30.   SENSITIVE EXPENDITURE POLICY

Rationale

School spending must meet the standards of integrity that will enable it to withstand public scrutiny.

Policy Statement

It is the school's policy that all expenditure receives the appropriate approvals prior to costs being incurred. In the case of Principal expenditure, the school's Finance Committee will approve such expenditure that falls outside of the Principal's expenses budget.

Policy Guidelines

- All expenditure in this category must be for legitimate school business and approval must be obtained prior to incurring the expenditure.
- Expenditure may only be incurred within an individual's budgeting authority.
- Approval must be given by a person senior to the person who might be perceived to benefit from the sensitive expenditure.
- *Cash Advances*
  It may be necessary from time to time to provide cash advances for certain types of expenditure.
  - A daily allowance of $60.00 per day is issued to authorised staff travelling internationally on school business, as cash advance (in local currencies where available). The purpose of this allowance is to cover meals, taxis, laundry and other such sundry expenses.
  - Expenditure of all other cash advances must be properly documented and accounted for.
- *Entertainment/Hospitality*
  Authorised senior staff are sometimes required to entertain school guests. (e.g. International agents) by way of dinners at restaurants etc. These expenditures are budgeted for, and accounted for by receipts. Such expenditure includes alcohol supplied in the context of an evening meal.
- *School-issued Mobile Phones*
  A specified group of senior staff are issued school supplied mobile phones, on a plan integrated with the school phone contract. Monthly calls and data usage are signed off by each user and monitored by the Executive Officer. Staff concerned are not expected to reimburse personal calls or data usage unless it is significant or excessive.