

**IN THE EMPLOYMENT RELATIONS AUTHORITY  
AUCKLAND**

**I TE RATONGA AHUMANA TAIMAHI  
TĀMAKI MAKAURAU ROHE**

[2025] NZERA 106  
3290939

	BETWEEN	JAGTESWAR SANDHU Applicant
	AND	HEALTH NEW ZEALAND (formerly NORTHLAND DISTRICT HEALTH BOARD) Respondent
Member of Authority:	Eleanor Robinson	
Representatives:	Applicant in person David Grindle, counsel for the Respondent	
Investigation Meeting:	4 February 2025 in Whangarei	
Submissions and/or further evidence	4 February 2025 from the Applicant and from the Respondent	
Determination:	21 February 2025	

---

**DETERMINATION OF THE AUTHORITY**

---

**Employment Relationship Problem**

[1] The Applicant, Jagteswar Sandhu, is claiming monies in respect of unpaid expenses for Continuing Professional Development (CPD) fees and unpaid wages for extra duties from the Respondent, Health New Zealand (HNZ) formerly Northland District Health Board (NDHB).

[2] HNZ denies the claims which it also claims have not been submitted in the prescribed format and within the acceptable timeframe.

**The Authority's investigation**

[3] The Authority received written and, under oath or affirmation, oral evidence from the Applicant, Dr Sandhu.

[4] The Authority received written and, under oath or affirmation, oral evidence from the Respondent witness, David Harrop, Director Human Resources Operations People & Communications for Te Tai Tokerau and Waitemata Districts.

[5] Oral and written submissions were received from Dr Sandhu and from Mr Grindle for the Respondent. Whilst I have not referred to all the submissions made by the parties, I have fully considered them.

[6] As permitted by s 174E of the Employment Relations Act 2000 (the Act) this determination has stated findings of fact and law, expressed conclusions on issues necessary to dispose of the matter and specified orders made. It has not recorded all evidence and submissions received.

### **Issues**

[7] The issues requiring investigation are whether or not Dr Sandhu is owed monies by HNZ in respect of:

- Unpaid CPD fees
- Unpaid wages

### **Background**

[8] Dr Sandhu worked as a Paediatrician for what was then NDHB based at Whangarei Hospital, commencing employment in April 2019.

[9] In May 2020 Dr Sandhu commenced a period of special leave during an employment investigation. This transitioned into a period of sick leave commencing on 10 August 2020 which came to an end when Dr Sandhu's employment was terminated on 19 May 2021.

[10] At the time of his termination HNZ paid Dr Sandhu:

- (i) three months' notice in lieu;
- (ii) holiday pay
- (iii) \$3,200.00 fees for two years of Medical Protection Society;
- (iv) \$800.00 for the 2021 Medical Council fees; and
- (v) \$2,000.00 for the Royal College of Paediatricians fees.

[11] On 20 February 2024 Dr Sandhu wrote to HNZ claiming unpaid amounts from NDHB. These were:

<b>Expense Type</b>	<b>Date incurred</b>	<b>Value</b>	<b>Value in total</b>
BPAC In-practice CPD Annual Recertification	2019 2020		\$1380 \$1380
Professional college: Royal College of Paediatricians	2019 2020 2021	\$225 \$225 \$236	\$450 \$450 \$462
Paediatric Society (NZ) meeting PSNZ	2019 conference	Course fee Accommodation Travel (car 160km)	\$1675 \$180 Approx. \$50
Child Developmenting (Griffiths 111 course)	2020	Course fees AUD 1485  Accommodation AUD 1064.75 Travel Griffiths Kit AUD 308) Kit Import Duty	\$1574.00  \$1128.58 \$2081.00 \$3264.80 \$609.34
Laptop Computer	2020		\$1279.00
Interview (By Air Travel)	15 March 2019		\$596.00
Extra Duties			\$2038.00
Total Claimed			\$20,757.72

[12] Mr Harrop said that despite Dr Sandhu having finished his employment with HNZ some 33 months earlier, it was the first occasion of Dr Sandhu seeking payment in respect of these expenses.

[13] Dr Sandhu said that he had been very relaxed about claiming expenses during his employment because he had been satisfied with his salary. However once he was not earning a salary since his employment with HNZ finished, that provided the impetus for him to make a claim in respect of the unclaimed expenses.

[14] When cross -examined, Dr Sandhu confirmed that the timing of his claim had also been prompted by a demand of payment of a costs amount awarded by the Authority in the substantive matter.

[15] Dr Sandhu's employment was covered by the terms of the Senior Medical and Dental Officers Collective Agreement for the period 1 April 2020 to 31 March 2021 (the MECA).

[16] Payment of Continuing Professional Development, also referred to as Continuing Medical Education (CME) is covered in clause 36 of the MECA. Implementation is described in a document entitled "SMO Frequently Asked Questions" and in a SMO Continuing Medical Education Policy.

