

TOKO SCHOOL
National Administration Guideline 4

FINANCE & PROPERTY POLICY

Toko School Board of Trustees in accordance with the legislation on financial and property matters will:

1. allocate funds to reflect the school's priorities as stated in the charter;
2. monitor and control school expenditure, and ensure that annual accounts are prepared and audited as required by the Public Finance Act 1989 and the Education Act 1989.
3. Comply with the negotiated conditions of any current asset management, and implement a maintenance programme to ensure that the schools buildings and facilities provide a safe, healthy learning environment for students.

Toko School Board of Trustees meets its obligations to **NAG 4**, by ensuring that the following documentation is developed, implemented and reviewed as part of the Board's self review **process**.

Policy

Financial Management

Fundraising

Credit Card Policy

Sensitive Expenditure Policy

Fundraising Policy

Theft and Fraud Prevention

Property Management

Procedures

Accounting

Budgeting

Financial Reimbursement to BOT

Fundraising

Payroll

School donations & fees

Reimbursement

Asset replacement

Key register Office

Personal belongings

Use of school property

Audit

Financial Management

Financial Report to BOT

Investments

Purchasing Procedures

Stationery sales

Teacher allowance

Day to day property management

Library book register

Property management

Vandalism and damage

Key Supporting Documents

Annual Audit Report

Annual Financial Statements

Asset register and depreciation

Insurance Portfolio

Ministry Gazette Notices and Circulars

Monthly Financial Reports to BOT

School Donations

Staffing Usage and Expenditure Report

ASSET Register

Hazard Register/ Health and Safety Program

Property Occupancy Agreement

Annual Audit Report

Five year Property Plan

Property Maintenance Calendar

Minutes of Board Meetings

Annual Reports to the Community

Monthly Water Quality Reports

Annual Budget

Annual reports to Community

Expense claims by staff and trustees

Invoices

Minutes of Board Meetings

Receipt Books

Toko School Charter, including Strategic and Annual Plans

Insurance Documents

Crisis and Emergency Response

School House tenancy agreement

Ten Year Maintenance Planning

Building W.O.F

Monthly Report to the BOT by Principal

Annual Financial Statements

Fire Equipment Certificate

Site Plans

This policy is reviewed on a 3 year cycle in line with the Board's document self review plan.

Approved: Principal and Board Review September 2019

FINANCIAL MANAGEMENT POLICY

The Board of Trustees will use the school's financial resources as a tool to achieve stated Curriculum, Property and Personnel objectives. The Board will maintain accountability for and control of the School's financial resources.

PURPOSE:

1. To produce a budget by November for the coming year, and present it to the Board for approval.
2. To keep expenditure within budget by means of appropriate procedures, and regular monitoring.
3. To ensure all expenditure, and commitment of expenditure, is approved within the recognised delegations.
4. To present the full Board with comprehensive monthly reports.
5. To employ administrative assistance as determined necessary to assist the Principal in fulfilling monthly requirements.
6. To maintain positive lines of communication with contracted Service Suppliers.
7. To ensure reports complying with Public Sector Accounting Standards are prepared annually for audit and are made available to the community.
8. To ensure an adequate Internal Control System is in place to prevent misappropriation and to identify errors in information generated.

GUIDELINES:

1. The Board of Trustees is responsible for all finances in accordance with its management obligations.
2. The Principal will manage the above Policy on the Board's behalf, setting up appropriate procedures to do so.
3. The Board will establish systems of self review.
4. The financial sub-committee will meet as required and report back to the full Board at the following monthly meeting.

FUNDRAISING POLICY

RATIONALE:

The level of funding Toko School receives from the Government via the operational grant is inadequate to meet the needs of the school. To maintain the school's current level of delivery requires additional funds.

These donated funds are necessary for such things as support staff, property and learning resources.

