

Policy: Sensitive Expenditure Policy

Introduction

- 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).
- The Board acknowledges that at times there are expenses which may be considered to be beneficial only 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.
- 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 will be supported by appropriate fundraising specific to that expenditure.
- Particular reference should also be made to the Board's travel policy in considering expenditure which may benefit individuals or groups of individuals.
- 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).
- Where possible, the board will endeavour to contribute towards a student who has been successful in representing New Zealand internationally, of \$500 per student towards the trip.
- When the Board pays the fare of a teacher taking students on an overseas trip, no other allowance is payable. Where no fare is paid, the travel allowance allowed for under the Secondary Teachers Award for trips within New Zealand will apply, with related pupil ratios.

School contribution to staff costs for international trips:

0-10 students – 50% of one staff member, cost funded by school

15 students on trip – 75% of one staff member, cost funded by school

20 students on trip – 100% of one staff member, cost funded by school

20-30 students on trip 100% of one staff member 50% of second staff member

Principles

- The Board requires the Principal, where expenditure may be beneficial to an individual or group of individuals, to take account of the following prior to authorising this expenditure:
 - Does the expenditure benefit student outcomes?
 - Does the expenditure represent the best value for money?
 - Is it in the budget?
 - Could the board justify this expenditure to a taxpayer, parent or other interested party?
 - How would the public react if this expenditure was reported by the media?
 - Would there be, or be perceived to be, any personal gain from this expenditure?
 - Does this expenditure occur frequently?

- Any proposed expenditure which may benefit individuals or groups of individuals will be backed by funds which have been raised for the purpose. The funds will be raised with a full understanding of their purpose known to those contributing the funds – such as parents or other funding sources (eg charities).

Accounting for expenditure

All expenditure which is incurred on behalf of individuals or groups of individuals will be fully accounted for and a separate income statement for management reporting purposes showing all funds raised and expenditure incurred will be provided to the Board.

Approval

- When the Board approved this Policy, it agreed that no variations of this Policy or amendments to it can be made except with the unanimous approval of the board.
- As part of its approval, the Board requires the Principal to circulate this Policy to all staff, and for a copy to be included in the School policy manual, copies of which shall be available to all staff. The School policy manual shall also be made available to students and parents at their request. The Board requires that the Principal arrange for all new staff to be made familiar with this Policy and other policies approved by the Board.

Review schedule: **July 2022**

ADOPTED BY BOARD OF TRUSTEES			
Date	29 July 2019	Chairperson	S Smith

REVIEWED/AMENDED	Date	Chairperson	
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Signature section for fundraising.

I have read and understood this policy and agree to abide by it.

Signed