[17] Dr Sandhu confirmed he was familiar with both documents.

[18] The SMO Frequently Asked Questions set out in relation to a question on how to claim CME expenses:

- A 'STAFF EXPENSES AND CME REIMBURSEMENT FORM' is to be completed and submitted for processing expenses;
- Reasonable accommodation costs will be reimbursed for conferences and courses. You will need to submit an invoice, and proof of payment by way of receipt or bank statement.;
- A MILEAGE CLAIM FORM is to be completed for reimbursement of mileage if own vehicle is used;

[19] In response to a question about whether or not CME funds could be used to purchase a laptop the SMO Frequently Asked Questions provided:

- This is covered in MECA clause 36.1(c): Most DHBs now have policies (or agreements with ASMS) that allow such expenditure. However you may need to show that the main purpose of the purchase is to support your CME. ....

Pre-approval is required by your Manager before purchase, and CME funds cannot be used to purchase the same item within a three year period.

[20] Reimbursement of expenses is covered in the policy 'SMO Continuing Medical Education'. The policy version provided to the Authority states that it "applies to CME that occurs from 1 July 2024". It also states that it was last updated 12 July 2024 and the review date will be 1 July 2027.

[21] Dr Sandhu said he did not accept the policy version provided was the policy which was operative when he was employed. Mr Harrop said the policy is updated every three years and

the current policy had not had any significant changes to earlier policy versions. I find it credible that the current policy version terms are unchanged in respect of the issues before me.

[22] The SMO Continuing Medical Education policy states:

- The individual should submit claims for reimbursement in a timely manner within 12 months of incurring the expense.
- **Claims**  
CME expense claims must be submitted in a timely manner, ideally within a month of the expense being incurred, and before twelve (12) months have passed from the date of the expense. SMOs will not be reimbursed for claims where CME leave has not been approved, the amount claimed is greater than the policy limits, is greater than the approved request, or the amount claimed is more than the SMOs CME \$ balance at the time of expenditure.

**Is Dr Sandhu owed monies by HNZ in respect of Continuing Professional Development Claims (CPD)?**

[23] Dr Sandhu's claim for CPD covered four areas of claim: the BPNAC In-practice CPD Annual Recertification for 2019 and 2020; fees to the Royal College of Paediatrics; fees for attendance at a 2019 conference of the Paediatric Society (NZ); and a Child Developmenting course.

[24] Mr Harrop said that there had been payment made for various fees in Dr Sandhu's final pay. These included a payment of \$6,000.00 fees in respect of professional body fees:

- a) \$3,200.00 for two years of Medical Protection Society;
- b) \$800.00 for the 2021 Medical council fee; and
- c) \$2,000.00 for the Royal College of Paediatric

[25] During the Investigation Meeting it was agreed that the payments made to Dr Sandhu had covered the payments claimed for the 2020 payment for BPNAC In-practice CPD Annual Recertification and the Professional college Royal College of Paediatrics.

*BPNAC In-practice CPD Annual Recertification Claim*

[26] In respect of the 2019 claim for BPNAC In-practice CPD Annual Recertification, Mr Harrop said there was no evidence of Dr Sandhu previously making claims for the alleged expenses or submitting the required Staff Expenses and/or CME reimbursement forms.

[27] Dr Sandhu has provided an invoice of payment in the amount of \$1,380.00 which is dated 28 March 2019. He said he did not submit the claim for payment.

*Professional College: Royal College of Paediatrics*

[28] There is no dispute that these payments have been made to Dr Sandhu.

*Paediatric Society (NZ) meeting PSNZ*

[29] Dr Sandhu claimed that he had completed claim forms and HNZ had mislaid them. He had no evidence to support having raised this issue during his employment with HNZ, and in fact it is at variance with his evidence that he was “relaxed about claiming” and his evidence that he did not make claims because he was paid sufficient monies to not make claiming expenses of concern.

[30] Mr Harrop said that Dr Sandhu had been granted leave to attend the meeting but there was no evidence that Dr Sandhu had presented a Staff Expenses and CME Reimbursement Form, or a Mileage Claim Form for payment.

[31] I find that if Dr Sandhu had presented claim forms to HNZ as he said, that he would have queried the non-payment at the time. There is no evidence that he did so and I find it more likely than not that he did not make any claim at the time the expenses were incurred.

[32] Dr Sandhu has provided evidence of the expenditure to the Authority.

*Child Developmenting (Griffiths 111 courses)*

[33] There have been invoices provided to support the expenses claimed and I am satisfied they were incurred by Dr Sandhu.

[34] Mr Harrop said that again there was no record of Dr Sandhu having presented the required claim forms for payment to HNZ, and that the first time he had seen the proofs of payment invoices when the Statement of Problem attaching them was received.

