



# **Pukerau School**

## **Sensitive Expenditure Policy**

### **Introduction**

1. The board 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, or to koha, gifts and other payments to individuals.

### **Guiding Principles**

3. Gifts being received to be discussed at a Board of Trustees meeting to ensure they are appropriate.
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 authorizing 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?

### **Approval**

5. This policy will be reviewed as part of the Board's three year self review programme.

Signed \_\_\_\_\_ Chairperson \_\_\_\_\_ Date \_\_\_\_\_