

Sensitive Expenditure, Gifts and Entertainment

4.6

Rationale

1. The Board of Trustees is required to ensure that all expenditure is linked to the business of the school, does not provide private benefit to an individual staff member and can withstand audit and public scrutiny.
2. The purpose of this policy is to provide guidelines for sensitive expenditure including expenses related to travel, hospitality, communications technology and gifts.

Requirements

1. Sensitive expenditure should meet the following principles and standards:
 - Be appropriate and financially prudent
 - Have a justifiable business purpose
 - Preserves impartiality
 - Be moderate and conservative with regard to the circumstances
 - Decisions are made transparently
 - Be provided for within the budget and financial authority
2. No individual staff member should gain personal benefit from school transactions.
3. Legitimate and reasonable staff reimbursements, allowances and expenses will be paid as per the relevant collective agreements for teachers, support staff or principals
4. Spending on travel must be economic, efficient and having regard to purpose, distance, time urgency, personal health, security and safety.
5. Accommodation must be cost effective taking into account the geographic location of the accommodation relative to the working venue.
6. Meals purchased when out of town on school business must not be extravagant.
7. The Board may approve a daily allowance for overseas travel that covers food, refreshments and incidental expenses
8. Catering and other costs incurred in connection with stakeholder liaison must be appropriate to its business purpose such as:
 - Building relationships that are important to the school
 - Representation of the school

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- Reciprocity of hospitality where this has a clear business purpose and is modest
 - Recognising significant achievement
 - Supporting internal organisational or skills development.
9. All communications technology including cell phones, telephone, email and the internet must have a justifiable business purpose. Modest personal use of this technology is accepted.
 10. All significant gifts received become the property of the school.
 11. The giving of Koha by the school for appropriate occasions is at the discretion of the Principal with his/her financial delegations and budgeting limits.
 12. Guidelines exist for gifts for departing staff members and are based on years of service, but may be amended at the discretion of the Principal.
 13. The Board of Trustees does not make charitable or other donations to other organisations. The Student Council may raise funds for this purpose.
 14. Staff members are required to disclose and fully account for all sensitive expenditures.

Adopted by the Board of Trustees: March 2018