual remuneration (\$)
Chairperson	22,237
Member	11,118

Raumati Community Board

Office	Annual remuneration (\$)
Chairperson	16,944
Member	8,472

Waikanae Community Board

Office	Annual remuneration (\$)
Chairperson	20,227
Member	10,113

Kawerau District Council

Office	Annual remuneration (\$)
Mayor	121,954
Deputy Mayor and Chair—Regulatory and Services Committee	55,244

Office	Annual remuneration (\$)
Chair of Thriving Community Committee	39,899
Chair of Hearings Committee	39,899
Councillor with no additional responsibilities	30,691
Councillor (minimum allowable remuneration)	26,227

Guidance note

The governance remuneration pool for the Kawerau District Council is \$288,497. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Mackenzie District Council

Office	Annual remuneration (\$)
Mayor	107,609
Deputy Mayor	43,544
Councillors (6)	30,510
Councillor (minimum allowable remuneration)	24,485

Guidance note

The governance remuneration pool for the Mackenzie District Council is \$226,604. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Fairlie Community Board

Office	Annual remuneration (\$)
Chairperson	4,793
Member	2,397

Tekapo Community Board

Office	Annual remuneration (\$)
Chairperson	4,793
Member	2,397

Twizel Community Board

Office	Annual remuneration (\$)
Chairperson	5,978
Member	2,989

Manawatu District Council

Office	Annual remuneration (\$)
Mayor	149,267
Deputy Mayor	58,122
Chairs (District Development Committee and Hearings Committee) (2)	45,667
Submissions Assessment Panel Members (3)	43,592

Office	Annual remuneration (\$)
Councillor with no additional responsibilities	41,516
Councillor (minimum allowable remuneration)	36,254

Guidance note

The governance remuneration pool for the Manawatu District Council is \$487,811. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Marlborough District Council

Office	Annual remuneration (\$)
Mayor	172,545
Deputy Mayor	61,344
Chairperson Standing Committee (3)	54,700
Chairperson Statutory/Joint Committee	49,000
Deputy Chairperson Standing Committee (2)	47,500
Councillor with no additional responsibilities	44,500
Councillor (minimum allowable remuneration)	41,232

Guidance note

The governance remuneration pool for the Marlborough District Council is \$680,944. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Masterton District Council

Office	Annual remuneration (\$)
Mayor	151,438
Deputy Mayor	88,178
Councillor with no additional responsibilities	58,784
Councillor (minimum allowable remuneration)	45,423

Guidance note

The governance remuneration pool for the Masterton District Council is \$499,661. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Matamata–Piako District Council

Office	Annual remuneration (\$)
Mayor	151,673
Deputy Mayor	55,032
Risk and Assurance Committee Member	43,239
Te Manawhenua Forum Member	43,239
Hauraki Gulf Forum Member	43,239
Member of 2 or more Committees (including Risk and Assurance, Te Manawhenua, Waharoa (Matamata) Aerodrome, Hauraki Gulf, Hauraki Scheme Subcommittee) (2)	45,205

Office	Annual remuneration (\$)
Councillor with no additional responsibilities	39,308
Councillor (minimum allowable remuneration)	34,915

Guidance note

The governance remuneration pool for the Matamata–Piako District Council is \$511,010. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Napier City Council

Office	Annual remuneration (\$)
Mayor	171,317
Deputy Mayor and Chair Specialist Committee	105,439
Chair Standing Committee and Deputy Chair Specialist Committee	93,463
Chair Standing Committee and Senior Councillor	93,463
Deputy Chair Standing Committee and Chair Subcommittee	86,928
Deputy Chair Standing Committee	86,928
Deputy Chair Specialist Committee and Chair Subcommittee	84,451
Portfolio Holder (5)	74,130
Councillor (minimum allowable remuneration)	65,809

Guidance note

The governance remuneration pool for the Napier City Council is \$921,322. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Nelson City Council

Office	Annual remuneration (\$)
Mayor	172,013
Deputy Mayor	70,951
Councillor with additional responsibilities	54,785
Councillor (minimum allowable remuneration)	44,905

Guidance note

The governance remuneration pool for the Nelson City Council is \$673,582. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

New Plymouth District Council

Office	Annual remuneration (\$)
Mayor	178,736
Deputy Mayor	89,424
Standing Committee Chairperson (2)	89,424
Standing Committee Deputy Chairperson (3)	74,006
Councillors appointed to community boards (5)	64,756

Office	Annual remuneration (\$)
Councillor with no additional responsibilities	61,672
Councillor (minimum allowable remuneration)	58,770

Guidance note

The governance remuneration pool for the New Plymouth District Council is \$999,087. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Clifton Community Board

Office	Annual remuneration (\$)
Chairperson	14,674
Member	7,336

Inglewood Community Board

Office	Annual remuneration (\$)
Chairperson	20,448
Member	10,224

Kaitake Community Board

Office	Annual remuneration (\$)
Chairperson	17,710
Member	8,855

Puketapu–Bell Block Community Board

Office	Annual remuneration (\$)
Chairperson	19,709
Member	9,855

Waitara Community Board

Office	Annual remuneration (\$)
Chairperson	19,709
Member	9,855

Ōpōtiki District Council

Office	Annual remuneration (\$)
Mayor	129,419
Deputy Mayor	56,700
Chair, Ōpōtiki Harbour Management Committee	50,649
Chair, Performance and Delivery Committee	50,649
Chair, Coast Community Board	50,649
Councillor with no additional responsibilities	44,632
Councillor (minimum allowable remuneration)	38,060

Guidance note

The governance remuneration pool for the Ōpōtiki District Council is \$342,543. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Coast Community Board

Office	Annual remuneration (\$)
Chairperson	11,956
Member	5,978

Ōtorohanga District Council

Office	Annual remuneration (\$)
Mayor	122,998
Deputy Mayor, Ōtorohanga Community Board Councillor and Grants & Awards Chair	51,329
Ōtorohanga Community Board Councillor and Grants & Awards Member	33,559
Grants & Awards Member and Risk & Assurance Member	33,263
Risk & Assurance Deputy Chair and Kāwhia Community Board Councillor	34,462
Risk & Assurance Member (2)	30,602
Grants & Awards Member	29,271
Councillor with no additional responsibilities	26,610
Councillor (minimum allowable remuneration)	26,580

Guidance note

The governance remuneration pool for the Ōtorohanga District Council is \$296,308. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Kāwhia Community Board

Office	Annual remuneration (\$)
Chairperson	4,793
Member	2,397

Ōtorohanga Community Board

Office	Annual remuneration (\$)
Chairperson	17,152
Member	8,576

Palmerston North City Council

Office	Annual remuneration (\$)
Mayor	176,081
Deputy Mayor	73,100
Chair—Monthly and Hearings	68,862

Office	Annual remuneration (\$)
Chair—Monthly	68,100
Chair—Quarterly	65,100
Councillor with no additional responsibilities	63,100
Councillor (minimum allowable remuneration)	53,959

Guidance note

The governance remuneration pool for the Palmerston North City Council is \$971,262. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Porirua City Council

Office	Annual remuneration (\$)
Mayor	170,195
Deputy Mayor	93,555
Chair, Te Puna Kōrero (2)	85,759
Chair, CE Employment	77,963
Councillor with no additional responsibilities	72,765
Councillor (minimum allowable remuneration)	59,971

Guidance note

The governance remuneration pool for the Porirua City Council is \$779,626. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Queenstown–Lakes District Council

Office	Annual remuneration (\$)
Mayor	165,197
Deputy Mayor	77,516
Committee Chair (6)	69,000
Committee Deputy Chair (4)	60,800
Councillor (minimum allowable remuneration)	52,480

Guidance note

The governance remuneration pool for the Queenstown–Lakes District Council is \$734,716. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Wānaka–Upper Clutha Community Board

Office	Annual remuneration (\$)
Chairperson	28,710
Member	14,354

Rangitikei District Council

Office	Annual remuneration (\$)
Mayor	138,375
Deputy Mayor/Chair Assets/Infrastructure	49,585
Chair of Finance/Performance Committee	42,589
Chair of Policy/Planning Committee	42,589
Councillor with no additional responsibilities	34,585
Councillor (minimum allowable remuneration)	29,389

Guidance note

The governance remuneration pool for the Rangitikei District Council is \$411,443. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Rātana Community Board

Office	Annual remuneration (\$)
Chairperson	5,095
Member	2,548

Taihape Community Board

Office	Annual remuneration (\$)
Chairperson	10,396
Member	5,198

Rotorua District Council

Office	Annual remuneration (\$)
Mayor	177,369
Deputy Mayor—Deputy Chairperson Council, Deputy Chairperson Audit and Risk Committee	155,254
Chairperson Infrastructure Committee	110,250
Deputy Chairperson Infrastructure Committee	110,250
Chairperson Te Arawa Vision 2050 Committee	88,500
Deputy Chairperson Te Arawa Vision 2050 Committee	88,500
Cultural Ambassador	90,000
Community Ambassador	90,000
Councillor with no additional responsibilities	84,000
Councillor (minimum allowable remuneration)	75,750

Guidance note

The governance remuneration pool for the Rotorua District Council is \$984,754. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Rotorua Lakes Community Board

Office	Annual remuneration (\$)
Chairperson	20,128
Member	10,064

Rotorua Rural Community Board

Office	Annual remuneration (\$)
Chairperson	22,494
Member	11,248

Ruapehu District Council

Office	Annual remuneration (\$)
Mayor	137,377
Deputy Mayor	56,161
Councillor with no additional responsibilities	43,476
Councillor (minimum allowable remuneration)	33,664

Guidance note

The governance remuneration pool for the Ruapehu District Council is \$403,969. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Ōwhango–National Park Community Board

Office	Annual remuneration (\$)
Chairperson	7,149
Member	3,574

Taumarunui–Ōhura Community Board

Office	Annual remuneration (\$)
Chairperson	16,194
Member	8,097

Waimarino–Waiouru Community Board

Office	Annual remuneration (\$)
Chairperson	16,194
Member	8,097

Selwyn District Council

Office	Annual remuneration (\$)
Mayor	167,420
Deputy Mayor	86,515
Chairperson of Finance and Performance Committee	79,151
Councillor with no additional responsibilities	73,628
Councillor (minimum allowable remuneration)	58,053

Guidance note

The governance remuneration pool for the Selwyn District Council is \$754,690. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Malvern Community Board

Office	Annual remuneration (\$)
Chairperson	21,234
Member	10,617

South Taranaki District Council

Office	Annual remuneration (\$)
Mayor	157,881
Deputy Mayor	60,741
Risk and Assurance Committee Member (3)	43,327
Water Services Committee Chairperson	42,933
Water Services Committee Member (2)	40,963
Councillor with no additional responsibilities	39,388
Councillor (minimum allowable remuneration)	34,495

Guidance note

The governance remuneration pool for the South Taranaki District Council is \$551,907. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Eltham–Kaponga Community Board

Office	Annual remuneration (\$)
Chairperson	13,659
Member	6,830

Pātea Community Board

Office	Annual remuneration (\$)
Chairperson	13,190
Member	6,595

Taranaki Coastal Community Board

Office	Annual remuneration (\$)
Chairperson	14,960
Member	7,480

Te Hāwera Community Board

Office	Annual remuneration (\$)
Chairperson	16,812
Member	8,406

South Waikato District Council

Office	Annual remuneration (\$)
Mayor	151,535
Deputy Mayor	65,973
Local Services Committee Chair	58,000
Growth and Infrastructure Committee Chair	58,000
Community Engagement and Investment Committee Chair	58,000
Councillor with no additional responsibilities	45,000
Councillor (minimum allowable remuneration)	39,229

Guidance note

The governance remuneration pool for the South Waikato District Council is \$509,973. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Tirau Community Board

Office	Annual remuneration (\$)
Chairperson	8,018
Member	4,008

South Wairarapa District Council

Office	Annual remuneration (\$)
Mayor	121,472
Deputy Mayor	38,962
Councillor with no additional responsibilities	27,325
Councillor (minimum allowable remuneration)	24,076

Guidance note

The governance remuneration pool for the South Wairarapa District Council is \$284,887. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Featherston Community Board