[35] I find it more likely than not that Dr Sandhu did not make any claim at the time the expenses were incurred.

**Is Dr Sandhu owed monies by HNZ in respect of a laptop purchase?**

[36] The MECA refers to Professional Development at clause 36.1. It states in clause 36.1. (d):

36.1.(d)Where a DHB agrees that employees may use their accrued CME expenses to purchase and own laptops and electronic aids this shall be where the main purpose is to support their continuing medical education ...

[37] The SMO Continuing Medical Education policy also refers to laptop purchase:

Q3. May I use my CME funds to purchase a laptop or other electronic equipment?

This is covered in MECA clause 36.1.(c ). However you may to show that the main purpose of the purchase is to support your CME. If you require a laptop for your work it should be purchased and paid for by your employer as a “tool of trade” ...

Pre-approval is required by your manager before purchase, and CME funds cannot be used to purchase the same item within a three year period. ..

[38] Dr Sandhu purchased a laptop on 30 December 2020 during the time when he was absent on sick leave. He said he required a replacement laptop because although he was absent from the workplace on special leave, he had needed to make reports on patients he had seen prior to the special leave.

[39] Dr Sandhu said he had not needed to apply for pre-approval for the purchase because this had been provided in an email sent to members of the Paediatric department by HNZ on 20 March 2020. The email was headed: “URGENT – Re: COVID-19 remote working needs” and stated:

SM/CD Pre-approval (during this COVID-19 evolving situation) has been granted should you wish to purchase a laptop through your CME funds providing you have not purchased the same item within the last three years.

This information is required today by 1 pm, so I can then work with X to refine the counts of those who need access to webmail, laptops, citrix installed on home computers.

[40] Mr Harrop said that no pre-approval had been made by Dr Sandhu and the required information had not been provided to HNZ by 1 p.m. on 20 March 2020. Dr Sandhu said his manager had approved his purchase and it was the manager who had forgotten to supply the required information.

[41] Although the email dated 20 March 2020 does refer to pre-approval having been granted, there was a further request for information which was not provided by Dr Sandhu. The information was to be provided by 1 p.m. on 20 March 2020. It was not.

[42] In fact Dr Sandhu did not make the laptop purchase until some months later, on 30 December 2020, at which time he was on sick leave and not required nor expected to perform work-related tasks.

[43] At this stage I find the pre-approval provided in the email dated 20 March 2020 was time expired when applied in the context of the email in its entirety and therefore Dr Sandhu was required to apply for pre-approval in accordance with the MECA.

[44] Although I have found that the SMO Continuing Medical Education does not preclude expenses being claimed after a 12-month period, I find that the MECA makes it clear that CME is not usually approved for a laptop purchase.

[45] Moreover by December 2020 Dr Sandhu was on sick leave and there was no requirement for him to complete work related tasks and therefore it was not required as a “tool of trade”.

[46] I determine that Dr Sandhu is not owed monies by HNZ in respect of a laptop purchase.

**Is Dr Sandhu owed monies in respect of an interview (By Air Travel)**

[47] On 20 February 2024 Dr Sandhu claimed \$596.00 from HNZ in respect of air fare for him to attend an interview for the position to which he was subsequently appointed.

[48] Mr Harrop said that HNZ had no evidence that Dr Sandhu had applied for reimbursement for his air ticket. In addition it was being claimed for an interview that took place on 15 March 2019 which was prior to Dr Sandhu commencing employment with what was then NDHB.

[49] There was no evidence provided in support of NDHB having agreed to refund DR Sandhu’s expenses for attending the pre-employment interview in March 2019, and no supporting evidence of claim having been made prior to February 2024.

[50] I determine that Dr Sandhu is not owed monies by HNZ in respect of an interview by air travel.

**Is Dr Sandhu owed monies in respect of unpaid wages for shift cover?**

[51] Dr Sandhu has claimed the sum of \$4198.00 for covering shifts for two colleagues in 2019 and 2020, \$2,160.00 for the cover provided in 2019, and \$2038.00 for cover provided in April/May 2020.

[52] Mr Harrop said his enquiries of the Payroll department had ascertained that there had been a payment made to Dr Sandhu on 20 November 2029 cited as being in respect of “Short notice SMO cover” .

[53] During the investigation meeting Dr Sandhu agreed that this sum equated to the claim he had made in February 2024 for the sum of \$2,200.00 .

[54] Mr Harrop said he had been unable to find any information relating to Dr Sandhu's claim for \$2,038.00 for providing shift cover in 2020. The Payroll information analysts had been unable to find a pay claim, an authorisation or any payment being made for a corresponding amount.

[55] Dr Sandhu said that HNZ had frequently 'lost' claims he had made, and this could be one such instance.

