



Sacred Heart
Girls' College
HAMILTON

POLICY 13.2

SENSITIVE EXPENDITURE

NB. This Policy should be read in conjunction with Policy 13, Finance and Management

Guidelines

1. The Board of Trustees agrees it has a responsibility to ensure that all expenditure of Board funds is clearly linked to the business of the school and does not at any time provide for unreasonable and personal benefit from those funds to any individual or group of individuals, staff or students. The expenditure of public money must meet standards of probity that will enable it to withstand public scrutiny. All public entities incur expenditure, including sensitive expenditure, to help to achieve objectives. The public expects that decisions to commit to and make payments for goods and services should be subject to proper authorisation and controls.

Sensitive expenditure includes but is not limited to:

- Travel expenses
- Accommodation expenses
- Hospitality and entertainment
- Koha and gifts
- Provision of meals and refreshments
- Use of landline, cellphone, internet access.

2. Therefore, the Principal shall:

- 2.1 Approve appropriately any sensitive expenditure incurred and consider if any gift offer could give rise to a conflict of interest and must therefore be declined.
- 2.2 Prepare and provide to the Board separate income statements for management reporting purposes to show all funds raised and expenditure incurred.
- 2.3 When giving and receiving gifts, take a cautious approach on spending for farewells and retirements i.e. should be moderate and conservative.
- 2.4 Gifts over \$100.00 given and received shall be recorded in a gift register by school employees and trustees.
- 2.5 Gifts to express thanks to parents or other community members who donate services to the school shall be purchased by way of a small gift and may be appropriate for employees travelling overseas to give a small gift to their host.
- 2.6 Monitor cash gifts to school employees that should not be accepted.
- 2.7 Monitor staff who may accept a small gift from students or parents up to a value of \$50.00.
- 2.8 Monitor gifts to the Board of Trustees as per Education Act 1989 allowing the Board to continue to hold a gift for a reasonable period of time. If retained the Board must seek approval within 12 months of receiving gift and if declined to return the gift.
- 2.9 Circulate a copy of the approved policy to all staff and for a copy to be included into the School Policy Manual, copies of which shall be available to all staff.
- 2.10 Make available the School Policy Manual to students and parents at their request.
- 2.11 Make all new staff aware of this policy together with all other policies approved by the Board of Trustees.

- 2.12 Value of presentations to employees who retire or resign:
- (i) 0-2 years \$50
 - (ii) 2 years \$70
 - (iii) 3-5 years \$100
 - (iv) 5-10 years \$200
 - (v) 10-20 years \$350
 - (vi) +20 years \$500.
- 2.13 Monitor any proposed expenditure which may benefit individuals or groups of individuals which have raised funds with a full understanding of their purpose known to those contributing to the funds, such as parents or other funding sources i.e. charities. The funds raised will cover all costs including travel and accommodation for teachers who may be involved in fundraising.
- 2.14 Provide accountability reports at finance committee bi-monthly meetings.

Approved by the Board of Trustees at the meeting held on 26/10/2021


CHAIRPERSON