Office	Annual remuneration (\$)
Chairperson	7,796
Member	3,898

Greytown Community Board

Office	Annual remuneration (\$)
Chairperson	7,796
Member	3,898

Martinborough Community Board

Office	Annual remuneration (\$)
Chairperson	7,796
Member	3,898

Southland District Council

Office	Annual remuneration (\$)
Mayor	152,473
Deputy Mayor	62,040
Councillor with no additional responsibilities	41,360
Councillor (minimum allowable remuneration)	34,467

Guidance note

The governance remuneration pool for the Southland District Council is \$517,000. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Ardlussa Community Board

Office	Annual remuneration (\$)
Chairperson	8,966
Member	4,483

Fiordland Community Board

Office	Annual remuneration (\$)
Chairperson	11,024
Member	5,512

Northern Community Board

Office	Annual remuneration (\$)
Chairperson	8,670
Member	4,334

Oraka Aparima Community Board

Office	Annual remuneration (\$)
Chairperson	9,685
Member	4,843

Oreti Community Board

Office	Annual remuneration (\$)
Chairperson	12,479
Member	6,240

Stewart Island/Rakiura Community Board

Office	Annual remuneration (\$)
Chairperson	4,793
Member	2,397

Tuatapere Te Waewae Community Board

Office	Annual remuneration (\$)
Chairperson	8,459
Member	4,230

Waihopai Toetoe Community Board

Office	Annual remuneration (\$)
Chairperson	11,749
Member	5,875

Wallace Takitimu Community Board

Office	Annual remuneration (\$)
Chairperson	10,296
Member	5,148

Stratford District Council

Office	Annual remuneration (\$)
Mayor	123,639
Deputy Mayor	35,458
Hearings Committee (2)	27,860
Councillor with no additional responsibilities	25,327
Councillor (minimum allowable remuneration)	24,358

Guidance note

The governance remuneration pool for the Stratford District Council is \$293,795. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Tararua District Council

Office	Annual remuneration (\$)
Mayor	145,300
Deputy Mayor	63,675
Committee Chairperson (3)	52,697
Deputy Chair/Portfolio Lead (5)	48,305
Councillor (minimum allowable remuneration)	38,608

Guidance note

The governance remuneration pool for the Tararua District Council is \$463,292. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Dannevirke Community Board

Office	Annual remuneration (\$)
Chairperson	13,967
Member	6,983

Eketāhuna Community Board

Office	Annual remuneration (\$)
Chairperson	9,052
Member	4,526

Tasman District Council

Office	Annual remuneration (\$)
Mayor	181,375
Deputy Mayor	69,381
Standing Committee Chair (2)	69,381
Information Forum Chair	61,375
Councillor with no additional responsibilities	53,370
Councillor (minimum allowable remuneration)	50,201

Guidance note

The governance remuneration pool for the Tasman District Council is \$803,214. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Golden Bay Community Board

Office	Annual remuneration (\$)
Chairperson	15,702
Member	7,850

Motueka Community Board

Office	Annual remuneration (\$)
Chairperson	17,501
Member	8,751

Taupo District Council

Office	Annual remuneration (\$)
Mayor	161,696
Deputy Mayor and Deputy Chairperson Water Services Committee	70,268
Chairperson Regulatory Committee	52,701
Chairperson Chief Executive Review Committee	52,701
Deputy Chairperson Risk and Assurance Committee	50,506
Councillor with no additional responsibilities	43,918
Councillor (minimum allowable remuneration)	42,552

Guidance note

The governance remuneration pool for the Taupo District Council is \$577,517. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Tauranga City Council

Office	Annual remuneration (\$)
Mayor	193,402
Deputy Mayor and Chairperson City Delivery Standing Committee	178,192
Chairperson City Future Standing Committee	163,000
Deputy Chairperson Standing Committee (3)	163,000
Councillor with no additional responsibilities	163,000
Councillor (minimum allowable remuneration)	123,516

Guidance note

The governance remuneration pool for the Tauranga City Council is \$1,482,192. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Thames–Coromandel District Council

Office	Annual remuneration (\$)
Mayor	158,514
Deputy Mayor	85,227
Councillor with no additional responsibilities	53,000
Councillor (minimum allowable remuneration)	45,561

Guidance note

The governance remuneration pool for the Thames–Coromandel District Council is \$562,227. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Coromandel–Colville Community Board

Office	Annual remuneration (\$)
Chairperson	18,829
Member	9,414

Mercury Bay Community Board

Office	Annual remuneration (\$)
Chairperson	22,529
Member	11,264

Tairua–Pāuanui Community Board

Office	Annual remuneration (\$)
Chairperson	18,829
Member	9,414

Thames Community Board

Office	Annual remuneration (\$)
Chairperson	23,874
Member	11,937

Whangamatā Community Board

Office	Annual remuneration (\$)
Chairperson	20,511
Member	10,255

Timaru District Council

Office	Annual remuneration (\$)
Mayor	161,673
Deputy Mayor & Committee Chair	84,502
Committee Chair (2)	73,235
Committee Deputy Chair (3)	61,968
Councillor with no additional responsibilities	56,334
Councillor (minimum allowable remuneration)	48,823

Guidance note

The governance remuneration pool for the Timaru District Council is \$585,878. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Geraldine Community Board

Office	Annual remuneration (\$)
Chairperson	13,190
Member	6,595

Pleasant Point Community Board

Office	Annual remuneration (\$)
Chairperson	10,344
Member	5,172

Temuka Community Board

Office	Annual remuneration (\$)
Chairperson	13,450
Member	6,724

Upper Hutt City Council

Office	Annual remuneration (\$)
Mayor	155,994
Deputy Mayor	69,779
Chair of City Planning, Infrastructure, and Environment	63,731
Chair of Community and Economy	61,870
Chair of Regulatory Processes	53,498
Chair of Hutt Valley Services (Joint) Committee	53,498
Councillor with no additional responsibilities	46,519
Councillor (minimum allowable remuneration)	41,152

Guidance note

The governance remuneration pool for the Upper Hutt City Council is \$534,970. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Waikato District Council

Office	Annual remuneration (\$)
Mayor	175,383
Deputy Mayor and Chair, Assets & Infrastructure	102,419
Chair of All of Council Committees (Tier 1)—Chair Community Voice & Choice, Chair Strategy Growth & Finance (2)	85,550
Chair of Part Council Committees (Tier 2)—Chair Policy & Regulatory Committee, Chair Roding Subcommittee (2)	85,550
Māori Ward Councillors (2)	72,898
Deputy Chairs of Committees (2)	66,271
Councillor with no additional responsibilities	60,246
Councillor (minimum allowable remuneration)	60,246

Guidance note

The governance remuneration pool for the Waikato District Council is \$963,939. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Huntly Community Board

Office	Annual remuneration (\$)
Chairperson	12,850
Member	6,424

Ngāruawāhia Community Board

Office	Annual remuneration (\$)
Chairperson	12,986
Member	6,493

Raglan Community Board

Office	Annual remuneration (\$)
Chairperson	11,718
Member	5,860

Rural–Port Waikato Community Board

Office	Annual remuneration (\$)
Chairperson	11,072
Member	5,536

Taupiri Community Board

Office	Annual remuneration (\$)
Chairperson	5,141
Member	2,570

Tuakau Community Board

Office	Annual remuneration (\$)
Chairperson	12,556
Member	6,277

Waimakariri District Council

Office	Annual remuneration (\$)
Mayor	164,728
Deputy Mayor	91,271
Councillor with responsibilities (9)	71,026
Councillor (minimum allowable remuneration)	56,193

Guidance note

The governance remuneration pool for the Waimakariri District Council is \$730,505. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Kaiapoi–Tuahiwi Community Board

Office	Annual remuneration (\$)
Chairperson	20,945
Member	10,472

Oxford–Ohoka Community Board

Office	Annual remuneration (\$)
Chairperson	19,731
Member	9,866

Rangiora–Ashley Community Board

Office	Annual remuneration (\$)
Chairperson	27,017
Member	13,508

Woodend–Sefton Community Board

Office	Annual remuneration (\$)
Chairperson	17,305
Member	8,652

Waimate District Council

Office	Annual remuneration (\$)
Mayor	119,274
Deputy Mayor	39,708
Councillor with no additional responsibilities	31,766
Councillor (minimum allowable remuneration)	24,485

Guidance note

The governance remuneration pool for the Waimate District Council is \$262,073. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Waipa District Council

Office	Annual remuneration (\$)
Mayor	162,399
Deputy Mayor	86,887
Chair Strategic Planning and Policy Committee and Deputy Chair Finance and Corporate	69,509
Chair Service Delivery	66,613
Chair Regulatory Committee	63,717
Deputy Chair Service Delivery	63,717
Deputy Chair Risk and Assurance Committee	60,821
Deputy Chair Regulatory Committee and Iwi Portfolio	66,613
Councillor with no additional responsibilities	57,925
Councillor (minimum allowable remuneration)	50,684

Guidance note

The governance remuneration pool for the Waipa District Council is \$709,576. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Cambridge Community Board

Office	Annual remuneration (\$)
Chairperson	22,502
Member	11,251

Te Awamutu–Kihikihi Community Board

Office	Annual remuneration (\$)
Chairperson	21,726
Member	10,863

Wairoa District Council

Office	Annual remuneration (\$)
Mayor	135,360
Deputy Mayor	90,243
Councillor with no additional responsibilities	59,140
Councillor (minimum allowable remuneration)	42,883

Guidance note

The governance remuneration pool for the Wairoa District Council is \$385,943. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Waitaki District Council

Office	Annual remuneration (\$)
Mayor	146,010
Deputy Mayor	55,597
Councillor and Committee Chair (5)	47,655
Councillor and Committee Member or Portfolio Holder (4)	43,683
Councillor (minimum allowable remuneration)	36,046

Guidance note

The governance remuneration pool for the Waitaki District Council is \$468,604. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Ahuriri Community Board

Office	Annual remuneration (\$)
Chairperson	13,946
Member	6,973

Waihemo Community Board

Office	Annual remuneration (\$)
Chairperson	14,484
Member	7,241

Waitomo District Council

Office	Annual remuneration (\$)
Mayor	131,998
Deputy Mayor	83,930

Office	Annual remuneration (\$)
Councillor with no additional responsibilities	55,953
Councillor (minimum allowable remuneration)	40,411

Guidance note

The governance remuneration pool for the Waitomo District Council is \$363,697. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Wellington City Council

Office	Annual remuneration (\$)
Mayor	204,244
Deputy Mayor	138,079
Chair of Committees of the Whole (3)	126,572
Chair of Te Takere Regulatory Processes Committee	126,572
Councillor with no additional responsibilities	115,066
Councillor (minimum allowable remuneration)	99,723

Guidance note

The governance remuneration pool for the Wellington City Council is \$1,795,027. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Mākara–Ōhāriu Community Board

Office	Annual remuneration (\$)
Chairperson	11,297
Member	5,649

Tawa Community Board

Office	Annual remuneration (\$)
Chairperson	22,539
Member	11,269

Western Bay of Plenty District Council

Office	Annual remuneration (\$)
Mayor	164,382
Deputy Mayor	100,000
Committee Chairperson (2)	85,000
Councillor with no additional responsibilities	76,233
Councillor (minimum allowable remuneration)	51,957

Guidance note

The governance remuneration pool for the Western Bay of Plenty District Council is \$727,395. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Katikati Community Board

Office	Annual remuneration (\$)
Chairperson	11,715
Member	5,858

Maketu Community Board

Office	Annual remuneration (\$)
Chairperson	8,057
Member	4,028

Ōmokoroa–Kaimai Community Board

Office	Annual remuneration (\$)
Chairperson	18,406
Member	9,203

Te Puke–Eastern Community Board

Office	Annual remuneration (\$)
Chairperson	18,389
Member	9,195

Waihi Beach Community Board

Office	Annual remuneration (\$)
Chairperson	10,519
Member	5,260

Westland District Council

Office	Annual remuneration (\$)
Mayor	121,261
Deputy Mayor	57,587
Councillor with no additional responsibilities	32,246
Councillor (minimum allowable remuneration)	25,755

Guidance note

The governance remuneration pool for the Westland District Council is \$283,309. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Whakatane District Council

Office	Annual remuneration (\$)
Mayor	160,725
Deputy Mayor	80,293
Committee Chair (4)	62,525
Deputy Chair (2)	51,650
Councillor with no additional responsibilities	48,362

Office	Annual remuneration (\$)
Councillor (minimum allowable remuneration)	44,521

