Gift and Sensitive Expenditure Policy
Separated into 2 policies November 2025

Rationale:

- The Board agrees that 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 unreasonable and personal benefit from those funds to any individual or group of individuals (staff or students).

- The Board acknowledges that at times there are expenses which may be considered to be beneficial only to individuals or small groups of individuals. These may include expenses in relation to travel (refer to Travel Policy), or to koha, gifts and other payments to individuals.

- The Board has determined that any expenditure which may be considered to be beneficial to individuals or groups of individuals will be carefully scrutinized before approval and will be supported by appropriate fund raising specific to that expenditure.

- Particular reference should also be made to the Board's travel policy in considering expenditure which may benefit individuals or groups of individuals.

- The Board has agreed on the fundamental principles of this Policy, and has delegated responsibility for the implementation and monitoring of this Policy to the Principal (as the chief executive and Board's most senior employee).

Guidelines:

- The Board requires the Principal, where expenditure may be beneficial to an individual or group of individuals, to take account of the following prior to authorizing this expenditure:
    - Does the expenditure benefit student outcomes?
    - Does the expenditure represent the best value for money?
    - Is it in the budget?
    - Could the Board justify this expenditure to a taxpayer, parent or other interested party?
    - How would the public react if this expenditure was reported by the media?
    - Would there be perceived to be any personal gain from this expenditure?
    - Does this expenditure occur frequently?

- Any proposed expenditure which may benefit individuals or groups of individuals can be backed by funds which have been raised for the purpose. The funds will be raised with a full understanding of their purpose known to those contributing to the funds – such as parents or other funding sources (e.g. charities).

Accounting for Expenditure

- All expenditure which is incurred on behalf of individuals or groups of individuals will be fully accounted for and a separate income statement of management reporting purposes showing all funds raised and expenditure incurred will be provided to the Board.

Approval

- When the Board approved this Policy it agreed that no variations of this Policy or amendments to it can be made except with the unanimous approval of the Board.

- As part of its approval the Board requires the Principal to circulate this policy to all staff, and for a copy to be included in the School Policy Folder, copies of which shall be available to all staff. The School Policy Manual shall also be made available to students and parents at their request. The Board requires that the Principal arrange for all new staff to be made familiar with this policy and other policies approved by the Board.

Giving Gifts

- All gifts should be purchased through the school's normal purchase procedures.

- All gifts/koha purchased shall be recorded, including when and what was purchased, in the accounts ledger, under code 46150 (BOT Hospitality)

- The ledger will be reviewed as part of the normal monthly accounts audit and this will be reported to the BOT.

- The cost of a gift should be reasonable and appropriately reflect the benefit received. The following guidelines for BOT contributions towards gifts for staff leaving are as follows:
  - Up to one year service $50
  - 1-5 years $100
  - 5-10 years $200
  - 10 years plus $300

Receiving Gifts

- 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.

- If gifts received are small and of little value (under $50), then the recipient may keep the gift.

- If the gift is larger and more valuable, or in the form of cash, 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 policy.

- If the gift arises from an employee's role as an employee of the Board, then the gift remains the property of the Board.

- If the gift arises from a person's role as a member of the Friends of the School, then the gift remains the property of the Friends of the School.

- Receipt of a gift should be declared to the Principal.

- All gifts/koha received shall be recorded, including when and what was received, in the accounts ledger, under code 10900 (Sundry Income) or 10660 (Other Donations) and in the gift register.

Signed: ___________________________________

Board Chairperson

Review Date: 4th November 2025