

Sensitive Expenditure Policy

Relevant Legislation	Public Finance Act 1989 Crown Entities Act 2004 Education and Training Act 2020 Serious Fraud Office Act 1990
Relevant Government Policy	National Administration Guideline 4
Industrial Relations	Area School Collective Employment Agreement
Responsibility for Policy Committee	Board, Manukura and Risk & Finance (RAF)
Application	This policy applies to all kaimahi with delegated authority to incur expenditure on behalf of Haeata Community Campus.
Current version	March 2022
Next Review Date	November 2022

1. Policy Statement

The Board has a responsibility to ensure that all Operations Grant expenditure is clearly linked to the business of the kura and does not at any time provide unreasonable and/or personal benefit from those funds to any individual or group of individuals. At times there are expenses which may be considered sensitive because they may be beneficial only to individuals or small groups of individuals. These may include expenses in relation to travel (especially international travel), or to koha, gifts and other payments to individuals. Any and all expenditure which may be considered to be beneficial to individuals or groups of individuals will be carefully scrutinised by the Manukura and if appropriate the Board before approval.

2. Purpose

The Sensitive Expenditure Policy provides guidance and establishes procedures for all kaimahi incurring approved expenditure on behalf of Haeata Community Campus.

3. Parties

This Policy applies to Board members and all Kaimahi employed by the Haeata Community Campus Board, who accept the terms and conditions of their respective Collective Employment Agreements; and have a signed letter of offer

and a signed letter of acceptance as required by the Employment Relations Act 2000.

4. Principles

Where expenditure may be beneficial to an individual or group of individuals the Board requires the Manukura to take account of the following prior to authorising this expenditure:

- Does the expenditure benefit student outcomes?
- Does the expenditure represent the best value for money?
- Is it within the budget?
- Could the Board justify this expenditure to a taxpayer, whānau member or other interested party?
- How would the public react if this expenditure was reported by the media?
- Would there be, or perceived to be, any personal gain from this expenditure?
- Does this expenditure occur frequently?

5. Sensitive Expenditure

The following areas are considered sensitive and liable to scrutiny under this policy:

- Travel and accommodation ([☰ 220309 - Travel and Accommodation](#)).
- Entertainment and hospitality
- Meals and alcohol
- Cafe Meetings
- Staff recognition, farewell and retirement functions
- Team building activities
- Morning and afternoon tea celebrations
- Christmas functions
- Koha and gift giving
- Compliance

6. Entertainment and Hospitality Expenditure

Entertainment is defined as business expenditure usually for the purpose of building relationships, representation of Haeata, reciprocity of hospitality; or the recognition of events such as Christmas, Board hospitality, births, deaths and farewells. Hospitality can cover a range of expenditure from tea, coffee, and biscuits served at hui to fully catered events. All spending shall be justified as business purposes and need to be considered as moderated and conservative expenditure.

7. Meals and Alcohol

Meals must have a clear business purpose and be moderately priced. Expenditure on alcohol should be considered an infrequent event and only to be approved by the Manukura.

8. Cafe Meetings

Cafe meetings between kaimahi will only be funded if the hui is related to the mahi of the individual kaimahi present and may not be for the purposes of entertainment or leisure. Cafe meetings with external guests will be paid by Haeata where it is appropriate to do so.

9. Staff Recognition, Farewell and Retirement Functions

The senior leadership team is directly responsible for making sure kaimahi service is appropriately recognised. The time of day, size and scale of function should be commensurate with the kaimahi's length of service and role. Formal farewell functions paid for by Haeata will not be held for kaimahi with fewer than five years of service. The venue for a farewell and retirement functions shall be onsite. If the Board chooses to fund a function off site then the venue must be appropriate and moderately priced. The budget for any function must be approved in advance by the Manukura and must be appropriate and moderately priced.

10. Team Building, Morning and Afternoon Teas and Christmas Functions

Team building events must be approved in advance by the Manukura. A budget for expenditure must be presented before the event can commence. Low value events, such as morning teas, afternoon teas, and staff events can be approved by the Manukura in line with approved budget lines. If entertainment, hospitality, meals or alcohol are included in the cost of the activity, then the principles for these categories of expenditure, found elsewhere in these guidelines, and in other approved Haeata policies and procedures, should apply.

11. Giving Gifts and Koha

Manaakitanga is an important kaupapa at Haeata. In all cases the kura will make a contribution to the giving of gifts. On occasion the kura's contribution shall be augmented by kaimahi contributions and/or fundraising efforts. All monies collected for gifts must be 'banked' with the Finance team. No monies may be collected by kaimahi to augment gift giving without the approval of the manukura. Totals must be made public. The following allocations are the baseline for all kura contributions:

\$100	Farewell - 5 years and over
\$200	Retirement - 5 years and over
\$40	Farewell - Under 5 years
\$50	Retirement - Under 5 years
\$50	Engagement
\$100	Wedding
\$200	Bereavement of a close family member
\$50	Birth of a baby
\$100	Serious illness or accident
\$50	Recognition and thanks for unpaid work given

	by non - staff members for the benefit of Haeata Community Campus.
\$50	Onsite hui or ceremony where the giving or exchanging of gifts is customary/koha. (Individual)
\$50	Onsite hui or ceremony where the giving or exchanging of gifts is customary/koha. (Institution)
\$50	Off site hui or ceremony where the giving or exchanging of gifts is customary/koha. (Individual)
\$50	Onsite hui or ceremony where the giving or exchanging of gifts is customary/koha. (Institution)

Only one gift from Haeata should be purchased for the individual receiving the gift. Gifts over \$100 in value shall be approved by the Manukura. All other gifts shall be approved by the Manukura Tuarua. Gifts for other events including births, weddings and bereavements will be paid by Haeata Community Campus. No more than \$50.00 will be spent on gifts unless approved by the Manukura.

Koha

\$100	Overnight Accommodation - Per night, per Individual
\$50	Gift

12. Compliance

All financial transactions are monitored regularly by the finance team in relation to the Sensitive Expenditure expectations. A spreadsheet related to all Sensitive Expenditure will be updated for each monthly Risk and Finance meetings. Any and all breaches of the Sensitive Expenditure Policy and associated procedures will be reported to the Manukura and may result in disciplinary action. The Manukura at their discretion may disallow any expenditure considered to be unreasonable in terms of kura policy..

13. 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 Manukura to circulate this Policy to all kaimahi and for a copy to be included in the Kura policy manual. The Kura policy manual shall also be made available to ākongā and whānau at their request. The Board requires that the Manukura arrange for all new staff to be made familiar with this Policy and other policies approved by the Board.

14. Policy Review

The Haeata Community Campus Board is committed to sound financial management practices and the prudent management of all assets. This policy will be reviewed as part of the approved cycle of review.

Next Scheduled Review - **November 2022**