GUIDELINES:

1. The Board of Trustees recognises the Fundraising Committee as the main fundraising body of the school.
2. The Fundraising Committee may organise fundraising activities it deems fit to raise funds for the school.
3. Financial decisions about the needs of the school are made by those that manage the School i.e. the School Principal and staff and those that govern the school, i.e. the Board of Trustees. These decisions are made, and passed through the Board of Trustees for approval within the school's budgets.
4. A joint meeting will take place between the Board of Trustees and the Fundraising Committee in November to prioritise the focus for fundraising. All members are welcome. This meeting in Term 3 is prior to the Budget being ratified. When the Fundraising Committee has ideas for purchases, it is at this meeting that they should be discussed.
5. Expenditure of any funds shall be through the Board of Trustees accounting system with the prior approval of the Board, if the item is over \$500. BOT purchases allow for GST to be claimed back.
6. The Fundraising Committee should retain sufficient funds to run the next Fundraising event. All other funds shall be passed over to the BOT prior to November BOT meeting.
7. If necessary, in the first week of each term the Principal, Chair of the Fundraising and Chair of the PTA and Chair of the BOT will meet to clarify upcoming events.
8. Internal controls of finance will be established to ensure that any errors or irregularities are discovered quickly. These controls will include:
 - The operation of a cash book accounting system.
 - Two signatures required on every cheque.
 - Cheques being written out before second signature added.
 - Signatories will be appointed at the AGM.
 - Receipts presented for reimbursement.
 - A Treasurer's report being presented at each meeting.

Accounts reviewed every year by an honorary reviewer. The reviewer shall not be a member of the committee and preferably independent of the school and members of the committee.

9. The Fundraising Committee will provide the Board of Trustees annually with a Statement of Accounts and report at the A.G.M.
10. The Fundraising Committee shall take all care and responsibility for events run. However, the BOT within its governance role maintains overall responsibility in the event of an unforeseen circumstance.
11. The Board of Trustees recognises that individual classes and school groups may undertake **minor fundraising** activities, subject to the Principal's approval. All incoming monies from these activities must be accounted for through the school office.
12. The Board of Trustees will report annually to the community on all expenditure as required by the Toko School Charter.
13. The capital items budget must include any purchase over \$500.
14. Where required the fundraising committee will provide Health and Safety analysis of any event undertaken and provide a report to the BOT for review.

CONCLUSION:

The Toko School Fundraising Committee role is to raise school funds. The Fundraising Committee is a vital working arm of Toko School. Without their efforts the level of resources available to the children of Toko School would be significantly reduced.

REVIEWED: September 2019

THEFT AND FRAUD PREVENTION POLICY

Introduction

- 1) The Board accepts that it has a responsibility to protect the physical and financial resources of the School. The Board has agreed that through its chief executive, the Principal, the School has a responsibility to prevent and detect theft and fraudulent actions by persons who are employed or contracted by the School or who are service recipients of the School. The Board accepts that any investigation into any theft or fraudulent actions will be conducted in a manner that conforms to the principles of natural justice and is procedurally just and fair.
- 2) The Board, therefore, requires the Principal to establish systems and procedures to guard against the actions of theft and fraud. The Principal is to report such actions to the Board Chairperson as prescribed in the procedures set out below.

General

- 3) As preventative measures against theft and fraud the Board requires the Principal to ensure that:
 - a) The School's physical resources are kept secure and accounted for.
 - b) The School's financial systems are designed to prevent and detect the occurrence of fraud. All such systems must meet the requirements and standards as set out in the Public Finance Act 1989, Section 45C(b) and of generally accepted accounting practice promulgated and supported by the Institute of Chartered Accountants of New Zealand.
 - c) Staff members who are formally delegated responsibility for the custody of physical and financial resources by the Principal are proven competent to carry out such responsibilities and that such persons are held accountable for the proper execution of their responsibilities.
 - d) All staff members are aware of their responsibility to immediately inform the Principal should they suspect or become aware of any improper or fraudulent actions by staff, suppliers, contractors, students or other persons associated with the School.
- 4) In the event of an allegation of theft or fraud the Principal shall act in accordance with the following procedures:
 - a) Decide to either immediately report the matter to the New Zealand Police or proceed as outlined in this paragraph.
 - b) So far as it is possible and within 24 hours:
 - i) Record the details of the allegation, the person or persons allegedly involved, and the quantity and/or value of the theft or fraud.
 - ii) Request a *written statement* from the person who has informed the Principal, with details as to the nature of the theft or fraud, the time and circumstances in which this occurred, and the quantity and/or value of the theft.
 - iii) Decide on the initial actions to be taken including consulting with the person who provided the information and, if appropriate, confidentially consulting with other senior members of staff about the person who is the subject of the allegation.
 - iv) Inform the Board Chairperson of the information received and consult with them as appropriate.