Guidance note

The governance remuneration pool for the Whakatane District Council is \$578,779. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Murupara Community Board

Office	Annual remuneration (\$)
Chairperson	9,571
Member	4,786

Rangitāiki Community Board

Office	Annual remuneration (\$)
Chairperson	12,414
Member	6,207

Tāneatua Community Board

Office	Annual remuneration (\$)
Chairperson	9,571
Member	4,786

Whakatāne–Ōhope Community Board

Office	Annual remuneration (\$)
Chairperson	20,755
Member	10,377

Whanganui District Council

Office	Annual remuneration (\$)
Mayor	166,304
Deputy Mayor and Deputy Chair—Council Controlled Organisation and Economic Growth	77,082
Chair—Strategy and Policy and Chair—CE Performance	66,070
Chair—Operations and Performance	66,070
Chair Mentor	61,941
Chair—Regulatory and Chair—Portfolios	61,941
Deputy Chair—Strategy and Policy	61,941
Deputy Co-Chair—Operations and Performance and Deputy Chair—Regulatory	61,941
Deputy Co-Chair—Operations and Performance	61,941
Deputy Chair—Risk and Assurance	60,564
Councillor with no additional responsibilities	55,058
Councillor (minimum allowable remuneration)	49,644

Guidance note

The governance remuneration pool for the Whanganui District Council is \$744,666. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Whanganui Rural Community Board

Office	Annual remuneration (\$)
Chairperson	13,450
Member	6,724

Whangarei District Council

Office	Annual remuneration (\$)
Mayor	181,720
Deputy Mayor	104,340
Chairs of Committees of the Whole and Te Karearea Standing Committee (5)	84,777
Deputy Chairs of Committees of the Whole (3)	78,255
Chair, Civic Honours (including citizenship ceremonies)	71,734
Councillor with no additional responsibilities	65,213
Councillor (minimum allowable remuneration)	64,398

Guidance note

The governance remuneration pool for the Whangarei District Council is \$1,030,361. See the explanatory note to this determination for further information about the Remuneration Authority's methodology when fixing members' remuneration.

Schedule Part 2 Auckland Council: amended (with effect on 5 August 2026), on 27 August 2026, by clause 4 of the Local Government Elected Members (2026/27) Amendment Determination 2026 (SL 2026/243).

At Wellington this 23rd day of June 2026.

Dallas Welch,
Chairperson.

Vern Walsh,
Member.

Wynand du Plessis,

Member.

Explanatory memorandum

The following explanatory memorandum should be read in conjunction with the explanatory memorandum(s) appended to the:

- Local Government Elected Members (2026/27) Amendment Determination 2026

This memorandum is not part of the determination but is intended to indicate its general effect.

This determination comes into force on 1 July 2026 and expires at the close of 30 June 2027.

During the first quarter of 2025, the Remuneration Authority (the **Authority**) completed its triennial review of the remuneration, allowances, and hearing fees that apply to the elected members of local authorities, local boards, and community boards listed in clause 6 of Schedule 7 of the Local Government Act 2002 (**elected members**). That review resulted in elected members receiving increases from 1 July 2025 and the majority of councils receiving increases from 12 October 2025 (the day after polling day for the 2025 local elections). These increases are set out in the Local Government Elected Members (2025/26) Determination 2025.

In March 2026, the Authority sought the views of all local authorities on the matters that it should take into account in making this determination. The Authority received a small number of submissions.

In making this determination, the Authority also took into account the following:

- the triennial review:
- feedback received from the consultation carried out in March 2026:
- economic and labour market indicators, including the Labour Cost Index for the public sector for the year to March 2026:
- the increases received by elected members effective from 1 July 2025:
- the increases received by the majority of councils from 12 October 2025.

After considering those matters, and applying the mandatory criteria that the Authority must have regard to in accordance with clause 7 of Schedule 7 of the Local Government Act 2002 and sections 18 and 18A of the Remuneration Authority Act 1977, the Authority decided to (from 1 July 2026)—

- maintain the allowances and hearing fees covering elected members at their post-2025 local elections levels (*see* Local Government Elected Members (2025/26) Determination 2025) except for the vehicle-kilometre allowance, which has been adjusted to reflect the rates prescribed by the Inland Revenue Department in Operational Statement OS 19/04 (KM 2026):

- remove the requirement that elected members can claim a home security system allowance only if their primary place of residence is within the local authority area (local authorities retain the discretion to restrict the application of the allowance to within their areas, should they choose);
- clarify that all allowances are inclusive of goods and services tax;
- maintain the current annual remuneration rates for Auckland Council and Auckland Local Boards elected members until a further review can be undertaken to consider the impacts that the Local Government (Auckland Council) (Transport Governance) Amendment Act 2026 may have on the Council's governance arrangement and the workloads of the elected members;
- maintain the current annual remuneration rates for regional councils, community boards, and most territorial authorities;
- apply an increase of no greater than 1.7% to the annual remuneration rates of 19 territorial authorities that received an increase of less than 1.7% following the October 2025 local elections (this figure was informed by the Labour Cost Index for the public sector for the year to March 2026).

The governance remuneration pools for the majority of local authorities are maintained at their post-2025 local election levels. The exceptions are the 19 territorial authorities whose pools have been adjusted by up to 1.7% to reflect the increases made to their elected members' remuneration. The governance remuneration pools for each local authority are included in the guidance notes in the Schedule.

The preceding explanatory memorandum should be read in conjunction with the explanatory memorandum(s) appended to the:

- Local Government Elected Members (2026/27) Amendment Determination 2026

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 25 June 2026.

Notes

1 *General*

This is a consolidation of the Local Government Elected Members (2026/27) Determination 2026 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 *Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 *Editorial and format changes*

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 *Amendments incorporated in this consolidation*

Local Government Elected Members (2026/27) Amendment Determination 2026 (SL 2026/243)

Report to Council



DATE: 1 October 2026
TO: Mayor and Councillors
FROM: Chief Financial Officer

Treasury Management Policy

1. Summary

This report is to inform the Council of the proposed new Treasury Management Policy. The policy will merge the Council's current Investment Policy and Liability Management Policy together, reducing administrative burden in the future.

The policy was reviewed by the Risk and Assurance Committee in August where the following changes were proposed and agreed to:

The addition of a paragraph to deal with the breaches of the Funding Controls that are temporary due to loans related to Three Waters which will be transferred to Coast Waters on 1 July 2027 as follows:

Under the Liability Management section, Liquidity and Funding Risk Control Limits, add the following sentence, "Where the non-compliance relates specifically to Local Water Done Well matters, the breach is accepted, and retrospectively reported to Council."

And;

Under the Counterparty Credit Risk section, the matrix guide amount relating to NZ Registered Bank maximum exposure has been increased from \$10m to \$15m allowing Council sufficient room to hold reserves for proposed capital works while not requiring Council to engage with additional counterparties.

2. Background

Council currently has an Investment Policy and a Liability Management Policy which are required under section 102 of the Local Government Act 2002 (LGA). The Investment Policy deals with investments, risk management and the procedures for managing revenue. The Liability Management Policy deals with interest rate exposure, liquidity, credit exposure, debt repayment and borrowing.

3. Current Situation

This report proposes that the two reports be merged into one Treasury Management Policy, as allowed under the Local Government Act 2002, as the two functions are interconnected. This will also reduce administration as the policies can be adopted as one going forward.

In August the policy was presented to the Risk and Assurance Committee for review and endorsed with the amendments suggested in item 1.2 of this report.

4. Options

Option 1: Council agrees to the merger of the Investment Policy and the Liability Management Policy into the Treasury Management Policy and accepts the proposed amendments as reviewed by the Risk and Assurance Committee and found in item 1.2 of this report.

Option 2: Council agrees to the merger of the Investment Policy and the Liability Management Policy into the Treasury Management Policy and Council proposes changes to the proposed amendments found in item 1.2 of this report.

Option 3: Council does not approve the merger of the two policies or the proposed amendments and maintains the status quo.

5. Assessment of Options

5.1. Option 1

5.1.1. Pros

- Reduced administrative burden by combining two policies into one. Brings Council back into alignment on Funding Risk Control and Counterparty Credit Risk.

5.1.2. Cons

- There is increased exposure to Councils two banking partners as limits will be increased from \$10m to \$15m for both parties. However, given the nature of the partners the risk is considered to be low.

5.1.3. Financial Implications

- No financial implications with this option have been identified.

5.1.4. Significance and Engagement Assessment

- The level of significance has been assessed as medium due to changes to Council policy. No public consultation is considered necessary.

5.2. Option 2

5.2.1. Pros

- Reduced administrative burden by combining two policies into one.

5.2.2. Cons

- Would be assessed based on Councils proposed amendments.

5.2.3. Financial Implications

- Would be assessed based on Councils proposed amendments.

5.2.4. Significance and Engagement Assessment

- The level of significance has been assessed as medium due to changes to Council policy. No public consultation is considered necessary.

5.3. Option 3

5.3.1. Pros

- None have been identified.

5.3.2. Cons

- Council would be in breach of two controls relating to Funding Risk and Counterparty Credit Risk until staff could take relevant action to rectify these matters.

5.3.3. Financial Implications

- Council would likely incur additional interest costs as it would need to borrow additional funds to smooth the Funding Risk Control breach related to Three Waters loans.

5.3.4. Significance and Engagement Assessment

- The level of significance has been assessed as medium due to changes to Council policy. No public consultation is considered necessary.

6. Risk Assessment

- 6.1.** If Council chooses option 3 it will be in breach of the existing Liability Management Policy as Three Waters Loans will breach Funding Risk Controls. Staff would need to take action to correct this to bring Council back into policy compliance, which would mean raising new debt now to smooth the maturity profile of loans. This would potentially increase Council's borrowing costs, make counterparty risk more difficult to manage and could have adverse effects once the Three Waters Loans are transferred to Coast Waters.
- 6.2.** Council would also be in breach of the existing Investment Policy counterparty credit risk control. Staff would need to take action to bring Council back into compliance by either repaying debt now and borrowing again in the future, at potentially higher interest rates to reduce funds held, or engage with additional third parties to spread Council's cash holding across more institutions, which would increase the administrative burden on staff.

7. Preferred Option and Reasons

Option 1 is the preferred option as it reduces the administrative burden on Council staff, puts policy controls in place to deal with the temporary control breaches relating to Three Water loan transfers and increases the counterparty limits allowing Council to continue to hold funds in reserve with existing providers for planned capital works.

8. Recommendations

- 8.1.** That the report be received.
- 8.2.** That Council adopts option 1 and agrees to the merger of the Investment Policy and the Liability Management Policy into the Treasury Management Policy and accepts the proposed amendments as follows:
 - 8.2.1.** Under the Liability Management section, Liquidity and Funding Risk Control Limits, add the following sentence, "Where the non-compliance relates specifically to Local Water Done Well matters, the breach is accepted, and retrospectively reported to Council."
And;
 - 8.2.2.** Under the Counterparty Credit Risk section, the matrix guide amount relating to NZ Registered Bank maximum exposure has been increased from \$10m to \$15m allowing Council sufficient room to hold reserves for proposed capital works while not requiring Council to engage with additional counterparties.

Stephen Lewis
Chief Financial Officer

TREASURY MANAGEMENT POLICY

**COMPRISING THE LIABILITY MANAGEMENT POLICY AND
INVESTMENT POLICY**

Adopted ### 2026

1. INTRODUCTION

Westland District Council (the Council) undertakes borrowing (liability management) and investment (investment management) activities, which in total are referred to as treasury management activity. The Council's treasury activities are carried out within the requirements of the Local Government Act 2002, its related amendments and other relevant local authority legislation.

The Treasury Management Policy (the Policy) provides the framework for all of the Council's borrowing and investment activities and defines key responsibilities and the operating parameters within which borrowing, investment and related risk management activities are to be carried out.

Key borrowing and investment objectives form the basis of the policies. These objectives, while consistent with best treasury management practice, are subject to overall Council objectives, as stated in the Annual Plan and Long Term Plan (LTP).

This Policy covers:

- a. Liability management
The Council's borrowing activity is largely driven by its capital works programme, mainly related to its infrastructure assets. The Council's liability management policy is discussed in Section 4 of this Policy.
- b. Investments
The Council manages a portfolio of investments comprising equity investments, property, forestry and financial investments. The Council's investment policy is discussed in Section 5 of this Policy.

