



POLICY: Rangitikei College Board

AD ALTIORA | MAURI ORA

Sensitive Expenditure Policy

Rationale

The Board accepts that it has a responsibility to protect the financial resources of the school and use these to promote the school's vision and values. The Board has agreed that 'sensitive expenditure' relates to particular costs incurred directly by staff whilst on school business. Such expenditure on manaakitanga, entertainment, travel and gifts needs to be transparent, justifiable and accountable.

The Board requires the Principal, as the chief executive, to implement and manage this policy.

Guidelines

1. **Entertainment expenditure** in general will be for the following purposes:
 - a. Building relationships, goodwill, and manaakitanga.
 - b. Representation of the school in a social situation
 - c. Hospitality provided in the course of school business to external parties
 - d. Internal social functions

The amount expended should be able to be demonstrated as reasonable and appropriate. If the amount exceeds \$400 for any single event, prior approval is needed from the Board chair.

The school should only purchase alcohol for entertainment purposes. Any expenditure of Board funds on alcohol must be approved by the Principal. Purchases are usually for the consumption by staff and guests at school hosted events. Food and non-alcoholic beverages should be available at any school event where alcohol is served.

The amount expended needs to be demonstrably reasonable and appropriate for the event and should be sufficient for moderate consumption only.

2. **Purchase and or receipt of gifts** (including koha):
 - a. All gifts should be purchased through the school's normal purchase procedures and be approved by both the Principal and Business Manager.
 - b. The Principal is authorised to purchase individual gifts for staff or others from the Principal's Expense account as acknowledgment for extra contribution to the business of the school up to a maximum of \$100.
 - c. Leaving gifts for staff are subsidised through the staff social fund.
 - d. Gifts should not be accepted if there is concern that their acceptance could be seen by others as an inducement or a reward that might place the staff member under an obligation.
 - e. If gifts received are of a value above \$100, then the recipient must advise the Principal of the gift. The gift will then be recorded on a Gift Register, and two of the Principal, Business

Manager and Board Chair be advised. If any of these three hold concerns about the appropriateness or use of the gift, they may advise the Board for an appropriate response which may include handing over the gift to the school.

3. Travel:

- a. Travel expenditure incurred by the school must clearly be linked to the business of the school, and the school obtains an acceptable benefit from the travel when considered against the cost
- b. Expenses are reimbursed on an actual and reasonable basis.
- c. Staff who are *required* to travel on business should not suffer any negative financial effect.
- d. Accompanying partners and/or dependants travel at their own cost.
- e. Process for making Travel Arrangements:
 - i. Under normal circumstances staff may not approve their own travel.
 - ii. All booking for international and domestic travel is to be conducted through the school's normal purchase procedures. This includes the booking of accommodation, flights and rental cars.
 - iii. Justification for travel within New Zealand is to be transparent and must relate to a school need. Travel within New Zealand for staff is to be authorised by the Principal and the Business Manager.
 - iv. All air travel is to be economy class.
 - v. The Principal may authorise fair and reasonable meal expenses.
 - vi. All personal expenditure incurred in travel is to be met by the staff member. Examples of this are mini bar purchases, in-house movies, laundry and private phone call charges. All receipts must be retained and attached to the travel claim.

Chairperson:



Date: 20/6/22

Next review date: July 2025

ASSOCIATED PROCEDURES:

1.

(NB: Procedures are developed as part of school management. The Board will be informed of the development or revision of procedures derived from Board policies by the Principal. For some especially significant procedures, these will be presented to the Board in full)