- c) On the basis of advice received and after consultation with the Board Chairperson, the Principal shall decide whether or not a *prima facie* case of theft or fraud exists, and if not, to document this decision and record that no further action is to be taken.
- d) The Principal shall then carry out the following procedures:
 - i) Investigate the matter further in terms of procedures as set out in sub-paragraph (d);
 - ii) If a *prima facie* case is thought to exist to continue with their investigation;
 - iii) Invoke any disciplinary procedures contained in the contract of employment should the person be a staff member;
 - iv) Lay a complaint with the New Zealand Police;
 - v) If necessary, commission an independent expert investigation;
 - vi) In the case of fraud, require a search for written evidence of the possible fraudulent action to determine the likelihood or not of such evidence;
 - vii) Seek legal advice; or
 - viii) Inform the Manager, National Operations, Ministry of Education local office and/or the school's auditors.
- e) Once all available evidence is obtained the Principal shall consult the Board Chairperson. The Board Chairperson may, if they consider it necessary, seek legal or other advice as to what further action should be taken.
- f) If a case is considered to exist the Principal or a person designated by them shall, unless another course of action is more appropriate:
 - i) Inform the person in writing of the allegation that has been received and request a meeting with them at which their representative or representatives are invited to be present.
 - ii) Meet with the person who is the subject of the allegation of theft or fraud and their representatives to explain the complaint against them.
 - iii) Obtain a verbal or preferably a written response (all verbal responses must be recorded as minutes of that meeting, and the accuracy of those minutes should be attested by all persons present).
 - iv) Advise the person in writing of the processes to be involved from this point on.
- 5) The Board recognises that supposed or actual instances of theft or fraud can affect the rights and reputation of the person or persons implicated. All matters related to the case shall remain strictly confidential with all written information kept secure. Should any delegated staff member or any other staff member improperly disclose information the Principal shall consider if that person or persons are in breach of confidence and if further action is required. Any action the Principal considers must be in terms of the applicable conditions contained in their contract of employment and any code of ethics or code of responsibility by which the staff member is bound.
- 6) The Board affirms that any allegation of theft or fraud must be subject to due process, equity and fairness. Should a case be deemed to be answerable then the due process of the law shall apply to the person or persons implicated.
- 7) Any intimation or written statement made on behalf of the School and related to any instance of supposed or actual theft or fraud shall be made by the Board Chairperson who shall do so after consultation with the Principal and if considered appropriate after taking expert advice.

Allegations Concerning the Principal or a Trustee

- 8) Any allegation concerning the Principal should be made to the Board Chairperson. The Chairperson will then investigate in accordance with the requirements of paragraph 4 of this Policy.
- 9) Any allegation concerning a member of the Board of Trustees should be made to the Principal. The Principal will then advise the manager of the local office of the Ministry of Education and commence an investigation in accordance with the requirements of paragraph 4 of this Policy.

Approval

- 10) When the Board approved the Policy it was agreed that no variations of this Policy or amendments to it can be made except by the unanimous approval of the Board.
- 11) As part of its approval the Board requires the Principal to circulate this Policy to all staff, and for a copy to be included in the Toko School Policy Manual, copies of which shall be available to all staff. The school policy manual shall also be made available to students and parents at their request. The Board requires that the Principal arrange for all new staff to be made familiar with this Policy and other policies approved by the Board.

REVIEWED: September 2019

CREDIT CARD POLICY

Adopted by the Board of Trustees on 12 February 2013

Introduction

1. The Board agrees that it has a responsibility to ensure that credit card expenditure incurred by the School must clearly be linked to the business of the School. 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.
2. The Board requires the Principal, as the chief executive and the Board's most senior employee, to implement and manage this Policy. The Principal may, from time to time, further delegate some of their responsibilities, and all such delegations must be attached as appendices to this policy.
3. This Policy must be read in conjunction with other Board Policies, and the exercising of all authority and responsibilities conferred under this Policy must be in accordance with the Schedule of Delegations and may not exceed an individual's established level of delegated authority.