Council acknowledges that there are various financial risks such as interest rate risk, foreign currency risk, liquidity risk and credit risk arising from its treasury activities. The Council is a risk averse entity and does not wish to incur additional risk from its treasury activities.

2. PURPOSE

This document identifies the policy of Council in respect of treasury management activities. The key objective of this Policy is to control and manage costs and investment returns that can influence the Council's operational budgets and public equity.

3. STATUTORY OBJECTIVES

The statutory objectives of the Policy are as follows:

- a. All external borrowing, investments and incidental financial arrangements (e.g., use of interest rate hedging financial instruments, equity investments in the form of uncalled capital, and lending arrangements with CCOs and CCTOs) will meet requirements of the Local Government Act 2002.
- b. The Council is governed by the following relevant legislation:
 - i. Local Government Act 2002.
 - ii. Local Government (Financial Reporting and Prudence) Regulations 2014.
 - iii. Trusts Act 2019. When exercising any power to invest trust property, a trustee must exercise the care and skill that a prudent person of business would exercise in managing the affairs of others.
- c. All projected external borrowings are approved by the Council as part of the Annual Plan or the LTP process.
- d. The Council will not enter into any borrowings denominated in a foreign currency.

- e. Hire Purchase, Deferred Purchase, Trade Credit - for the purposes of sub-paragraph (c)(ii)(B) of the definition of "borrowing" in section 112 of the LGA 2002, "borrowing" does not include:
- i. Debt incurred in connection with hire purchase of goods, the deferred purchase of goods or services, or the giving of credit for the purchase of goods or services, if the goods or services are obtained in the ordinary course of Council's performance of its lawful functions, on terms and conditions available generally to parties of equivalent credit-worthiness, for amounts not exceeding in aggregate \$250,000; or
 - ii. The deferred purchase of goods or services or the giving of credit for the purchase of goods or services through the mechanism of contract retentions held for periods less than 365 days.
- f. Other - Instruments not specifically referred to in this Policy may only be used with specific Council approval.

4. LIABILITY MANAGEMENT POLICY

INTRODUCTION

Council's liabilities comprise of borrowings and various other liabilities. Council maintains borrowings in order to:

- Raise specific debt associated with projects and capital expenditures.
- Raise finance leases for fixed asset purchases.
- Fund assets whose useful lives extend over several generations of ratepayers.
- Council will not raise external debt to fund operating expenses, except where this relates to projects that will deliver economic benefits in excess of the total finance costs.

BORROWING LIMITS

Debt will be managed within the following limits:

Measure	Limit
Net Debt / Total Revenue	140%
Net Interest / Total Revenue	10%
Net Interest / Annual Rates Income	15%
Liquidity: (Liquid Investments + External Debt + Unutilised Committed Debt Facilities) / External Debt	>110%

- Total Revenue is defined as cash earnings from rates, government grants and subsidies, user charges, interest, dividends, financial and other revenue and excludes non-government capital contributions (e.g. developer contributions and vested assets).
- Net debt is defined as total debt less available liquid financial assets and investments.
- Liquidity is defined as external debt plus unutilised committed debt facilities plus liquid investments and cash divided by external debt. Liquid investments are defined as being:
 - o Overnight bank cash deposits
 - o Wholesale/retail bank term deposits no greater than 30 days
- Net Interest is defined as the amount equal to all interest and financing costs less interest income for the relevant period.
- Annual Rates Income is defined as the amount equal to the total revenue from any funding mechanism authorised by the Local Government (Rating) Act 2002 together with any revenue received from other LGs for services provided and for which the other LGs rate.
- Financial covenants are measured on Council only not the consolidated group.
- Disaster recovery requirements are to be met through the liquidity ratio.

ASSET MANAGEMENT PLANS

In approving new debt Council considers the impact on its borrowing limits as well as the economic life of the asset that is being funded and its overall consistency with Council's LTP.

BORROWING MECHANISMS

Council is able to borrow through a variety of market mechanisms including issuing bonds, commercial paper (CP) and debentures, direct bank borrowing, LGFA, accessing the short and long-term wholesale debt capital markets directly or indirectly, or internal borrowing of reserve and special funds. In evaluating strategies for new borrowing (in relation to source, term, size and pricing) the following is taken into account:-

- Available terms from banks, LGFA and debt capital markets.
- Council's overall debt maturity profile, to ensure concentration of debt is avoided at reissue/rollover time.
- Prevailing interest rates and margins relative to term for loan stock issuance, LGFA, debt capital markets and bank borrowing.
- The market's outlook on future credit margins and interest rate movements as well as its own.
- Ensuring that the implied finance terms and conditions within the specific debt (e.g. project finance) are evaluated in terms such as cost/tax/risk limitation compared to the terms and conditions Council could achieve in its own right.
- Legal documentation and financial covenants considerations.
- For internally funded projects, to ensure that finance terms for those projects are at least as equitable with those terms from external borrowing.
- Alternative funding mechanisms such as leasing should be evaluated with financial analysis in conjunction with traditional on-balance sheet funding. The evaluation should take into consideration rights and obligations, redemption value and effective cost of funds.

Council's ability to readily attract cost effective borrowing is largely driven by its ability to rate, maintain a strong financial standing and manage its relationships with its investors, LGFA, and financial institutions/brokers.

SECURITY

Council's external borrowings and interest-rate risk management instruments will generally be secured by way of a charge over rates and rates revenue offered through a Debenture Trust Deed. Under a Debenture Trust Deed, Council's borrowing is secured by a floating charge over all Council rates levied under the Local Government (Rating) Act 2002. The security offered by Council ranks equally or *pari passu* with other lenders.

From time to time, and with Council approval, security may be offered by providing a charge over one or more of Council's assets.

Physical assets will be charged only where:

- There is a direct relationship between the debt and the purchase or construction of the asset, which it funds (e.g. an operating lease, or project finance).
- Council considers a charge over physical assets to be appropriate.
- Any pledging of physical assets must comply with the terms and conditions contained within the security arrangement.

DEBT REPAYMENT

The funds from all asset sales and operating surpluses will be applied to the reduction of debt and/or a reduction in borrowing requirements, unless the Council specifically directs that the funds will be put to another use.

Debt will be repaid as it falls due in accordance with the applicable loan agreement. Subject to the debt limits, a loan may be rolled over or re-negotiated as and when appropriate. The maximum period for any single tranche of external debt will be twenty years.

Council will manage debt on a net portfolio basis and will only externally borrow when it is commercially prudent to do so.

GUARANTEES/CONTINGENT LIABILITIES AND OTHER FINANCIAL ARRANGEMENTS

Council may act as guarantor to financial institutions on loans or enter into incidental arrangements for organisations, clubs, Trusts, or Business Units, when the purposes of the loans are in line with Council's strategic objectives.

Council is not allowed to guarantee loans to Council-controlled trading organisations under Section 62 of the Local Government Act.

Financial arrangements include:

- Rural housing loans
- Tenant contribution flats
- Rural water supply or waste water loans
- Advances to community organisations

Council will ensure that sufficient funds or lines of credit exist to meet amounts guaranteed. At any time aggregate guarantees will not exceed the Council's available liquidity capacity.

BORROWING MECHANISMS FOR COUNCIL CONTROLLED ORGANISATIONS AND COUNCIL CONTROLLED TRADING ORGANISATIONS

To better achieve its strategic and commercial objectives, Council may provide financial support in the form of debt funding directly or indirectly to CCO/CCTOs.

Guarantees of financial indebtedness to CCTOs are prohibited, but financial support may be provided by subscribing for shares as called or uncalled capital.

Any lending arrangement (direct or indirect) to a CCO or CCTO must be approved by Council. In recommending an arrangement for approval the Group Manager: Corporate Services and Risk Assurance considers the following:

- Credit risk profile of the borrowing entity, and the ability to repay interest and principal amount outstanding on due date.
- Impact on Council's credit standing, debt cap amount (where applicable), lending covenants with the LGFA and other lenders and Council's future borrowing capacity.
- The form and quality of any security arrangements provided.
- The lending rate given factors such as; CCO or CCTO credit profile, external Council borrowing rates, borrower note and liquidity buffer requirements, term etc.
- Lending arrangements to the CCO or CCTO must be documented on a commercial arm's length basis. A term sheet, including matters such as borrowing costs, interest payment dates, principal payment dates, security and expiry date is agreed between the parties.
- Accounting and taxation impact of on-lending arrangement.

All lending arrangements must be executed under legal documentation (e.g. loan, guarantee) reviewed by Council's independent legal counsel and approved by Council.

INTERNAL BORROWING OF SPECIAL AND GENERAL RESERVE FUNDS

Council maintains certain reserve funds for future asset replacements and other projects. Where funds are required for capital expenditure, internal borrowing from these funds will be used for in preference to external borrowing. Accordingly, Council maintains its funds in short term maturities emphasising counterparty credit worthiness and liquidity. The interest rate yield achieved on the funds therefore is a secondary objective. Notwithstanding, short term investments may be held in excess of those required by covenants should the interest yield exceed Council's cost of finance, and where maturity dates are synchronised.

Liquid assets will not be required to be held against special funds or reserve funds unless such funds are held within a trust requiring such. Instead, Council will manage these funds using internal borrowing facilities against general reserves.

Any internal borrowing of reserve funds used must be reimbursed for interest revenue lost. Interest on internally-funded loans is determined and charged annually, based on year-end loan balances at the agreed three-year fixed interest rate. Except where a specific rate has been approved for particular circumstances, the three-year rate is set annually at the start of the financial year, based on the three-year swap rate plus the funding margin. The funding margin is based on the margin charged by the LGFA for a 3-year term.

NEW ZEALAND LOCAL GOVERNMENT FUNDING AGENCY (LGFA) LIMITED INVESTMENT

Notwithstanding other provisions of this Policy, the Council may borrow from the New Zealand Local Government Funding Agency Limited (LGFA) and, in connection with that borrowing, may enter into the following related transactions to the extent it considers necessary or desirable:

- Contribute a portion of its borrowing back to the LGFA as an equity contribution to the LGFA. For example, borrower notes
- Provide guarantees of the indebtedness of other local authorities to the LGFA and of the indebtedness of the LGFA itself
- Commit to contributing additional equity (or subordinated debt) to the LGFA if required
- Secure its borrowing from the LGFA and the performance of other obligations to the LGFA or its creditors with a charge over the Council's rates and rates revenue.
- Subscribe for shares and uncalled capital in the LGFA.

INTEREST RATE EXPOSURE

Interest rate risk is the risk that funding costs (due to adverse movements in wholesale market interest rates) will materially exceed or fall short of projections included in the LTP and Annual Plan so as to adversely impact revenue projections, cost control and capital investment decisions, returns or feasibilities.

The primary objective of interest rate risk management is to reduce uncertainty relating to interest rate movements through fixing or hedging of interest costs. Certainty around interest costs is to be achieved through the proactive management of underlying interest rate exposures.

The following are approved instruments for managing this exposure:

- Forward rate agreements ("FRAs") on bank bills
- Interest rate swaps including:
 - Forward start swaps/collars. Start date <24 months, unless linked to existing maturing fixed rate instruments
 - Swap extensions and shortenings
- Interest rate options on:
 - Bank bills (purchased caps and one for one collars)
 - Interest rate swaptions (purchased swaptions and one for one collars only)

- o Fixed rate loans and term debt

Counterparty credit risk exposures arising from the use of approved interest rate instruments are captured within section 6.

INTEREST RATE RISK CONTROL LIMITS

Exposure to interest rate risk is managed and mitigated through the risk control limits defined in the table below.

Council's forecast gross external debt should be within the following fixed/floating interest rate risk control limits. Forecast gross external debt amounts do not include any pre-funded debt maturity amounts.

Forecast gross external debt is the amount of total external debt for a given period. Forecasting gross external debt allows for pre-hedging in advance of projected physical drawdown or raising of new debt. When approved forecasts are changed and signed off by the Chief Financial Officer (CFO), the amount of interest rate fixing in place may have to be adjusted to ensure compliance with the Policy minimum and maximum limits.

The CFO can consider and approve alternative debt forecast scenarios that make assumptions around such matters as, the delivery and timing of the capital expenditure programme when designing the interest rate strategy. However, the interest rate risk position measured and reported to the CFOs agreed and approved base case debt forecast.

Council's forecast gross external debt should be within the following fixed/floating interest rate risk control limits.

