

SENSITIVE EXPENDITURE

PROCEDURE

**RATIONALE:**

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).

**GUIDELINES:**

1. 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.
2. Expenditure which may be considered to be beneficial to individuals or groups of individuals will be carefully scrutinised before approval.
3. Any proposed expenditure which may benefit individuals or groups of individuals will be backed by funds which have been raised for the purpose.
4. Funds will be raised with a full understanding of their purpose known to those contributing the funds – such as parents or other funding sources (e.g. Charities).
5. Funds raised should cover most costs (including travel and accommodation costs for teachers who may be involved).
6. Ensure that in clarifying and confirming the annual budget that a budget centre deemed “General Expenses” (suggested $1000) has its purpose clarified to the Board.

Minor goodwill expenses such as visitor gifts, birthday cards, bereavement flowers, staff morning tea shout or end of year shouts are generally accepted examples.

**Review Responsibility: *Principal, Office Manager & BOT Treasurer***

**Date Confirmed: 27 November 2017**

**Principal: ………………………………………………………………..**