Process for Issue of Credit Cards

4. A Credit card should only be issued to staff members after being authorised by the Board.
5. A register of cardholders should be maintained.
6. The limits set for credit card use should not exceed the overall financial delegation of the cardholder, as set out in the Schedule of Delegations. Any variations require Board approval.
7. Prior to the card being issued, the recipient must be given a copy of this policy and be required to sign it off to signify that they have read and understood it.

Procedures to be Followed when Using the Card

8. The credit card is not to be used for any personal expenditure.
9. The credit card will only be used for:
 - payment of actual and reasonable travel, accommodation and meal expenses incurred on School business; or
 - purchase of goods where prior authorisation from the Board is given.
10. All expenditure charged to the credit card should be supported by:
 - A credit card slip
 - A detailed invoice or receipt to confirm that the expenses are properly incurred on School business
 - For expenditure incurred in New Zealand of value greater than \$50 (including GST) there should also be a GST invoice to support the GST input credit
11. The credit card statement should be certified by the cardholder as evidence of the validity of expenditure.
12. Authorisation for the expenditure should be obtained on a one-up basis (for example the Principal should authorise any travel by the Deputy Principal and the Board should authorise any travel by the Principal). Cardholders are not allowed to approve their own expenditure.
13. All purchases should be accounted for within 5 working days of receiving a credit card statement.

Cash Advances

14. Cash advances are not permitted except in an emergency.
15. Where cash advances are taken, the cardholder must provide a full reconciliation, with receipts wherever possible, of how the cash was used. Any unspent monies must be returned to the School.

Discretionary Benefits

16. Any benefits of the credit card such as a membership awards programme are only to be used for the benefit of the School. They should not be redeemed for personal use.

Cardholder Responsibilities

17. The cardholder should never allow another person to use the card.
18. The cardholder must protect the pin number of the card.
19. The cardholder must only purchase within the credit limit applicable to the card.
20. The cardholder must notify the credit card company and the school immediately if the card is lost or stolen.
21. The credit card should not be used on the internet without prior Board approval.
22. The cardholder must return the credit card to the School upon ceasing employment there or at any time upon request by the Board.

Approval

23. When the Board approved this Policy it agreed that no variations of this Policy or amendments to it can be made except with the unanimous approval of the Board.

24. As part of its approval the Board requires the Principal to circulate this policy to all staff. The School policy manual shall also be made available to students and parents at their request. The Board requires that the Principal arrange for all new staff to be made familiar with this Policy and other policies approved by the Board.

Signed

Board Chairperson

On behalf of, and with the authority of the Board on _____

Signature Section for Prospective Cardholders

I have read and understood this policy and agree to abide by it.

Signed

\$

Date

REVIEWED: September 2019

SENSITIVE EXPENDITURE POLICY

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 (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 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 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 this Policy it agreed that no variations of this Policy or amendments to it can be made except with the unanimous approval of the board.
10. As part of its approval the board requires the principal to circulate this policy to all staff, and for a copy to be included in the School Policy Manual, copies of which shall be available to all staff. The School policy manual shall also be made available to students and parents at their request. The board requires that the principal arrange for all new staff to be made familiar with this Policy and other policies approved by the board.

REVIEWED: September 2019

NAG 4: PROCEDURES

INTERNAL FINANCIAL CONTROLS

Bank: Taranaki Savings Bank, Stratford
Auditor: Silks Chartered Accountants Wanganui
Accountant: Education Services Limited New Plymouth

All money handled within the school must be adequately accounted for.

The Board has engaged Education Services to provide a monthly and annual financial accounting service.

The financial system is run using two accounts:

The Children's Account – cheque account. Signatory the principal and office secretary At no time shall the cheque account be operated in overdraft except in accordance with the requirement of the Public Finance Act 1989.

Board of Trustees Account – cheque account. The signatories for this account are Board Chair, Principal and Treasurer. Under no circumstances is a cheque signatory to sign a blank cheque. At no time shall the cheque account be operated in overdraft except in accordance with the requirement of the Public Finance Act 1989.