Debt Interest Rate Policy Parameters (calculated on rolling monthly basis)			
Debt Period Ending	Debt Amount	Minimum Fixed	Maximum Fixed
Year 1		40%	90%
Year 2		35%	85%
Year 3		30%	80%
Year 4		25%	75%
Year 5		20%	70%
Year 6		0%	65%
Year 7		0%	60%
Year 8		0%	50%
Year 9		0%	50%
Year 10		0%	50%
Year 11 plus		0%	25%

- In complying with the above Interest Rate Limits, consideration must be given to Local Water Done Well and the impact on the longer-term debt forecasts, interest rate risk position and strategy.

- A fixed rate maturity profile that is outside the above limits, but self corrects within 90-days is not in breach of this Policy. However, any policy limit non-compliance, that does not self-correct within 90 days must be approved by Council. Where the non-compliance relates specifically to Local Water Done Well matters, the breach is accepted, and retrospectively reported to Council.
- . Floating rate debt may be spread over any maturity out to 12 months. Bank advances may be for a maximum term of 12 months.
- “Fixed Rate” is defined as all known interest rate obligations on forecast gross external debt, including where hedging instruments have fixed, movements in the applicable reset rate.
- “Floating Rate” is defined as any interest rate obligation subject to movements in the applicable reset rate.
- Fixed interest rate percentages are calculated based on the average amount of fixed interest rate obligations relative to the average forecast gross external debt amounts for the given period (as defined in the table above).
- Interest rate swap maturities beyond the maximum LGFA bond maturity must be approved by Council through a specific approval.
- Hedging outside the above risk parameters must be approved by Council.
- Interest rate options must not be sold outright. However, one for one collar option structures are allowed, whereby the sold option is matched precisely by amount and maturity to the simultaneously purchased option. During the term of the option, only the sold side of the collar can be closed out (i.e. repurchased) otherwise, both sides must be closed simultaneously. The sold option leg of the collar structure must not have a strike rate “in the money”.
- Purchased borrower swaptions mature within 12 months.
- Interest rate options with a maturity date beyond 12 months that have a strike rate (exercise rate) higher than 2.00% above the appropriate swap rate, cannot be counted as part of the fixed rate hedge percentage calculation.
- The forward start period on swap/collar strategies is to be no more than 24 months, unless the forward start swap/collar starts on the expiry date of an existing fixed interest rate instrument and has a notional amount which is no more than that of the existing fixed rate instrument.

LIQUIDITY AND FUNDING RISK

Cash flow deficits in various future periods based on long term financial forecasts are reliant on the maturity structure of cash, short-term financial investments, loans and bank facilities. Liquidity risk management focuses on the ability to access committed funding at that future time to fund the gaps.

Funding risk management centres on the ability to re-finance or raise new debt at a future time at the same or more favourable pricing (fees and borrowing margins) and maturity terms of existing loans and facilities.

The management of Council’s funding risks is important as several risk factors can arise to cause an adverse movement in borrowing margins, term availability and general flexibility including:

- Local Government risk is priced to a higher fee and margin level.

- Council's own credit standing or financial strength as a borrower deteriorates due to financial, regulatory or other reasons.
- A large individual lender to Council experiences its own financial/exposure difficulties resulting in Council not being able to manage their debt portfolio as optimally as desired.
- New Zealand investment community experiences a substantial "over supply" of Council investment assets.
- Financial market shocks from domestic or global events.

A key factor of funding risk management is to spread and control the risk to reduce the concentration of risk at one point in time so that if any of the above events occur, the overall borrowing cost is not unnecessarily increased and desired maturity profile compromised due to market conditions.

LIQUIDITY AND FUNDING RISK CONTROL LIMITS

- External debt and unutilised committed debt facilities together with liquid investments must be maintained at an amount over 110% of existing external debt.
- Council has the ability to pre-fund up to 18 months forecast debt requirements including refinancing. Debt re-financings that have been pre-funded will remain included within the funding maturity profile until their maturity date and will not be included in the liquidity ratio calculation described above.

The maturity profile of the total committed funding in respect to all external debt / loans and committed debt facilities, is to be controlled by the following system:

Period	Minimum %	Maximum %
0 to 3 years	15%	60%
3 to 7 years	25%	85%
7 years plus	0%	60%

In complying with the above Funding Limits, consideration must be given to Local Water Done Well, the impact on the longer-term debt forecasts, the agreed debt transfer mechanism and the ongoing debt funding risk position and strategy.

- A funding maturity profile that is outside the above limits, but self corrects within 90-days is not in breach of this policy. However, any policy limit non-compliance, that does not self-correct within 90 days must be approved by Council. Where the non-compliance relates specifically to Local Water Done Well matters, the breach is accepted, and retrospectively reported to Council.

Once debt has been refinanced with a contracted term deposit (pre-funded), the term deposit amount will net off the maturing debt instrument from the funding maturity profile percentage calculation.

To minimise concentration risk the LGFA require that not more than the greater of NZD 100 million or 33% of a Councils borrowings from the LGFA will mature in any 12 month period.

5. INVESTMENT POLICY

INTRODUCTION

Council generally holds investments for strategic reasons where there is some community, social or economic benefit accruing from the investment activity, or because it is required to do so by covenant. Generating a commercial return on strategic investments is considered a secondary objective. Investments and associated risks are monitored and managed, and regularly reported to Council. Specific purposes for maintaining investments include:

- strategic purposes consistent with Council's Long Term Plan
- provide alternative funds to rates for future commitments
- retention of vested land
- holding short term investments for working capital and capital expenditure requirements
- support inter-generational allocations
- provide liquid funds in the event of an emergency
- funding for Restricted Reserves and Council Created Reserves
- investing proceeds from the sale of assets

Council recognises that as a responsible public authority all investments held, should be low risk and that this generally means lower returns.

OBJECTIVES

In its financial investment activity, Council's primary objective when investing is the protection of its investment capital and that a prudent approach to risk/return is always applied within the confines of this policy. Accordingly, only approved credit-worthy counterparties are acceptable. The Council will act effectively and appropriately to:

- protect its investments
- ensure the investments benefit the community
- maintain a prudent level of liquidity and flexibility to meet both planned and unforeseen cash requirements

POLICY

The Council's general policy on investments is that:

- Council may hold financial, property, forestry, and equity investments if there are strategic or economic reasons.
- Council will keep under review its approach to all major investments and the credit rating of approved financial institutions.
- Council will review its policies on holding investments at least once every three years.

ACQUISITION OF NEW INVESTMENTS

With the exception of financial investments, new investments are acquired if an opportunity arises and approval is given by the appropriate Council committee, based on advice and recommendations

from Council officers. Before approving any new investments, Council gives due consideration to the contribution the investment will make in fulfilling Council's strategic objectives, and the financial risks of owning the investment. The authority to acquire financial investments is contained within the delegation manual. Performance of Council's investment portfolio is reported quarterly.

INVESTMENT MIX

Council may maintain the following mix of investments:

Equity investments

Council maintains equity investments in Council Controlled Organisations [CCOs] and other minor shareholdings. Council's equity investments fulfil various strategic, economic and financial objectives as outlined in the LTP.

Council seeks to achieve an acceptable rate of return on all its equity investments consistent with the nature and purpose of the investment. Dividends received from CCOs and unlisted companies not controlled by Council are recognised when they are received in the consolidated revenue and expense account.

Any purchase or disposition of equity investments requires Council approval and any gain or loss arising from the sale of these investments is to be recognised in the Statement of Financial Performance.

Council may also acquire shares that are gifted or are a result of restructuring.

Unless otherwise directed by Council, the proceeds from the disposition of equity investments will be used firstly to repay any debt relating to the investment and then included in the relevant consolidated capital account.

Council recognises that there are risks associated with holding equity investments and to minimise these risks Council, or nominated Committee, monitors the performance of its equity investments on a twice yearly basis to ensure that the stated objectives are being achieved. Council seeks professional advice regarding its equity investments when it considers this appropriate.

New Zealand Local Government Funding Agency Limited

Council may invest in shares and other financial instruments of the New Zealand Local Government Funding Agency Limited (LGFA), and may borrow to fund that investment.

The Council's objective in making any such investment will be to:

- Obtain a return on the investment.
- Ensure that the LGFA has sufficient capital to become and remain viable, meaning that it continues as a potential source of debt funding for the Council.

Due to these dual objectives, the Council may invest in LGFA shares in circumstances in which the return on that investment is potentially lower than the return it could achieve with alternative investments. If required in connection with the investment, the Council may also subscribe for uncalled capital in the LGFA and act as guarantor.

As a borrower, Council's investment is recognised through shares and borrower notes. As an investor in LGFA shares and as a Guarantor, Council subscribes for uncalled capital in the LGFA.

Property investments

Council's overall objective is to only own property that is necessary to achieve its strategic objectives.

As a general rule, Council will not maintain a property investment where it is not essential to the delivery of relevant services, and property is only retained where it relates to a primary output of Council. Council reviews property ownership through assessing the benefits of continued ownership in comparison to other arrangements which could deliver the same results. This assessment is based on the most financially viable method of achieving the delivery of Council services. Council generally follows similar assessment criteria in relation to new property investments.

Council reviews the performance of its property investments on a regular basis. All income, including rentals and ground rent from property investments is included in the consolidated revenue account. All rented or leased properties will be at market rentals, except where Council has identified a level of subsidy that is appropriate.

Properties for sale are to be marketed in accordance with statutory requirements and in a manner that does not disrupt the market place, and in consultation with Community Boards and Committees where appropriate.

Any purchased properties must be supported by a current registered valuation, substantiated by management including a fully worked capital expenditure analysis.

Forestry investments

Forestry assets are held as long term investments on the basis of net positive discounted cash flows, factoring in projected market prices and annual maintenance and cutting costs.

All income from forestry is included in the consolidated revenue account.

Any disposition of these investments requires Council approval. The proceeds from forestry disposition are used firstly to repay related borrowings and then included in the relevant consolidated capital account.

Financial investments

Council's primary objectives when investing is the protection of its investment capital. Accordingly, Council may only invest in approved creditworthy counterparties. Credit ratings are monitored and reported quarterly to Council.

Council may invest in approved financial instruments as set out below:

Short Term (up to 90 days)

- Call and short term bank deposits
- Bank registered certificates of deposit (RCDs)

Core investments

- LGFA borrower notes / CP / bills / bonds
- NZ Government, Local Authority stock or State Owned Enterprise (SOE) bonds
- Bank and corporate bonds (senior)
- Corporate promissory notes/Commercial paper (senior)

All investments must be senior in ranking. The following types of investments are expressly excluded;

- Structured debt where the issuing entities are not a primary borrower/issuer
- Sub-ordinated debt (other than Borrower Notes subscribed from the LGFA), junior debt, perpetual bonds and hybrid notes such as convertibles

These investments are aligned with Council's objective of investing in high credit quality and highly liquid assets.

Council's investment portfolio will be arranged to provide sufficient funds for planned expenditure and allow for the payment of obligations as they fall due. Council prudently manages liquid financial investments as follows:

- Any liquid investments must be restricted to a term that meets future cash flow and capital expenditure projections.
- Interest income from financial investments is credited to general funds, except for income from investments for special funds, reserve funds and other funds where interest may be credited to the particular fund.
- Internal borrowing will be used wherever possible to avoid external borrowing.

Special funds and reserve funds

Liquid assets are not required to be held against special funds and reserve funds. Instead Council will internally borrow or utilise these funds wherever possible.

Trust funds

Where Council hold funds as a trustee, or manages funds for a Trust then such funds must be invested on the terms provided within the Trust. If the Trust's investment policy is not specified then this policy should apply.

Loan Advances

Council may provide advances to CCOs, CCTOs, charitable trusts and community organisations for strategic purposes only.

New loan advances are by Council resolution only.

Council does not lend money, or provide any other financial accommodation, to a CCO or CCTO on terms and conditions that are more favourable to the CCO or CCTO than those that would apply if Council were (without charging any rate or rate revenue security) borrowing the money or obtaining the financial accommodation.

Council reviews performance of its loan advances on a regular basis to ensure strategic and economic objectives are being achieved. The GMCS monitors loan advances and reports to Council quarterly.

