

Mangatainoka School

Sensitive Expenditure/Gift Procedure



Introduction

1. The Board agrees that it has a responsibility to ensure that expenditure on gifts incurred by the School must clearly be linked to the business of the School. The Board has agreed on the fundamental principles of this Procedure, and has delegated responsibility for the implementation and monitoring of this Procedure to the Principal.
2. The Board requires the Principal, as the chief executive and the Board's most senior employee, to implement and manage this Procedure.
3. This Procedure must be read in conjunction with other Board Policies and Procedures, and the exercising of all authority and responsibilities conferred under this Procedure must be in accordance with the Schedule of Delegations and may not exceed an individual's established level of delegated authority.

Giving Gifts

4. All gifts should be purchased through the School's normal purchase procedures.
5. A full register must be maintained of all gift purchases, including what was purchased, costs and recipients. The Board will review this register periodically.
6. The cost of a gift should be reasonable and appropriately reflect the benefit received.

Receiving Gifts

7. 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.
8. If gifts received are small and of little value (under \$50), then the recipient may keep the gift.
9. If the gift is larger and more valuable, then the recipients must advise the Board of the gift. The gift will be given to the school to use unless the Board agrees to an exception to this procedure.
10. If the gift arises from an employee's role as an employee of the Board, then the gift remains the property of the Board. Receipt of the gift should be declared to the Principal.
11. A formal register of gifts must be kept if the gift is obviously in excess of \$50.

Approval

12. When the Board approved this Procedure it agreed that no variations of this Procedure or amendments to it can be made except with the unanimous approval of the Board.
13. As part of its approval the Board requires the Principal to circulate this procedure to all staff. The Board requires that the

Principal arrange for all new staff to be made familiar with this Procedure and other policies and procedures approved by the Board.

Signed (Principal):

Signed (Presiding Member):

Date: September 2024

Next Review Date: March 2027