

SENSITIVE EXPENDITURE POLICY

Introduction

1. 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 ākonga).
2. 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.
3. The Board has determined that any expenditure, including those within the current delegations of the principal, 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 budgeting specific to that expenditure.

Principles

4. 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:
 - i) Does the expenditure benefit ākonga outcomes?
 - ii) Does the expenditure represent the best value for money?
 - iii) Is it in the budget?
 - iv) Could the Board justify this expenditure to a taxpayer, parent, or other interested party?
 - v) How would the public react if this expenditure was reported by the media?
 - vi) Would there be, or be perceived to be, any personal gain from this expenditure?
 - vii) Does this expenditure occur frequently?

Prepared by: Combined Board of Trustees

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