RISK MANAGEMENT

INVESTMENT MATURITY/INTEREST RATE RISK CONTROL LIMITS

Council's primary objective when investing is the protection of its investment. Accordingly, only high quality creditworthy counterparties are acceptable. Creditworthy counterparties (other than Government) are selected on the basis of their current Standard and Poor's (S&P) or equivalent rating (i.e. Fitch, Moody's).

Within the above credit constraints Council also seeks to:

- Ensure investments are liquid and where applicable there is a readily available secondary market for negotiable investment instruments.
- Optimise investment return within policy maturity limits; and
- Manage potential capital losses if investments need to be liquidated before maturity.

The following operating principles capture Council's investment objectives as stated above and form the basis for its investment activity:

- Credit risk is minimised by placing maximum counterparty/issuer and investment portfolio limits for each broad class of non-Government issuer and by limiting investments to strongly rated registered banks, local authorities, SOE's and corporates, and issuers secured by rates within prescribed amounts. Refer section 6.
- Liquidity risk is minimised by ensuring that all negotiable investments must be capable of being liquidated in a readily available secondary market. Furthermore, Council must maintain at least 50% of its investments with a maturity of less than one year. The maximum investment term is no greater than 2 years.

An important objective of the financial investment portfolio is to match the portfolio's maturity term to planned expenditure thereby ensuring that investments are available when required. Financial investments should be restricted to a term that meets future cash flow projections and be mindful of forecast debt associated with future capital expenditure programs as outlined within the LTP.

FOREIGN EXCHANGE RISK

Council has foreign exchange exposure through the occasional purchase of foreign exchange dominated plant, equipment and services. The library may also purchase items in foreign currency amounts.

Generally, all significant commitments for foreign exchange are hedged using foreign exchange contracts, once expenditure is committed and approved. Routine small payments are converted at the spot exchange rate on the date of payment. Both spot and forward foreign exchange contracts can be used by Council. Counterparty credit risk exposures arising from the use of approved foreign exchange instruments are captured within section 6.

Council shall not borrow or enter into incidental arrangements, within or outside New Zealand, in currency other than New Zealand currency.

DEPARTURES FROM NORMAL POLICY

The Council may, in its discretion, depart from the Investment Policies where it considers that the departure would advance its broader social or other policy objectives. Any resolution authorising an investment under this provision shall note that it departs from the Council's ordinary policy and the reasons justifying that departure.

INVESTMENT MANAGEMENT AND REPORTING PROCEDURES

Council's investments are reviewed on a regular basis, with sufficient minimum immediate cash reserves and a cash buffer maintained. The daily cash position is monitored and managed. Long-term cash flow is managed through a rolling forecast. To maintain liquidity, Council's short and long-term investment maturities are matched with Council's known cash flow requirements.

The performance of Council investments is regularly reviewed to ensure Council's strategic objectives are being met. Both performance and policy compliance are reviewed. Internal investment reports are a vital management tool and are produced and reported to Council on a quarterly and annual basis.

6. COUNTERPARTY CREDIT RISK

Counterparty credit risk is the risk of losses (realised or unrealised) arising from a counterparty defaulting on a financial instrument where the Council is a party. The credit risk to the Council in a default event will be weighted differently depending on the type of instrument entered into.

Credit risk will be regularly reviewed by the Council. Treasury related transactions would only be entered into with organisations specifically approved by the Council.

Counterparties and limits can only be approved on the basis of long-term Standard & Poor's, (S&P) credit ratings (or equivalent Fitch or Moody's rating) being A and above and/or short term rating of A-1 or above.

Limits should be spread amongst a number of counterparties to avoid concentrations of credit exposure.

The following matrix guide will determine limits:

Counterparty/issuer	Minimum S&P Long term/short term credit rating	Investments maximum per counterparty (\$m)	Risk management instruments maximum per counterparty (\$m)	Total maximum per counterparty (\$m)
NZ Government	N/A	Unlimited	None	Unlimited
Local Government Funding Agency (LGFA)	AA-/A-1	30.0	None	30.0
NZ Registered Bank	A/A-1	15.0		15.0
Local Government/SOE/Stock/Bonds/FRN/CP*	A+/A-1	1.0	None	1.0
Corporate Bonds/CP**	A+/A-1	1.0	None	1.0

* Subject to a maximum exposure no greater than 10% of the portfolio being invested in Local Government/SOE debt at any one point in time. The maximum portfolio exposure limit does not apply to the LGFA.

**Subject to a maximum exposure no greater than 20% of the portfolio being invested in corporate debt securities at any one point in time.

In determining the usage of the above gross limits, the following product weightings will be used:

- Investments (e.g. Bank Deposits) – Transaction Principal x Weighting 100% (unless a legal right of setoff exists).

- Interest Rate Risk Management (e.g. swaps, FRAs) – Transaction Notional x Maturity (years) x 3%.
- Foreign Exchange – Transaction face value amount x square root of the Maturity (years) x 15%.

To avoid undue concentration of exposures, financial instruments should be used with as wide a range of approved counterparties as possible. Maturities should be well spread. The approval process must take into account the liquidity of the market and prevailing market conditions the instrument is traded in and re-priced from.

Report to Council



DATE: 1 October 2026

TO: Mayor and Councillors

FROM: Chief Financial Officer

FINANCIAL PERFORMANCE – August 2026

1. Summary

- 1.1. The purpose of this report is to provide an indication of Council’s financial performance for the month to 31 August 2026.
- 1.2. This issue arises from a requirement for sound financial governance and stewardship with regards to the financial performance and sustainability of a local authority.
- 1.3. Council seeks to meet its obligations under the Local Government Act 2002 and the achievement of the District Vision adopted by the Council in June 2025, which are set out in the Long-Term Plan 2025–2034.
- 1.4. This report concludes by recommending that Council receive the financial performance report to 31 August 2026.

2. Background

- 2.1. Council receives monthly financial reporting so that it has current knowledge of its financial performance and position against budgets. A more detailed performance report is presented to the Risk and Assurance Committee (R&A Committee), on a quarterly basis which includes non-financial information against KPI’s adopted through the Long-Term Plan.

3. Current Situation

- 3.1. The information in the report is of a summarised nature, with only permanent variances over \$25,000 having comments. Temporary differences which are mainly budget phasing are not commented on as these will either approximate budget by the end of the financial year, or become a permanent variance which will be noted.

3.2. The financial performance report to 31 August 2026 is attached as **Appendix 1** and contains the following elements;

3.2.1. Financial Dashboard

3.2.2. Statement of Comprehensive Revenue and Expense

3.2.3. Notes to the Statement of Comprehensive Revenue and Expense

3.2.4. Revenue and Expenditure Graphs

3.2.5. Debtors

3.2.6. Debt position

3.2.7. Capital Expenditure

3.2.8. Dashboard Glossary

4. Options

4.1. Option 1: That Council receives the Financial Performance Report to 31 August 2026.

4.2. Option 2: That Council does not receive the Financial Performance Report to 31 August 2026.

5. Risk Analysis

5.1. Risk has been considered and no risks have been identified in receiving the report, however if Council did not receive the report, it could be perceived that there was a lack of financial stewardship leading to reputational risk and conduct risk.

6. Health and Safety

6.1. Health and Safety has been considered, and no items have been identified.

7. Significance and Engagement

7.1. The level of significance has been assessed as being low as the report is for information purposes only.

7.2. No public consultation is considered necessary.

8. Assessment of Options (including Financial Considerations)

8.1. Option 1: The Council receives the report. This report is to inform Council on the monthly financial position and to encourage financial stewardship.

8.2. Option 2: If the Council does not receive the report there will be no oversight of the financial position of Council or whether the costs of Council are being managed in line with budgets.

8.3. There are no financial implications to these options.

9. Preferred Option(s) and Reasons

9.1. The preferred option is Option 1.

9.2. The reason that Option 1 has been identified as the preferred option is that the report is administrative in nature and to do nothing could create risks to council. Council would be carrying out its administrative stewardship in receiving the report.

10. Recommendation(s)

10.1. That the Financial Performance Report for 31 August 2026 be received.

Stephen Lewis
Chief Financial Officer

Appendix 1: Finance Performance Report for 31 August 2026

Appendix 1



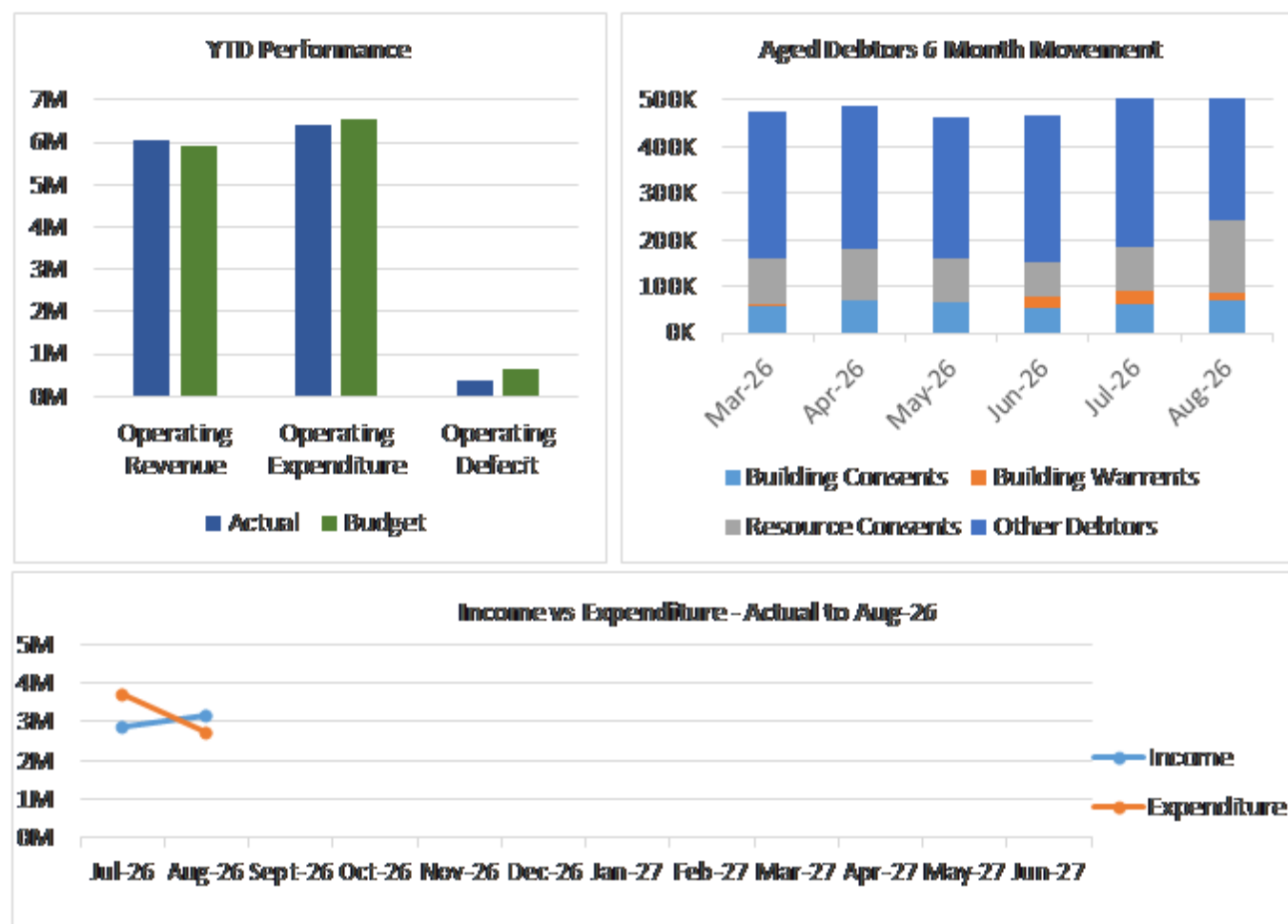
Financial Performance

Year to 31 August 2026

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Financial Dashboard



Operating Performance		Actual YTD	Budget/Target	Status
Revenue		\$6,071,424	\$5,914,228	●
Expenses		\$6,426,089	\$6,567,638	●
Operating Surplus / (Deficit)		(\$354,664)	(\$653,411)	●
Balanced Budget Ratio		94.5%	≥100.0%	●
Rates to Operating Revenue		69.8%	71.5%	●
Liquidity & Reserves				
Current Ratio		138.0%	≥100.0%	●
Net Working Capital		\$7,254,014	≥\$0	●
Cash & Equivalents		\$15,900,830	Movement	●
Deposits		\$2,000,000	Movement	●
Debt & Borrowing				
Total Gross Debt		\$41,052,632	\$41,000,000	●
Net Debt		\$23,151,802	\$32,251,908	●
Liquidity Risk - LGFA		150.9%	≥110.0%	●
Interest to Operating Revenue		2.7%	≤10.0%	●
Interest to Rates Revenue - LGFA		3.8%	≤25.0%	●
Interest Cover Ratio		-0.3	≥2	●

Statement of Comprehensive Revenue and Expenditure

	Notes	Actual YTD (\$000)	YTD Budget (\$000)	Variance YTD (\$000)	Var/Bud %	Full Year Budget (\$000)	Full Year Forecast (\$000)
Revenue							
Rates	01	4,238	4,228	10	0.23%	27,669	27,669
Grants and subsidies	02	610	817	(206)	(25.28%)	24,030	24,030
Interest Revenue	03	114	93	20	21.54%	561	561
Fees and Charges	04	583	475	109	22.92%	2,796	2,796
Other Revenue	05	526	301	225	74.56%	1,527	1,527
Total Operating Revenue		6,071	5,914	157	2.66%	56,582	56,582
Expenditure							
Employee Benefit expenses	06	1,306	1,436	(130)	(9.08%)	8,617	8,617
Finance Costs	07	275	254	21	8.22%	1,522	1,522
Depreciation	08	1,822	1,822	-	0.00%	10,931	10,931
Other Expenses	09	3,024	3,056	(32)	(1.05%)	35,161	35,161
Total Operating Expenditure		6,426	6,568	(142)	(2.16%)	56,232	56,232
Operating Surplus/(Deficit)		(355)	(653)	299	(46%)	350	350

Notes to the Statement of Comprehensive Revenue and Expenditure

Comments are provided on permanent variances over \$25,000.

