

Sensitive Expenditure Policy

Purpose	To state Canterbury Museum's policy relating to sensitive expenditure.
Scope	Museum-wide applying to all personnel associated with Canterbury Museum and who might seek payment of or reimbursement for expenses by the Museum.
Review Date	March 2028
Policy Statement	1. Definition

Sensitive Expenditure is:

- Any spending by Canterbury Museum that could be seen to be giving private benefit to personnel that is additional to the business benefit to the Museum.
- Expenditure by Canterbury Museum that could be considered unusual when the Museum's purpose and/or functions are considered.

These principles should underpin decision making. Sensitive expenditure should:

- Have a justifiable business purpose that is consistent with Canterbury Museum's objectives
- Preserve impartiality to ensure decisions are based on objective criteria, rather than based on any sort of bias, preference, or improper reason
- Be made with integrity to ensure that power is exercised in a way that is true to Canterbury Museum's values, purpose and duties for which power is entrusted to, or held by someone
- Be moderate and conservative when viewed from the standpoint of the public and given the circumstances of the spending
- Be made with transparency to ensure Canterbury Museum is being open about the spending and willing to explain any spending decisions or have them reviewed
- Be made with proper authority to ensure the person approving the expenditure has the financial delegation to do so.

The following areas are potential areas of sensitive expenditure and are covered by this policy:

- Travel and accommodation expenditure
- Farewells and retirements
- Staff recognition, team building, retreats and Christmas functions
- Meals and alcohol
- Koha and Pacific gifting
- Giving gifts
- Receiving gifts
- Sale of surplus assets to Museum personnel
- Private use of Canterbury Museum assets

Policy adopted by the Canterbury Museum Trust Board
on 11 March 2024 for immediate implementation