

## PROCEDURES RELATING TO SENSITIVE EXPENDITURE

### 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 students).
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/trips for students/staff outside of normal learning activities (especially international travel), or to koha, gifts and other payments to individuals.
3. 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 fund raising specific to that expenditure.
4. Particular reference should also be made to the board's Travel Expenditure Procedures in considering expenditure which may benefit individuals or groups of individuals.
5. The board has agreed on the fundamental principles of these procedures, and has delegated responsibility for the implementation and monitoring of these to the principal (as the chief executive and the board's most senior employee).

### Principles

6. 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 student 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 perceived to be any personal gain from this expenditure?
  - vii) Does this expenditure occur frequently?
7. 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). The funds raised will cover all costs (including travel and accommodation costs for teachers who may be involved).

### Accounting for expenditure

8. 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

9. When the board approved these procedures it agreed that no variations or amendments can be made except with the unanimous approval of the board.