

Hauraki Primary School

Policy Document

Sensitive Expenditure

Rationale

All money received by the Hauraki School Board (the Board), whatever the source, automatically becomes public funds and the Board is accountable for all expenditure. The Board has a responsibility to ensure that all expenditure is clearly linked to the business of the school and that expenditure does not at any time provide unreasonable and personal benefit to any individual or group of individuals (staff or students).

Purpose

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 beneficial to individuals or small groups of individuals. These may include expenses in relation to travel (especially international travel), or to gifts and other payments to individuals.
2. The Board has determined that any expenditure that may 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 Presiding Member or Treasurer.
4. Where expenditure may be considered beneficial to an individual or small group of individuals, the Board requires the principal 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.

Approval and Review

7. No variations of this policy or amendments to it can be made except with the unanimous approval of the Board.
8. This policy will be **read annually** by the Board and **reviewed triennially** together with other Finance policies.

Signed: _____



Date: _____

13/5/2024

Presiding Member of the Board

Review Date: _____

Term 2 2021