

SUMMARY

Travel expenses of the elected
representatives of New Caledonia and
the provinces (North, South, Loyalty
Islands)

2020 - 2024

Reviewed by the Territorial Audit Office, 30th of April, 2025

Warning

This summary is intended to facilitate the reading and use of the full report from the territorial audit office. Only the full report engages the territorial audit office.

The answers, if expressed, of the administrations, organizations and local bodies concerned are included after the full report.

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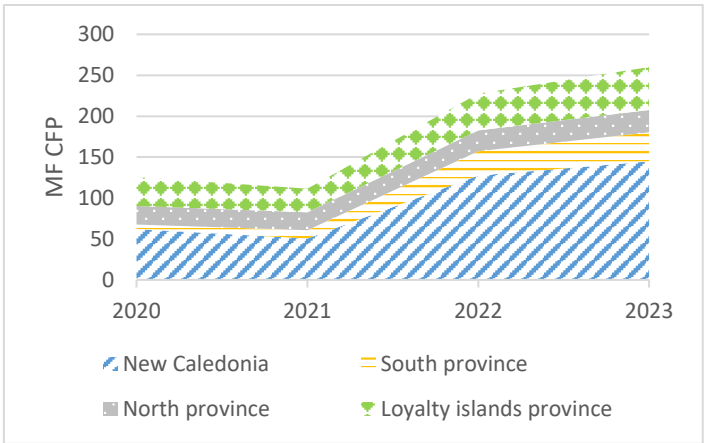
The territorial audit office is publishing its first audit on a topic resulting from a contribution submitted on the platform of the financial jurisdictions in 2023, concerning the travel expenses of elected officials. Travel expenses, whether for staff and even more so when it comes to elected officials, members of institutions, or customary chiefs, are expenses that can be qualified as sensitive, meaning that the public may feel either that their utility is not demonstrated or that they are not carried out in the general interest. The territorial audit office's intervention therefore aims to provide, in a reliable and transparent manner, information on the amount of these travel expenses and their evolution, and, if necessary, to make recommendations to improve their control and the transparency of the information provided.

1 AN INCREASING SHARE OF ELECTED OFFICIALS' TRAVEL, CONCENTRATED ON A LIMITED NUMBER OF THEM

Based on the amounts recorded in the accounts, and subject to their reliability, which the territorial audit office emphasizes the importance of, the travel expenses of the staff and elected officials of New Caledonia and the provinces, as well as their collaborators, average 534 million CFP per year between 2019 and 2024, or 3.3 % of general expenditures. Mission and travel expenses for elected officials, members of institutions, and customary chiefs account for slightly less than a quarter of this amount, or nearly 120 million CFP (22 %). These expenses grew significantly after the health crisis and, on average in 2022 and 2023, exceeded their 2019 level by 16 %. Over these two fiscal years, their share is five times higher than that of the elected officials of French Polynesia in general expenditures, although the comparison between the two territories has certain limitations.

After analyzing the information provided by New Caledonia and the provinces as part of this targeted audit on the travel of elected officials, members of institutions, and general secretariats—representing 34 % of the travel expenses of these collectivities between 2020 and 2023—the territorial audit office notes that they are primarily borne by New Caledonia, particularly the congress and the government, for whom they represent, on average in 2022 and 2023 (fiscal years not affected by the health crisis), approximately 62 million CFP and 56 million CFP per year, respectively.

Graph n° 1 : Evolution of travel expenses for elected officials of assemblies and executives, their collaborators, and general or deputy secretaries.

