



## Operational Policies

### 2.05 Purchasing Policy

**Classification:** Finance and Administration

**Applies to:** All Staff and Committees

**Approved by:** General Manager

**Date:** September 2022

**Review Date:** September 2025

#### **Purpose:**

To ensure that purchasing is carried out within a clearly defined and transparent internal control framework with appropriate levels of accountability.

#### **Definitions:**

- Kaitiaki Kindergartens – is referred to as ‘The Association’
- Head Teachers and Centre Managers – are referred to as Service Leaders
- Kindergartens and Early Learning Centres – are referred to as services
- “Purchasing” covers the purchase of any goods, services, repairs and maintenance and fixed assets which are required for the Association’s purposes. Any purchasing must be within the approved budget unless specific authority has been given.
- “Association’s fund” includes Ministry of Education Funds, Fundraising, Grants, Parent fees and Parent Donations

#### **Procedure:**

<b>1. Delegated Authority (Support Office)</b>	
All authority for purchasing rests with the General Manager unless stated below.	
Professional Practice Leaders	Approve expenditure for Professional Development, recruitment advertising, teacher allowances and reimbursements (as per KTCA) in accordance with the Board approved budget.
Finance Manager	Approve Operational expenditure in accordance with the Board approved budget.
Office Administrator	Order stationery, office supplies and postage in accordance with the Board approved budget.
Finance Manager	Organise maintenance and capital development in line with 10 year plans. Organise Repairs and Maintenance for kindergarten



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	and Support Office in accordance with the Board approved budget.
Service Leader	Authority to manage the services, credit card up to \$1,000 and purchase resources in accordance with the Board approved budget.
Committee/Friends of Kindergarten	In partnership with the teaching team, review all Fundraising Expenses within the services available funds raised.
<b>2. Limitation on the Delegated Authorities</b>	
Delegated authorities above will be bound by limitations in this section; otherwise the authorisation of a purchase lies with the General Manager.	
Professional Practice Leaders	Maximum value of expenditure should be no more than \$2000 per transaction.
Finance Manager	Full authorisation with the General Manager is required for payment of payroll, suppliers' payments, Inland Revenue Department payments and any bank transfers.  Maximum value for the Repair and Maintenance is \$2,000 per transaction.
Support Office Administrator	Maximum value per transaction for stationery is \$200 per transaction, Office Supplies is \$100 per transaction or maximum of \$400 per month and postage is \$125 per month.
Service Leader	Maximum value of resources is as per the budget for each service. Expenditure greater than \$1,000 to be signed off by the General Manager. Two quotes are to be attached to the Expenditure Approval Form and signed off by the General Manager. A credit card will be supplied with a maximum limit of \$1,000 upon signing of the credit card procedure document.
Other Employees	Other employees may from time to time have the opportunity to make a purchase on behalf of the service. However, in order to enable the Service Leader to effectively manage their budget the following protocol must be observed.  Any item that is over \$20 must be approved by the Service Leader before proceeding with the purchase. This can be at the discretion of the Service Leader and may be via text or email



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	Once an approved purchase has been made, the purchase may be made either using the service's credit card or the purchaser may submit a reimbursement form to Support Office.
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The following policies also apply to purchasing matters and must be read in conjunction with this policy:

- 2.04 Finance Policy
- 2.01 Asset Management Policy

Signed:

General Manager

Date: 30 March 2023

**Endorsed by**

Signed:

President of the Board

Date:

30 March 2023