

# Hauraki School Policy Document

## Sensitive Expenditure

### Rationale

The board agrees that it has a responsibility to ensure that all expenditure of board funds is clearly linked to the business of the school and does not at any time provide unreasonable and personal benefit from those funds to any individual or group of individuals (staff or students).

### Purposes

To provide guidelines for expenditure incurred on behalf of individuals or groups.

### Guidelines

1. The board acknowledges that at times there are expenses which may be considered to be beneficial 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.
2. The board has determined that any expenditure which may be considered to be beneficial to individuals or groups of individuals will be carefully scrutinised before approval and if appropriate will be supported by allocating funds to that expenditure.
3. The board has agreed on the fundamental principles of this Policy, and has delegated responsibility for the implementation and monitoring of this Policy to the principal (as the chief executive and the board's most senior employee). If expenditure involves the Principal this is delegated to the Chairperson or Treasurer.
4. The board requires the principal, where expenditure may be considered to be beneficial to an individual or small group of individuals, to take account of the following prior to authorising this expenditure.
  - i. Does the expenditure benefit student outcomes?
  - ii. Does the expenditure represent the best value for money?
  - iii. Is it in the budget?
  - iv. Does it fit with the strategic direction of the school?
  - v. Could the board justify this expenditure to a taxpayer, parent or other interested party?
  - vi. How would the public react if this expenditure was reported by the media?
  - vii. Would there be perceived to be any personal gain from this expenditure?
  - viii. Does this expenditure occur frequently?
5. Any proposed expenditure which may be considered to benefit individuals or small groups of individuals will be backed if appropriate by funds which have been allocated for the purpose.
6. All expenditure which is incurred on behalf of individuals or small groups of individuals will be fully accounted for.

Signed: 

Date: 17 June 2019.

**Chairperson Board of Trustees**

Review Date: Term 1, 2022.

Related Policies: Delegations, Finance