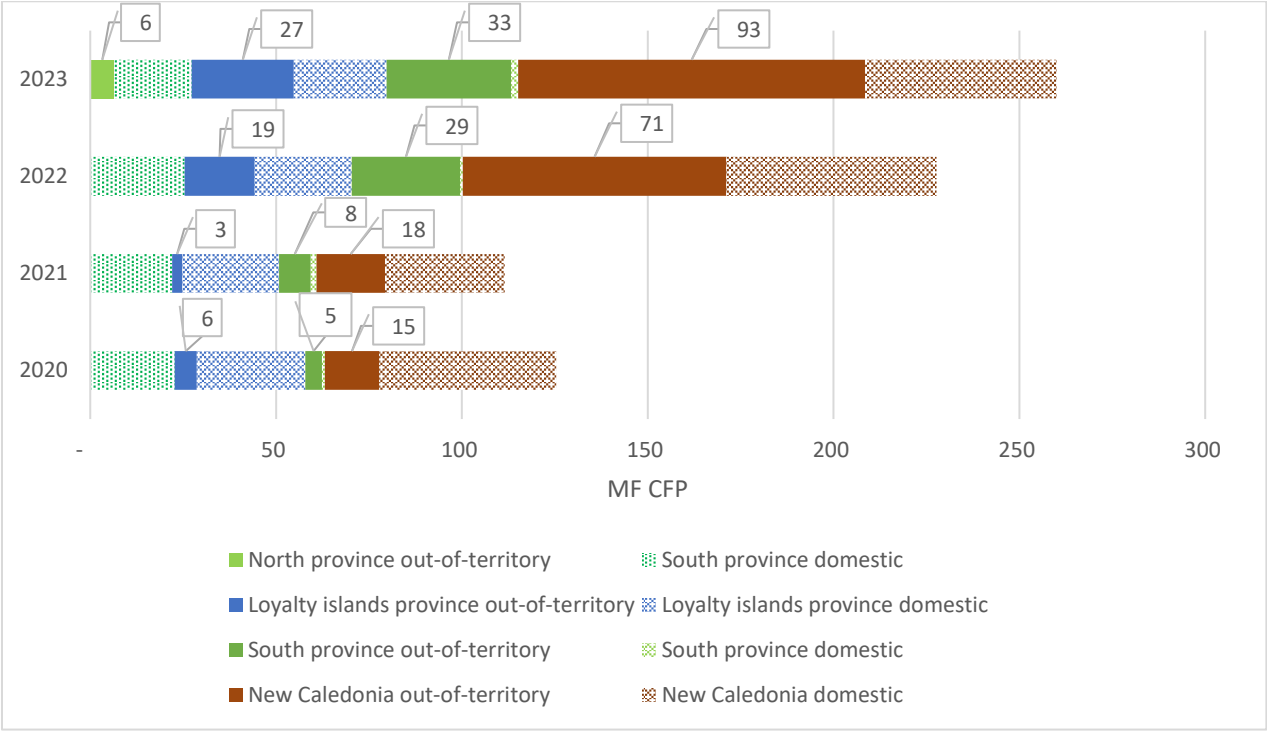


Source: Territorial audit office based on information provided by the local authorities

For the Northern province and the Loyalty Islands province, the travel of elected officials and their collaborators primarily involves domestic travel (respectively 88 % and 52 % on average

in 2022 and 2023), whereas it is predominantly travel outside the territory for New Caledonia and the Southern province (respectively 60 % and 96 %).

Graph n° 2 : Distribution of domestic and out-of-territory travel for New Caledonia and the provinces