All purchases must be accompanied by a signature on the invoice, confirming the goods or services received are correct. This is done by the Principal, after consultation if necessary with the person making the order. A teacher in charge of a budget area is delegated the authority to make purchases up to the budgeted amount, conferring with Principal along the way. A GST receipt must be requested.

Check all invoices - use school 'date stamp' to record when goods were received, coded to budget by Office Secretary and approved by Principal. At a minimum the purchasers name must appear on the invoice.

Accounts paid by Office Secretary

The Office Secretary writes up the payments schedule (cheques written from school account during the month) and Receipts Schedule for Education Service Centre. Office Secretary supplies BOT members with summary prior to each Board meeting.

Bills to be paid by Education Services

Office Secretary writes up all invoices, stamps with date, gives to Principal for checking, and signing. Write up the Payment Schedule for Education Services. Supply BOT members with a summary at each Board meeting.

Payments and Invoices paid by school (Children's Account)

Office Secretary writes up all invoices, stamp with date, give to Principal for checking, and signing. Write up the Payment Schedule and receipt schedule for Education Services.

All monies coming into the school for class trips, performances etc are to be sent to the office. Office Administrator then checks money and writes a receipt. Individual receipts are required for all items \$20 or more.

Banking of all money received should be done on a regular basis. Once a month the Principal checks banking against cash receipt records and sign. All cheques received will be stamped not negotiable Account Payee only. The deposit butt is reconciled to receipts.

A small amount of petty cash is held at the School Office for any cash purchases of small amounts i.e. under \$20. In this case no order is needed and only an ordinary receipt is required with what was purchased and what area of the budget it should come from. No cash received can be used to pay accounts in cash.

Each fortnight a coded summary of all wages and a balance with MOE Staff Usage Report will be sent to Education Service Centre. Office Administrator to check fortnightly SUE Report. Check relievers against Absentee Book. Principal to check and sign. Keep all Staff Payroll slips in filing cabinet and e.mail correspondence in the appropriate staff members Novopay e.mail file.

The Treasurer reviews the SUE Reports and signs prior to sending to ED Services.

Personal purchases - individual people wishing to make personal purchases through the school name will do his/her own authorization and follow the same procedures as for other ordering. The individual will pay the GST on any personal purchase.

All financial statements and records will be filed for future reference. Stored at school.

Financial gifts are banked as for normal procedures. A letter of acknowledgement sent by Board.

A regular "Budget to Actual" comparison will be done each month, and any significant cost or income overruns examined.

ACCOUNTING

1. The Office Secretary will collate all necessary documentation needed for Education Services to prepare the school yearly accounts.

ASSET REPLACEMENT

The Board of Trustees of Toko School pass the responsibility of Asset Register maintenance and compliance with Financial Reporting Standards to Education Services Central, a company specializing in education reporting. Education services comply with all Financial Reporting Standards. The Principal or delegate updates these yearly, identifying obsolete items. A minimum value of \$1000 is set for items to be included in the asset register.

AUDIT

1. The Board of Trustees accounts will be audited yearly.
2. The Annual Financial Accounts will be sent to the Audit Office no later than 90 days after the end of the financial year.

BUDGETING

1. The Principal in consultation with Treasurer will prepare a draft budget for the following year for presentation at the December meeting. Delegation to experienced office staff may occur. Ultimately the entire Board are responsible for the passing of the yearly budget.
2. The budget will be prepared with reference to the previous year's expenditure, school priorities and varying Professional Development needs.
3. Potential areas of shortfall in funding will be identified.
4. The budget shall be subject to regular review.
5. Approval of the budget by the Board will authorize purchasing to proceed within the specified code allocations up to the limit of the budget figures approved.

FINANCIAL REIMBURSEMENT TO B.O.T.

1. An allowance of \$70 be paid to the chairperson of each meeting and \$55 to Board members.
2. Meeting fees shall be paid to all members on an annual basis.
3. Any other expenses incurred by Board of Trustees members, given correct documentation is supplied, shall be reimbursed on application. Prior approval of the Board is also required. Budgetary constraints apply.

