Introduction

1. The Middleton Grange School Board has a responsibility to ensure that all expenditure of board funds is clearly linked to the business of the school and that no individual or group of individuals (staff or pupils) gains unreasonable and/or personal benefit from those funds.
2. Because Middleton Grange is a State Integrated School, the Board requires that our Special Character Policy guides all aspects of this policy

Sensitive Expenditure Definition

Sensitive expenditure is:

1. Expenditure by the School that provides, has the potential to provide, or has the perceived potential to provide a private benefit to an individual staff member, board member or student of the School that is additional to the business benefit to the School. For example, international travel, expenses that utilise funds raised from the public

2. Expenditure by the School that could be considered unusual when the School's purpose and/or functions are considered.

Private Benefit

At times there are expenses which may be considered to be beneficial only to individuals or ~~small~~ groups of individuals, such as expenses in relation to travel (especially international travel), or to koha, gifts and other payments to individuals. Any such expenditure will be scrutinised before approval by the Principal or if relating to the Principal, by the Board (refer Delegations Authority Policy).

Funds Raised for a Particular Purpose

Any proposed expenditure which may benefit individuals or groups of individuals will 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 the funds – such as parents or other funding sources (eg. Charities). The funds raised will cover all costs (including travel and accommodation costs for teachers who may be involved).

Authorising Sensitive Expenditure

The board requires the Principal to take account of the following principles prior to authorising special expenditure which may be beneficial to an individual or group:

- Does the expenditure benefit student outcomes?
- Does the expenditure represent the best value for money?
- Is it in the expenditure 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, or perceived to be, any personal gain from this expenditure?
- Does this expenditure occur frequently?
- Authorisation is as per Delegations Policy.

Documentation and Reporting

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

Gifts

1. **General**

   Gifts may be a reward, gratuity, or other consideration beyond remuneration and reimbursement.

   The school will consider how gifts may be perceived by stakeholders and the public and ensure that gift giving is:

   - reasonable and appropriate to the situation
   - consistent with our Special Character, strategic goals and the appropriate budget
   - clearly linked to the business of the school.

   We do not give or receive gifts if:

   - the nature of the gift is inappropriate or excessive to the circumstances
   - the gift could be considered substitution for legitimate payment or remuneration
   - there is an explicit or implicit expectation of a favour in return.

   The board aims to demonstrate impartiality, integrity, and responsible use of public funds through our gift processes.

2. **Giving gifts**

   - Staff may contribute to the value of school-related gifts at their discretion, which may increase the overall value of a gift. The board ensures that their contribution remains reasonable and appropriate.

3. **Receiving gifts**

   - Board members and staff members must not accept gifts if there is conflict of interest or concern that acceptance could be perceived as a reward or inducement (e.g. could influence decision-making on behalf of the school).

4. **Recording gifts**

   - The school keeps a record of gifts and that are given and received by the school. This is to ensure that the school can make fair and objective decisions about gifts.
   - The gift register includes a description of the gift, costs and recipients.
   - The principal assures the board that all gifts can be properly accounted for, and that the nature and value of gifts is reasonable and appropriate.

MIDDLETON GRANGESCHOOL BOARD Board copy of the Policy to be signed by the Presiding Member	
Name	
Position	
Signed on behalf and with the authority of the Board	Original signed by Presiding Member
Date	August 2026
Next Review	August 2029