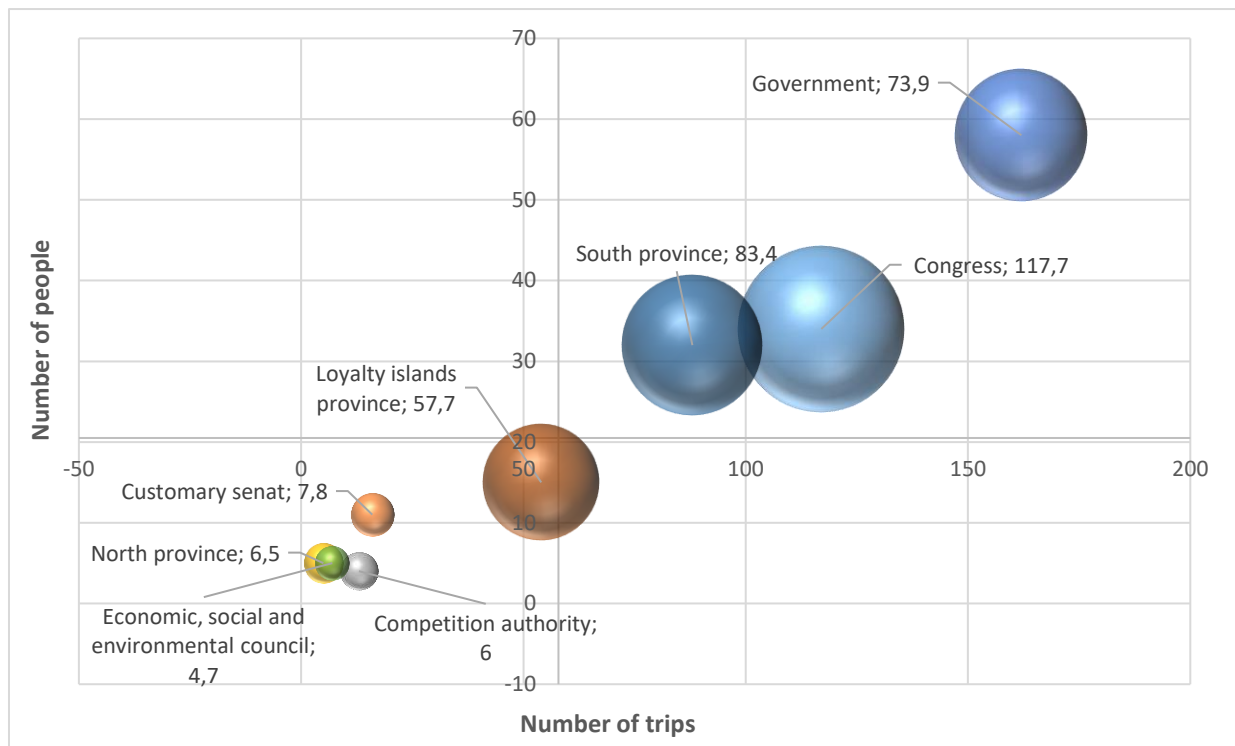


Source: Territorial audit office based on information provided by the local authorities

To limit the financial burden of travel expenses, the territorial audit office recommends that New Caledonia and the provinces increase the use of video conference, particularly for preparatory or technical meetings.

Finally, the territorial audit office notes that travel, particularly outside the territory, is carried out by a limited number of individuals within each institution.

Graph n° 3 : Number of trips carried out between 2020 and 2024 by institution, number of individuals concerned, and total cost in million CFP (bubble size)



Source: Territorial audit office based on information provided by the local authorities

On average, these individuals carried out 2.8 trips between 2020 and 2024, at an average cost of 0.8 million CFP per trip.

2 A FRAMEWORK TO BE REVIEWED AND TRANSPARENCY TO BE ENHANCED

Travel expenses are sensitive expenditures on which citizens expect particular efforts in control and transparency from elected officials, who have a duty of exemplary conduct in this matter. Based on the findings, including examples of best practices in Australia, New Zealand, or mainland France, the territorial audit office puts forward several recommendations. The first recommendation is that local authorities review the deliberations governing the coverage of travel expenses to limit the use of business class flights and implement a system for reimbursing overnight stays and meal expenses based on receipts and capped amounts.

The territorial audit office also recommends, for the most significant trips, particularly outside the territory, enhancing transparency by requiring elected officials and concerned staff to report on the results achieved for each trip and regularly publishing synthetic information on the progress of trips and their costs on the local authorities' websites.

Some reimbursements are made when the purpose or duration of the trip does not seem consistent with the general interest of the collectivity. The territorial audit office notes, in particular, the financial weight of trips for institutional discussions in Paris or to be present in the United Nations bodies dealing with the issue of decolonization, which represented approximately 19 % and approximately 6.5 % of the travel expenses of elected officials and their collaborators between 2021 and 2023.

Table n° 1 : Coverage of travel for institutional discussions and before the United Nations bodies

In F CFP		2021	2022	2023
Institutional discussions in Paris	Congress	6 583 502	8 788 535	21 915 351
	Government	3 392 480	4 153 612	19 752 540
	Economic, Social and Environmental Council		1 569 585	
	South province	3 607 380	14 323 189	18 117 650
	Loyalty islands province	876 635	1 299 075	5 260 878
	North province	-	-	4 711 932
	TOTAL	14 459 997	30 133 996	69 758 351
Travel to the United Nations bodies	Congress	5 674 086	14 853 918	1 925 249
	Government	3 000 660	3 400 695	781 900
	South province	2 938 640	3 226 377	2 754 239
	Total	11 613 386	21 480 990	5 461 388

Source : Territorial audit office based on information provided by the local authorities

Without underestimating the political importance of these meetings, the territorial audit office believes that New Caledonia and the provinces must stop reimbursing expenses that do not correspond to the general interest they represent. Furthermore, the territorial audit office invites them to establish a code of ethics and an ethics officer for staff and elected officials, which could be shared among local authorities for greater efficiency, and to disseminate information on the declaration obligations to the High Authority for Transparency in Public Life that apply to representatives of interests, including those acting on behalf of foreign clients as of July 1, 2025.