FINANCIAL REPORTS TO BOT

1. Monthly Financial Management Reports from the accountant will be made available to Board members **prior to each meeting**. These will contain:
 - a. Income Statement Balance Sheet
 - b. Schedule of Accounts for payment
2. Each month, a spreadsheet showing Income, Administration, Property, Teaching, Total Costs for the year to date and prediction against the budget will be given to each Board member.
3. At each meeting the **Board will approve the payments of the accounts** shown in the Schedule of Accounts for Payment and Statement of Financial Performance.
4. Any accounts to be considered for writing off will be presented at the Bot Monthly meeting.

GRANTS

The Principal will apply on a cycle to the TET and TSB for additional funds to be used in accordance with current budgets and existing school priorities and needs. Under new guidelines TSB Education Grants for Literacy and Numeracy must be budgeted for separately. The good/services purchased are accountable beyond the school. They should be kept separate from the schools own literacy and numeracy budgeting. They are on top of not instead of the schools own budgeting for these items. The school will apply to other organisations as approved by the BOT

INVESTMENTS

1. Board funds will be invested according to predicted cash flow in order to gain maximum interest. Investments may only be made after the written authorization is minuted at a Board meeting.
2. The Treasurer will have authority to arrange transfers to and from investments involving school accounts only.
3. All investments are to be held by a provider approved by the Ministry of Education in accordance with the terms of Section 73 of the Education Act 1989.
4. Notwithstanding the requirements of Section 73, no investments may be made in equity stocks or in synthetic money market products.

PAYROLL – NOVOPAY

1. Access to Novopay Online must be through an authorised user. Authorised users must be passed and minuted at a BOT Meeting. In most circumstances this will only be the Principal and Office Secretary.
2. Logging on with other user names and passwords is prohibited.
3. Staff are prohibited from making changes to their personal payroll details.
4. Staff requesting changes to personal information must do this in writing.
5. School Support is to be advised of any discrepancies in staff wages fortnightly as they arise.
6. School Support is to be advised at least a week prior to staff not being paid over the holiday period.
7. Correspondence sent to School Support will be copied and filed within an employees file.

PURCHASING

1. The Board delegates to the Principal authority for the purchase of all items which are needed to effectively manage the school, given that all other guidelines are adhered to.
2. The Principal delegates to staff the authority to purchase items within their delegated area of responsibility, given that all other guidelines are adhered to.
3. Purchases should stay within broad budget guidelines unless authorized by the Board. There is a 10% leeway which may be used sparingly by the **Principal** in day to day management.
4. Staff discussion will be held to identify priorities for the purchase of educational items and services.
5. ‘Capital Items’ are budgeted for during the budget process and written into the Capital Items Budget. These must have been discussed and passed at a Board meeting. Purchasing by the Principal will proceed in a timely manner. The Principal will refer to the Asset Replacement Register during this process. It is important that longer term planning dominates this budget. However, it must also cater for urgent needs that may develop.
6. Items **outside the capital budget** that are above one thousand dollars will be discussed with the Board prior to purchase.
7. Attempts will be made to find the best “**value for money**”. However, there is a lot to be said for long standing business relationships. At times it may not be the lowest ‘quote’ which is accepted.
8. Purchases of substantial goods and services will be planned, keeping in mind the quarterly bulk grant payments.

9. Staff must use the purchasing order book kept in the office when making purchases. This allows a clear record to be kept.
10. Teachers with curriculum budgets must remain within budget guidelines. If staff are to go beyond the allocation this can only be done with the approval of the Principal.
11. Any purchases made on behalf of the school must be reimbursed with the invoice, accompanied with receipts, completed by the purchaser. The invoice book is kept in the school office.

REIMBURSEMENT

1. Reimbursement may be claimed for:
 - a. Travel at N.Z.E.I. Contract rates
 - b. Meals at N.Z.E.I. Contract rates
 - c. Registration fees at total cost
 - d. Materials - Total costs of materials bought for Toko School
 - e. School camp allowance
 - f. Miscellaneous expense: Reasonable and actual expenses which have occurred in the proper performance of the position

SCHOOL ACTIVITY ACCOUNT

1. The school fee is requested to be paid at the beginning of the year. This is a one off account to cover transport, pool and other events the children are involved in throughout the year. This is not a school donation. It covers real costs. In 2010 it was set at \$70 and in 2015 it was reviewed.