[56] Having considered the matter, although I do not doubt that Dr Sandhu did provide cover for colleagues on occasion, I find no evidence that establishes there was a claim made for payment in respect of the occasion in April/May 2020.

[57] I determine in the circumstances that Dr Sandhu is not owed monies in respect of unpaid wages for shift cover .

#### **Summary of established claims**

[58] I find that the following expenditure is claimed and has not been paid by HNZ:

- a. BPNAC In-practice CPD Annual Recertification Claim for 2019:  
**\$1,380.00**
  
- b. Paediatric Society (NZ) meeting PSNZ for a 2019 conference:  
**\$1,675.00** for course fee  
**\$180.00** accommodation  
**\$50** approximately mileage
  
- c. Child Developmenting (Griffiths 111 courses) for a 2020 conference:  
**\$1,574.00** course fee  
**\$1,128.58** accommodation  
**\$2,081.00** travel  
**\$3,264.80** Griffiths Kit  
**\$609.34** Kit import duty

*Is Dr Sandhu precluded from making a claim outside of 12 months?*

[59] I find that there is no evidence supporting Dr Sandhu's evidence that he made claims for the above payments on or shortly after the expenses were incurred. HNZ has not been able to find any documentation evidencing the claims having been made.

[60] I find that Dr Sandhu's evidence also is at variance with his having previously made claims because he stated that he was "relaxed about claiming expenses" and it was not important

to him whilst he was in remunerated employment. Significantly he confirmed that he had turned his mind to making the claims after HNZ issued a Demand Notice in respect of a costs award made against him by the Authority.

[61] The claims are being made significantly outside the period specified in the SMO Continuing Medical Education policy which states that claims for reimbursement should be made in a timely manner, ideally within a month of the expense being incurred, and “before twelve (12) months have passed since the expenditure.”

[62] The rationale for such a policy is clear, HNZ is a publicly funded organisation and is seeking to be a good manager of such funds. To ensure expenditure is restricted to the period when it is incurred, or as near to that date as possible, is fiscally responsible.

[63] However the SMO Continuing Medical Education policy does not state that claims made outside of the twelve month period will be disallowed. On that basis I find that Dr Sandhu claims can be submitted accepted for payment.

[64] It was submitted for HNZ that Dr Sandhu is not acting in good faith by making the claims so long after they were incurred. I understand HNZ’s view on this matter, however the duty of good faith does not subsist after the employment has ended.

[65] Dr Sandhu has provided documentation in support of the expenditure and I determine that he is entitled to reimbursement from HNZ

[66] No order for payment of the claim for \$50.00 in respect of mileage for attendance at the Paediatric Society (NZ) meeting PSNZ is awarded because it is an estimate and there is no supporting evidence of the cost being incurred which is noted as being an approximation only.

### **Orders**

[67] I order that HNZ is to pay the following sums in respect of expenses to Dr Sandhu:

- a. BPNAC In-practice CPD Annual Recertification Claim for 2019:  
**\$1,380.00**
  
- b. Paediatric Society (NZ) meeting PSNZ for a 2019 conference:  
**\$1,855.00 consisting of:**  
**\$1,675.00** for course fee  
**\$180.00** accommodation
  
- c. Child Developmenting (Griffiths 111 courses) for a 2020 conference:

**\$ 8,657.72 consisting of:**

**\$1,574.00** course fee

**\$1,128.58** accommodation

**\$2,081.00** travel

**\$3,264.80** Griffiths Kit

**\$609.34** Kit import duty

[68] As part of the costs associated with Dr Sandhu's attendance at the Child Development course in 2020 is a Griffiths Kit. If this is a tangible asset I consider this to have been purchased for the benefit of NDHB and as such it is the property of HNZ and should be returned to it.

[69] It is a matter for HNZ if it requires Dr Sandhu to complete the appropriate forms for the claimed expenses to ensure the integrity of its records.

**Costs**

[70] Costs are reserved. The parties are encouraged to resolve any issue of costs between themselves.

[71] If they are not able to do so and an Authority determination on costs is needed Dr Sandhu may lodge, and then should serve, a memorandum on costs within 14 days of the date of issue of the written determination in this matter. From the date of service of that memorandum HNZ would then have 14 days to lodge any reply memorandum. Costs will not be considered outside this timetable unless prior leave to do so is sought and granted.

[72] All submissions must include a breakdown of how and when the costs were incurred and be accompanied by supporting evidence.

[73] The parties could expect the Authority to determine costs, if asked to do so, on its usual notional daily rate unless particular circumstances or factors required an upward or downward adjustment of that tariff.<sup>1</sup>

Eleanor Robinson  
Member of the Employment Relations Authority

---

<sup>1</sup> *PBO Ltd v Da Cruz* [2005] 1 ERNZ 808, 819-820 and *Fagotti v Acme & Co Limited* [2015] NZEmpC 135 at [106]-[108].