The territorial audit office therefore issues a legal reminder and six performance recommendations aimed at ensuring greater control and transparency of the travel expenses of the elected officials of New Caledonia and the provinces.

RECOMMENDATIONS

Recommendation No. 1. (New Caledonia, provinces, Customary Senate, Economic, Social and Environmental Council) Replace in-person meetings with video conferences for domestic travel whenever possible. (deadline 2026).

Recommendation No. 2. (New Caledonia, provinces) Review the conditions for covering transportation costs and reimbursing overnight and meal expenses for elected officials, members of institutions, and general secretariats, whether for domestic or out-of-territory travel, by requiring expense justifications, capping reimbursements, and strictly limiting the choice of business class for flights. (deadline 2026).

Recommendation No. 3. (New Caledonia, provinces) Implement a mandatory procedure for reporting the objectives, progress, and results of trips undertaken and publish a summary of these and the expenses incurred for the most significant trips or those carried out by individuals in charge of certain functions. (deadline 2026).

Recommendation No. 4. (New Caledonia, provinces) Cease all reimbursement of expenses related to trips or missions that are not carried out within the framework of a general interest objective or project supported by the collectivity or according to the procedures provided, ensure that the most economical options are retained, and strengthen the control of justifications. (deadline 2026).

Recommendation No. 5. (New Caledonia, Northern Province, and Loyalty Islands Province) Establish a code of ethics and an ethics officer for elected officials and staff. (deadline 2026).

Recommendation No. 6. (New Caledonia, provinces) Remind elected officials of the provisions applicable to representatives of interests. (deadline 2026).

LEGAL REMINDER

Legal Reminder No. 1. (Loyalty Islands Province): Ensure compliance with the budgetary and accounting instruction M52 adapted to New Caledonia for recording travel expenses. (deadline 2025).

PRESS RELEASE

The territorial audit office publishes its first audit on a theme resulting from a contribution submitted on the platform of financial jurisdictions in 2023 and calls for greater transparency regarding the travel expenses of elected officials

A growing weight of travel, concentrated on a limited number of elected officials

Based on the amounts charged in accounting, the travel expenses of the staff and elected officials of New Caledonia and the provinces, as well as their collaborators, represent an average of 534 million CFP francs per year between 2019 and 2024, or 3.3 % of general expenses. The travel expenses of elected officials, members of institutions, and customary chiefs account for just under a quarter of this amount, or nearly 120 million CFP francs per year (22 %). These expenses grew significantly after the health crisis, exceeding their 2019 level by an average of 16 % in 2022 and 2023.

The territorial audit office notes that these expenses are primarily borne by New Caledonia, particularly the Congress and the Government, for whom they represent an average of nearly 62 million CFP francs and 56 million CFP francs per year in 2022 and 2023, respectively. The travel of elected officials and their collaborators in the North province and the Loyalty islands province is mainly for domestic travel, while it is predominantly for travel outside the territory for New Caledonia and the South province. To limit the financial impact of these expenses, the territorial audit office recommends promoting the use of videoconferencing for preparatory or technical meetings.

The territorial audit office notes that certain expenses, such as travel for institutional discussions in Paris or United Nations bodies dealing with decolonization, represent a significant financial burden.

A framework to be reviewed and transparency to be developed

Travel expenses are sensitive expenditures for which citizens expect particular efforts in terms of control and transparency from elected officials. The territorial audit office makes several recommendations, including reviewing the deliberations governing the reimbursement of travel expenses, opting for the least costly travel solutions, and implementing a system for reimbursing overnight stays and meal expenses based on receipts and capped limits.

The territorial audit office also recommends enhancing transparency by implementing a system for reporting the results achieved and the costs incurred for each trip and regularly publishing synthetic information on the websites of the institutions. Finally, the territorial audit office calls for the cessation of any reimbursement for travel that does not serve the general interest of the community, the establishment, where they do not exist, of a code of ethics and an accessible ethics officer for both elected officials and agents, and the reminder to elected officials of the obligations imposed on representatives of interests.

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