STATIONERY SALES

1. Children's stationery needs will be supplied to them at school in the first week of the year.
2. Teachers have an account at Paper Plus. Teacher's stationery taken from the office to be recorded on Whiteboard in office. Office secretary will then record in stationery book.
3. On a daily basis throughout the school year, pupils will be able to purchase their stationery needs from the school office at a time convenient to the office.
4. Accounts for stationery purchased throughout the term will be sent home at the beginning of the next term (except at the end of the year, when the account will be sent home in week 9 of the final term)
5. During Term 4 staff will be consulted in relation to stationery items required in the following year for all subject areas.
6. Accounts will be sent out at the end of each term and are to be paid promptly.
7. Accounts not paid within four weeks will be considered overdue.
8. Annual stationery orders will be placed in January.
9. Payment terms can be arranged in consultation with Principal.
10. Overdue accounts are to be brought to the attention of the Principal.
11. The Principal *may* decide that overdue accounts that are not settled after contact has been made will result in refusal of further credit on stationery sales until payment is made.

TEACHER ALLOWANCE

1. Each classroom teacher is given a consumable budget to be decided at the end of each year to spend on his or her classroom requirements above and beyond the curriculum budgets.
2. Teachers are to save receipts and claim reimbursement from the school.

WRITING OFF ACCOUNTS

1. Outstanding accounts will be brought to the attention of the Principal. These will be monitored by Office Secretary and Principal. Discussion will be held with account holder to work out payment options. To be monitored.
2. In some instances children leave school and account are not paid in full. The Office Secretary will keep the Principal informed and make every effort to recover monies owed.
3. In some instances accounts will need to be written off after a 12 month period. Amounts written off will be minuted at a full monthly meeting.

PROPERTY MANAGEMENT POLICY

RATIONALE:

The Board of trustees will endeavour to maintain the school grounds, buildings and facilities in a clean, safe, tidy and hygienic condition so that a suitable learning environment is provided for students and a good working environment exists for staff.

PURPOSES:

1. To maintain existing buildings and facilities to meet Ministry guidelines.
2. To ensure that the changing needs of the school are met by planning for development and upgrading.

BROAD GUIDELINES:

1. Budget for routine maintenance in the school, including painting, cleaning, building, plumbing and electrical repairs or replacement.
2. Prepare the maintenance programme covering all work which can be expected to occur within a ten year cycle.
3. Call for tenders on all major capital works and maintenance, e.g. school painting, major structural work.
4. Use voluntary community resources whenever possible.
5. Setting up of a sub committee for repairs and maintenance as necessary.
6. Liaise with the Ministry regarding the 5-year property plan on a regular basis.
7. The Principal deals with day to day property issues in association with the Board member holding the property responsibility

CONCLUSION:

It is the Board's responsibility to ensure that all buildings and facilities are maintained in a clean, tidy, safe and hygienic condition.

REVIEWED: June 2020

NAG 4: PROCEDURES

ASSET REPLACEMENT

1. A minimum value of \$1000 (exclusive of GST) is set for items to be included in the asset register held by Education Services Ltd New Plymouth. In some instances items less than this value may be combined under a common category. A copy is also kept on site and updated yearly.
2. An **asset replacement plan** is set up for replacing items over \$500 over a 10-year cycle. This plan will detail:
 - a. name of item
 - b. the expected time over the 10-year period of both repair and replacement of the items.
 - c. location of items
 - d. This is a working document for the Principal to manage.
3. Asset replacement;
 - a. Disposal of items - physically dumped or sold off. Items taken off asset register
 - b. The Principal is responsible to update asset register and the purchase of items within the asset register, following budget and property plans

DAY-TO-DAY PROPERTY MANAGEMENT

1. School grounds and facilities;
 - a. The school contracted caretaker is responsible for the upkeep and maintenance of school property, working closely with the Principal and the available hours **which are limited**. A book is used **to prioritise** work that needs doing and a property calendar lists key property events.
 - b. Repairs and maintenance will be undertaken by the caretaker or a qualified tradesperson organised by the Principal as the need arises.

KEY REGISTER

1. All school keys are allocated to people on the recommendation/agreement of the Principal and Board. This information is written into the Key Register which is kept in the office filing cabinet and maintained by the Office Secretary.
2. Keys are collected from leaving staff or Board members and marked off the register.

