

<b>Policy Title:</b>	Use of Kindergarten Funds and Trade Accounts Policy	<b>Classification:</b>	Finance
<b>Monitored by:</b>	Finance Officers	<b>Approved by:</b>	GM Operations
<b>Effective Date:</b>	March 2021	<b>Review Date:</b>	March 2023

**Objective:** To ensure robust financial practices are in place to safeguard the use of kindergarten funds and trade accounts, that will ensure staff remain above suspicion of financial wrongdoing.

**Commitment:** HCK is committed to ensuring that our financial management policies can protect the Association from loss and can withstand scrutiny when audited.

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### Related Documents

- Financial Management Policy
- Use of Eftpos/Flexi Debit Cards Policy
- Administration Handbook – Cash Handling

### Policy Details:

1. All purchases made in the kindergarten name must be for the operating purposes of that kindergarten only.
2. Kindergarten trade accounts, cash or eftpos/flexi debit cards must not be used for personal purchases.
3. Staff personal eftpos/flexi debit, credit cards or cash should not be used for kindergarten purchases.
4. If the incorrect eftpos/flexi debit or credit card is used in error, the Kindergarten Finance Officer must be contacted as soon as possible.
5. Occasionally it may be necessary for staff to use the kindergarten telephone for personal calls. If these are international or national calls, or local calls of over 10 minutes, please contact the finance team in the Association office to organise reimbursement.
6. All cash collected by kindergartens (whether from fundraising events, whānau donations or fees) must be recorded accurately and banked in full by the Kindergarten Administrator.
7. No kindergarten purchases can be made using cash collected from fees, donations or fundraising.
8. The Administration Handbook provides further information. Association staff should be consulted if a situation is unclear.

### Review:

This policy will be reviewed biennially.