01 Rates

- On track.

02 Grants and subsidies revenue

- Transport grants claimed to date total \$290k. This is under budget by \$205k due to timing.

03 Interest revenue

- Interest Revenue is 20k higher than budget due to higher-than-expected interest rates.

04 Fees and charges revenue

- Building consent fee revenue is higher than budget by \$45k due to timing, with the majority of annual Building Warrant of Fitness renewals occurring in June and July.
- Refuse fee revenue is higher than budget by \$20k due to a one-off charge for dumping a boat wreckage at Haast Landfill.

05 Other revenue

- Non-cash gain on swaps of \$181k recognized this year due favourable movements in interest rates since prior year. Swaps are market driven and also move to par as they move to the maturity date.
- Recreational contributions are \$68k higher than budget due to the timing of several larger contributions received during July and August.

06 Employee benefit expenses

- Variance reflects vacant positions.

07 Finance costs

- Interest expense is slightly higher than budget, reflecting higher-than-expected interest rates.

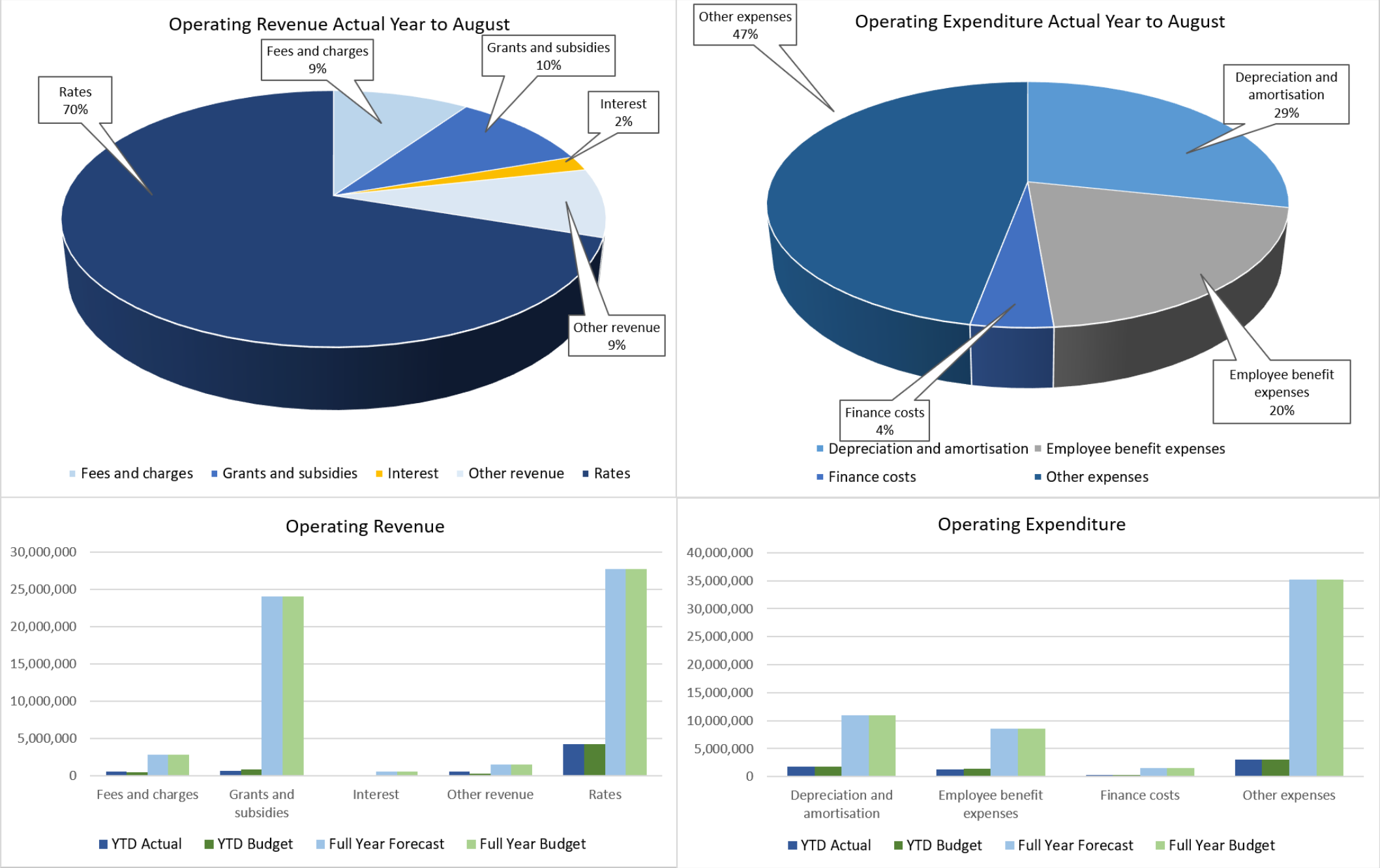
08 Depreciation expense

- Depreciation is accrued to budget pending the 2025/26 audit

09 Other expenses

- No specific material variances at this stage.

Revenue & Expenditure Graphs



Debtors at 31 August 2026

31/08/2026 Current Year					
Type	Over 90 Days	60-90 Days	30-60 Days	Current	Total (\$)
Building Consents	41,370	5,269	4,317	18,978	69,934
Building Warrants	2,262	2,194	4,654	6,870	15,979
Resource Consents	67,171	1,244	17,925	69,826	156,166
Sundry Debtors	1,146,021	1,877	83,879	182,308	1,414,085
Grand Total	1,256,824	10,584	110,775	277,981	1,656,164
31/08/2025 Prior Year Comparison					
Type	Over 90 Days	60-90 Days	30-60 Days	Current	Total (\$)
Building Consents	22,964	5,572	6,129	4,272	38,936
Building Warrants	-	1,224	4,142	25,333	30,698
Resource Consents	93,730	-	5,355	112,669	211,754
Sundry Debtors	92,888	12,822	35,293	83,932	224,936
Grand Total	209,582	19,617	50,918	226,206	506,324
Grants outstanding as at 31/08/2026					
Date Invoiced	Project				Total (\$)
31/07/2026	Totara Bridge Replacement - Claim One				345,000
19/08/2026	NZTA Claim - July 2026				334,049
					679,049

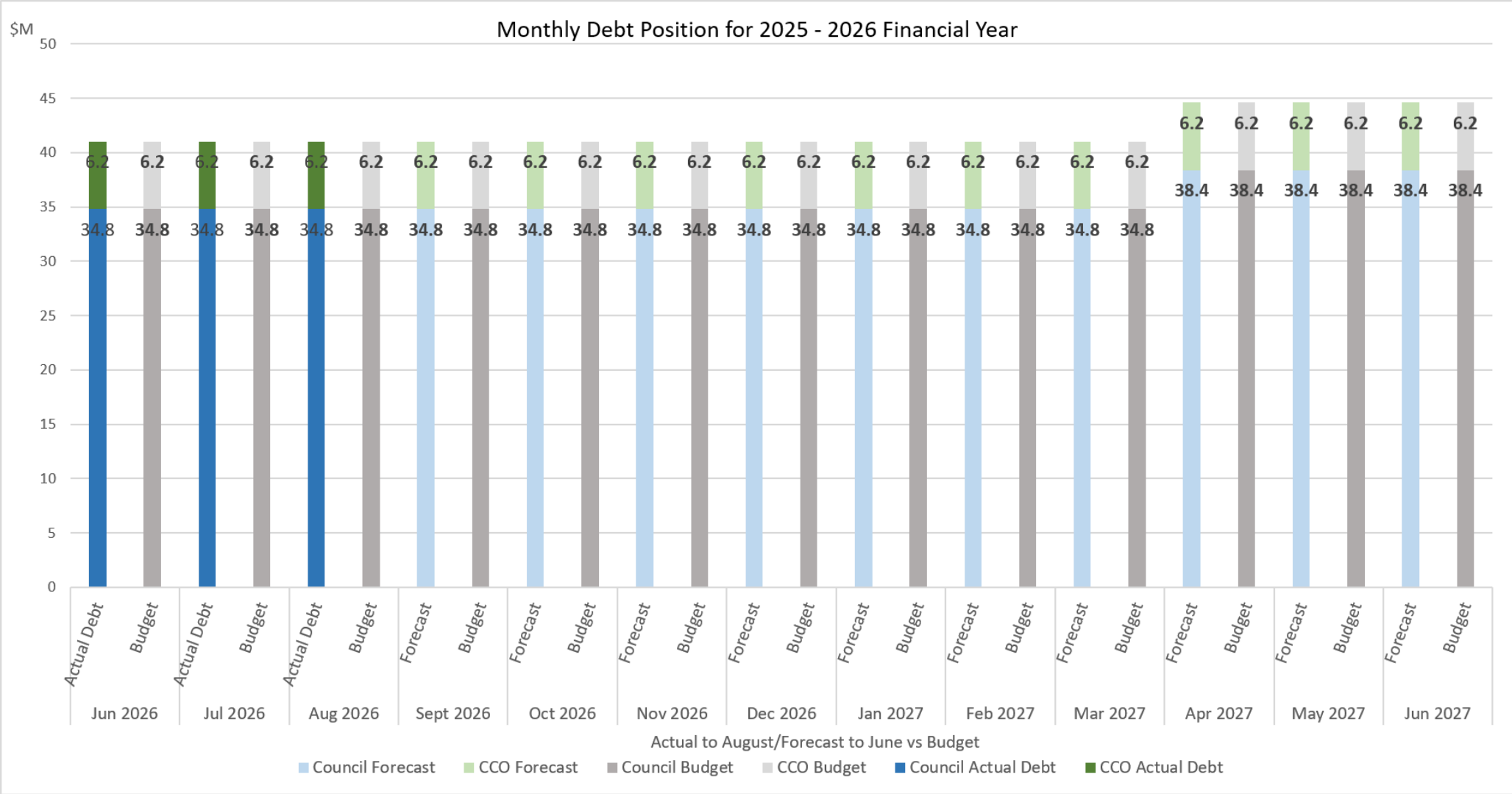
Note: The Over 90 Days balance in Sundry Debtors includes \$1.037m relating to the Racecourse land sale agreement. This is structured under a mortgage agreement where the purchase price is paid down incrementally as individual subdivided lots are sold by the developer.