3. Keys must not be given to people who are not identified in the register without the permission of the Principal.
4. All key holders must be aware of the need for security procedures to safeguard school property. This occurs on induction.

PERSONAL BELONGINGS

1. The school policies, rules and procedures apply at all times. This covers people and their property.
 - a. **Lost property** - will be collected and an endeavour made to return it to the owner. Lost property which is unclaimed will be displayed frequently over the term. At the end of each term, unclaimed clothing will be donated to charity. **It is hard to lose named clothing at Toko School**
 - b. **Teacher property** - personal belongings are not covered by the school's insurance policy. Teachers need to ensure that their private insurance covers any personal items taken to school. Teachers using their own belongings in the classroom do so at their own risk. This includes teachers' own printers, cameras, phones, computers....
 - c. **Student's property** - all non-essential items (e.g. toys and sports gear, telephones) are the responsibility of the student who brings them to school. Toys are not encouraged as something always happens to them!
 - d. Bring Your Own Device – (BYOD) – This remains the property of the family. Families are encouraged to acquire theft or hazard insurance for when the device is at school.
2. When **inappropriate use of any personal property takes place**, the staff will use discretion to modify behaviour:
 - a. * If the item does not belong to the student, it must be returned to the rightful owner.
 - b. * Any items used in any inappropriate way are retained and held by the teacher until the end of school. The item is then returned to its owner. If the item reappears at school the Principal will keep the item for a reasonable period of time.

PROPERTY MANAGEMENT

1. The roles of Board of Trustees members with responsibility for Property Management are clearly defined. Refer to the job description.
2. The annual budget provides for ongoing maintenance to existing property, plant and equipment.
3. The 10 Year Property Plan is reviewed and updated regularly and is maintained by the Principal. It includes all maintenance and capital property requirements. It is a good guide but **alterations can be made given changing circumstances**. The initial development of the school 5 Year property plans is carried out by the Principal and Property Manager and after the scrutiny of the full Board, is passed. The Principal will then be responsible for the identifying of, and completion of, all repairs and **maintenance and minor capital works**. Where the required work is beyond the immediate resources of the school and/or a limit of \$1000 per item it will be referred to the property delegates for their consideration. The Principal will proceed with all property maintenance and development as long as it is within the existing school budget and property plans
4. All maintenance requirements will be prepared and included into the yearly budget where feasible.
5. The school complies with all legal requirements for health and safety.
6. The school's written procedures are actively practiced and reviewed for compliance, as stated under National Administration Guideline 2 - Self Review.
7. Routine maintenance work shall be performed by suitably trained personnel under delegation from the principal and they will report directly to the Principal. The Principal may proceed fixing property issues as long as it is within budget. Any work outside budget must go before the Board.
8. **In times of emergency the Principal should take all reasonable efforts to minimise the problem that has presented itself. This may include the contracting of paid help.**
9. The Property Manager will report to the Board of Trustees monthly.
10. If a caretaker is appointed they will put in hours and accounts on a regular basis.
11. The Principal seeks to get repairs done as quickly as possible:-
12. Working Bees... As a country school we still need working bees. Refer property calendar. These however, should not be too frequent, approximately one per term.
 - a. A BOT member organises these.

USE OF SCHOOL PROPERTY

1. Outside groups need to request permission from the Principal. If it is a relatively minor event, eg a rugby practice or the like the Principal can give authority to proceed. Groups are requested to keep the grounds clean after use. If toilets are needed then arrangements can be made for these to be available.

2. **The school hall may be available to groups for hire under the following conditions:**
 - a. **No Alcohol**
 - b. A signed agreement that any damage that may occur is fixed at the expense of the hirer.
 - c. A written estimate of the number of attendees.
 - d. The Principal has the right to decline to hire the Hall.
 - e. The Hall is left in a tidy condition.
 - f. The key is secured by the Hirer and returned.
 - g. The Hall has no toilet facilities however, these may be available upon request. Toilets need to be kept in clean condition as well.

VANDALISM AND DAMAGE

1. Any vandalism or damage is to be reported to the Principal. The Principal arranges for the items to be fixed. Any vandalism costs will come out of the vandalism budget.

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