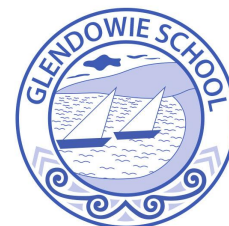


## **Glendowie School Sensitive Expenditure Policy**



The Board of Trustees (the Board) of Glendowie School (the School) has affirmed the rationale and guidelines of this policy and made this policy available for our community on our school website.

### **Rationale**


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 (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 fundraising specific to that expenditure.
4. This policy is also linked to the Board's travel policy in considering expenditure which may benefit individuals or groups of individuals.
5. 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 Board's most senior employee).

### **Guidelines**

1. 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:
  - a. i) Does the expenditure benefit student outcomes?
  - b. ii) Does the expenditure represent the best value for money?
  - c. iii) Is it in the budget?
  - d. iv) Could the Board justify this expenditure to a taxpayer, parent or other interested party?
  - e. v) How would the public react if this expenditure was reported by the media?
  - f. vi) Would there be, or be perceived to be, any personal gain from this expenditure?
  - g. vii) Does this expenditure occur frequently?
2. 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).

3. 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.
4. No variations of this Policy or amendments to it can be made except with the unanimous approval of the board.
5. As part of its approval, the Board recognises that this policy is available to the community and staff as it will be on our school website and included in the School Policy Manual.
6. The Board will sign off the Proposed Trip Checklist (see attached) prior to any travel being committed to. The purpose of the checklist is to ensure that the proposed trip supports the curriculum and that the trip is paid for either through using crown funds (which would meet the purposes of supporting the curriculum) OR using locally raised funds which would be identified in the budget.

<p><b>Approved at BOT meeting dated 20<sup>th</sup> March 2018</b></p> <p><b>Chairpersons Signature</b> </p> <p><b>Reviewed 25/05/2021</b></p>
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**Attached** Information about proposed Trip Sign Off Sheet

### Information about the proposed trip

- Purpose?
- Where to and for how long?
- Who is attending? There should be no personal gain or perception of personal gain for individuals on the trip (e.g. the school funding private travel by an individual on the trip of other family members).
- What is the budget? Make sure the budget includes all associated costs, including any staffing implications (e.g. reliever costs), and how the trip might affect the school's overall financial position.

#### Guiding Questions

How does the overseas travel for students and staff support the board's primary objective – student achievement?

- how does the overseas travel for students and staff link to learning outcomes?
- what curriculum outcomes is the experience likely to help students achieve?
- how might the learning of this trip be shared with other students, staff, and community members?
- how does the expenditure further the aims of the school as set out in its charter?

#### Guiding Questions

Has the overseas travel for students and staff been considered alongside other competing priorities for the use of limited financial resources?

- why is this experience likely to be more effective than a local or virtual alternative?
- how have you evaluated that the expenditure represents the best value for money?
- why is this spending justified for a select number of students (where applicable)?

Other competing priorities should include but are not limited to:

- curriculum expenses
- asset replacement/maintenance
- lease commitments
- cyclical maintenance
- staff development
- having sufficient working capital/available cash.

**Accounting for expenditure Overseas travel for students and staff using crown funding must be reported in the notes section of their annual audited accounts.**

The trip for \_\_\_\_\_ to travel to \_\_\_\_\_ is:

*Please circle one*

APPROVED / DECLINED

**Signed:**

Board Chairperson with the authority of the Board: \_\_\_\_\_

Date: \_\_\_\_\_