Rates Debtors at 31 August 2026

Rates Debtors at 31 July 2026		6,221,921
Adjustments	(10,957)	
Less payments received	(6,938,593)	
Paid in advance change	2,225,632	
Previous years write off's	(5)	
Write off's	(1,187)	
Penalties	50,301	
Discounts	(60,679)	
Court Cost	-	
Legal Fees	1,424	
		(4,734,064)
Total Rates Debtors at 31 August 2026		1,487,857
Arrears included above at 31 August 2026	1,487,857	
Arrears at 31 August 2025	1,183,999	
Increase/(decrease) in arrears		303,858

Rates debtors reduced in August as the 1st instalment of the year was invoiced in July. Rates are invoiced quarterly and the majority of payments are due on the 20th month following the invoice date, however we are continuing to arrange more payment plans which spread the rates cost over the year.

Debt Position



Capital Expenditure

Capital Projects 2025/26 As at 31/08/2026		
Project / Activity	YtD Expenses	Annual Plan
Leadership	10,108	2,464,576
Planning & Regulatory Services	1,109	232,642
Water Supply	8,674	947,000
Waste Water	92,641	3,166,673
Solid waste	18,466	723,238
Storm water	323,077	2,563,182
Cemeteries	0	87,370
Swimming pools	94,841	585,974
Facilities & Leisure Services - other	13,114	614,231
Parks & reserves	160,578	5,362,328
Land transportation	49,822	5,308,042
Unbudgeted capital expenditure	451	0
CCO Funded Project	210,497	14,400,000
Total	983,375	36,455,256

Dashboard Glossary

- **Revenue:** Total income from rates, grants, and fees etc.
- **Expenses:** Total costs to run the organisation (staff, maintenance, etc.).
- **Balanced Budget Ratio:** Measures if Council is collecting enough to cover operating costs.

$$\frac{\text{Operating Revenue}}{\text{Operating Expenses}} \times 100$$

- **Rates to Operating Revenue:** Shows how much Council's budget depends on property rates.

$$\frac{\text{Rates Revenue}}{\text{Operating Revenue}} \times 100$$

- **Current Ratio:** Measures Council's ability to pay bills due within the next year.

$$\frac{\text{Current Assets}}{\text{Current Liabilities}}$$

- **Net Working Capital:** The "cash buffer" available for daily operations.

$$\text{Current Assets} - \text{Current Liabilities}$$

- **Cash & Equivalents:** Money in the bank or assets that can be turned into cash instantly.
- **Deposits:** Money held in longer-term bank accounts or term investments.
- **Total Gross Debt:** The total amount of money borrowed.
- **Net Debt:** Total debt less available liquid financial assets and investments.

$$\text{Total Gross Debt} - \text{Cash \& Equivalents}$$

- **Liquidity Risk (LGFA):** Ensures Council have enough cash/credit to cover upcoming debt payments.

$$\frac{\text{Total Gross Debt} + \text{Cash} + \text{Available Credit Lines}}{\text{Total Gross Debt}}$$

- **Interest to Operating Revenue:** How much of Council's total income is "eaten up" by interest.

$$\frac{\text{Interest Expense}}{\text{Operating Revenue}} \times 100$$

- **Interest to Rates Revenue (LGFA):** How much of the ratepayers' money goes toward interest.

$$\frac{\text{Interest Expense}}{\text{Rates Revenue}} \times 100$$

- **Interest Cover Ratio:** How many times your surplus can "cover" your interest costs.

$$\frac{\text{Operating Surplus (before interest)}}{\text{Interest Expense}} \times 100$$

- **Capital Expenditure (CAPEX):** Money spent on building or fixing long-term assets (roads, pipes).
- **Essential Services Ratio:** Compares spending on core infrastructure to how fast that infrastructure is wearing out (depreciation).

$$\frac{\text{CAPEX on Core Assets}}{\text{Depreciation on Core Assets}} \times 100$$

Report to Council



DATE: 1 October 2026

TO: Mayor and Councillors

FROM: General Manager – Regulatory and Compliance

DOG CONTROL POLICY AND PRACTICES REPORT 2025/2026

1. Summary

The purpose of this report is to inform Council of the Dog Control activities for the 1 July 2025 to 30 June 2026 financial year.

This matter arises from the statutory requirement of the Dog Control Act 1996 (Act) for Council to provide a report and to give public notice, of its dog control policy and practices.

This report recommends that Council receives the report and the Dog Control Policy and Practices Report 2025/2026, is made available and publicly notified.

2. Background

Section 10A of the Dog Control Act 1996 requires Council to report on its dog control policy and the dog control practices each financial year.

The Act also requires Council to publicise the report and to ensure its availability to the public, which will be made available on Councils website.

3. Current Situation

The Annual Report on Dog Control Policies and Practices 2025/2026 provides information regarding various activities including:

- The number of registered dogs
- Probationary and disqualified owners
- Dogs classified as dangerous or menacing
- Infringement notices
- Complaints received

4. Options

Option 1: That Council adopts the Dog Control Policy and Practices Report 2025/2026.

Option 2: That Council does not adopt the Dog Control Policy and Practices Report 2025/2026.

5. Assessment of Options

5.1. Option 1

5.1.1. Pros

- Council meets its statutory obligation under the Dog Control Act 1996 to report on the administration of its dog control policy and practices each financial year.

5.1.2. Cons

- None identified.

5.1.3. Financial Implications

- Minor costs to publicise the report, which will be met through existing budgets.

5.1.4. Significance and Engagement Assessment

- The adoption of the report is an administrative function required of Council under the Dog Control Act 1996 and is considered of low significance in accordance with Council's Significance and Engagement Policy.

5.2. Option 2

5.2.1. Pros

- There are no advantages identified.

5.2.2. Cons

- Not adopting the annual report would result in Council not meeting its statutory obligations under the Dog Control Act 1996.

5.2.3. Financial Implications

- None identified.

5.2.4. Significance and Engagement Assessment

- The adoption of the attached Annual Report is an administrative function required of Council under the Dog Control Act 1996 and is therefore of low significance in accordance with Council's Significance and Engagement Policy.

6. Risk Assessment

6.1. Risk has been considered, and the following risks have been identified.

6.2. Not adopting the annual report would result in Council not meeting its statutory obligations under the Dog Control Act 1996, which also provides a reputational risk.

7. Preferred Option and Reasons

The preferred option is Option 1 - that Council adopted the Annual Report on Dog Control Policies and Practices 2025/2026 to meet its statutory obligations under the Dog Control Act 1996.

8. Recommendations

8.1. That the report be received.

8.2. That Council adopts the Annual Dog Control Policy and Practices Report 2025/2026.

Lee Webster
General Manager Regulatory and Compliance

Appendix 1: Annual Dog Control Policy and Practices Report 2025/2026

Dog Control Policy and Practices Report 1 July 2025 to 30 June 2026

1 The Dog Control Act 1996

The Dog Control Act 1996 (the Act) requires Council to report on dog control policies and practices as outlined under section 10A. Section 10 A requires a territorial authority to prepare a report detailing the following:

- The number of registered dogs in the district.
- The number of dogs that have been classified as dangerous and menacing.
- The number of infringement notices issued by the Westland District Council.
- The number and nature of dog related complaints received by the Westland District Council.
- The number of prosecutions taken by Westland District Council.

2 Dog Control Policy and Bylaw

The current policy outlines the Council's requirements regarding dog control. There have been no reviews or amendments made to the Policy or Bylaw during this reporting period.

Council's objective is to ensure dogs are kept under control, particularly in public places through responsible dog ownership.

3 - Administration

3.1 Personnel

Council employs one Animal Control Officer (ACO) to provide dog control services during office hours (8.30am to 4.30pm), afterhours as well as coverage during public holidays and weekends. A casual ACO assists with the on call service to cover leave and illness as required.

During November 2025 to February 2026 Council employed a part-time ACO who concentrated on door knocking to identify unregistered dogs in selected areas. During this period, approximately 20% of the properties visited had unregistered dogs.

3.2 Hours of operation

The animal control service is provided from 8:30am to 4:30pm, Monday to Friday. ACO's respond to complaints 24 hours a day on rostered days, weekends, and statutory holidays, ensuring Council can provide service delivery expectations throughout the year.

3.3 Dog Pound

Westland District Council as a dog pound located in Hokitika. This consists of five cages and an associated exercise area.

Council is responsible for the maintenance and management of its pound assets and facilities also the stewardship and feeding of any dogs coming into its care.

The pound operates 24/7 with public access by appointment to be re-united with any dog(s) that have been impounded.

Council also maintain a kennel and run at Franz Josef Police station and one at the Haast Police station. These are used infrequently to ensure dogs are housed safely and securely until the ACO can attend to collect the dog.

4. Registration Fees and Charges

The dog control service is funded through a combination of dog registration fees and rates. The registration fees for 2025/2026 were as follows, with a 20% discount for owners 65 or over for non-working dogs:

Animal Control	Fee (GST inclusive) 2025/2026
Certified Disability Assistance Dog	Nil
Unneutered dog	\$115
Neutered dog	\$80
First working dog	\$80
Additional working dog/s	\$40
Registration Dangerous Dog	Standard Registration Fee plus 50%

5. Dog Registrations

There were 2158 dogs registered during this period, this is a 3% (70 dogs) decrease compared to the 2024/2025 registration period.

This reduction includes a large number of dogs recorded as deceased or being transferred out of the district and registered elsewhere.

Non-payment of registration fees within the required timeframe incurs a 50% penalty added to the initial registration fee, followed by issue of infringement notices (\$300). Unpaid infringement fines are referred to the Courts for collection and any outstanding dog registration fees are added to the new registration year.

6. Service requests and complaints

There was a 22% reduction (40) in the total number of service requests during this period. This is attributed to the introduction of the new 'Doggone' service, where roaming dogs are re-united with their owners without the need for the ACO to attend.

Complaints Received	2022/23	2023/24	2024/25	2025/26
Dog Attack stock	6	4	5	4
Dog Attack - - person	0	0	0	1
Rushing/Threatening	1	0	1	4
Roaming	150	110	90	44
Barking	25	20	20	21
Welfare	4	8	10	8
General	40	60	58	62
Total	226	202	184	144
Doggone – Reunites				50

6.1 Barking complaints

Barking dogs are among the most frequently made complaints to Council. The ACO provides advice to the dog owner regarding this, with a graduated response to addressing these, where the owner is educated about why the dog may be barking. Vibrating anti bark collars are available to hire for free or to purchase if the problem persists, with Infringements being issued as a last resort.

6.2 Impounding

17 dogs were impounded during the reporting period of which seven were returned to their owners. The others were handed to SPCA to be rehomed.

Impounded dogs are only released to owners on full payment of due fees (registration and penalty fees), and the cost of microchipping if required.

Any dog not claimed within seven days becomes the property of WDC and is then assessed for rehoming suitability.

Dog can also be surrendered, where the ACO works with the SPCA, to desex, vaccinate and microchip dogs as necessary for before re-homing.

6.3. Classification of Dog owners

Council did not classify any dog owners as disqualified or probationary owners during this period.

There are currently no registered 'disqualified' or 'probationary' owners within the Westland District.

6.4 Classification of Dogs

There were 0 dogs classified as Dangerous for the 2025-2026 registration period.

There are five dogs that were classified as Menacing under Section 33A (observed or reported behaviour).

There are 0 dogs that have been identified as Menacing under Section 33C (based on type or breed) of the Dog Control Act in 2025/2026.

6.5 Infringements

There was a 58% (92) reduction in the overall number of infringements issued. This is attributable to a number of factors including, increased owner education and additional signage being installed in areas where people have often had dogs off leash. There have also been increased proactive site visits to discuss outstanding dog registration with dog owners.

Infringement Offence	2022/23	2023/24	2024/25	2025/26
Fails to comply with any bylaw	16	20	25	8
Fails to comply with effects of classification	8	0	0	1
Falsely notifying dog death	0	0	2	0
Fails to register dog	106	111	124	53
Fails to keep dog under control	3	5	9	6
Total	133	136	160	68

7. Other services and activities

7.1 Education

During November and December 2025, the ACO visited Primary Schools within the Westland district to discuss an education programme to about “Being safe around dogs” at school. This programme will be progressed over the next registration period.

7.2 Doggone and lifetime tags

Lifetime tags were introduced during this period in conjunction with Doggone. This is a service, where if a dog is roaming and found by a member of the public, the dog’s finder calls the Doggone number on its registration tag. Doggone then shares the phone number of the dog owner with the finder (with approval from the dog owner who signs up to this free service) and the finder calls the dog’s owner to reunite the dog and owner without Council involvement.