



**Outram School
Policy and Procedures
for
NAG 4
Finance and
Property
(2018)**



Finance Policy

(September 2018 Version)

PURPOSES

- 1 To control and monitor all of the school's financial resources.
- 2 To have internal control systems that will help the Board ensure that school funds and any investments are properly managed and safeguarded against loss, theft or other unauthorized use.

OBJECTIVES

- 1 A Board of Trustee Financial Officer is appointed by the Board and given joint responsibility with the Principal for overseeing the management of the school's financial resources.
- 2 A Budget is prepared during November/December for the following year and approved by the Board.
- 3 Expenditure is kept within budget guidelines by means of appropriate procedures and regular monitoring. 10% Variance report prepared and presented as part of Principal's Report for each meeting.
- 4 All expenditure and commitment of expenditure is approved by the Board. Principal has delegated authority to approve account payment of up to \$2000.
- 5 Payment of monthly accounts is approved by the Principal as delegated by the Board. A schedule of the accounts paid is tabled at each Board meeting.
- 6 Reports complying with Public Sector Accounting Standards are prepared annually for audit by the auditor and made available to the community.
- 7 Records of all financial transactions are accurate and up to date.

POLICY REVIEW

- 1 This policy will be reviewed by the Board in accordance with the Self Review Timetable with a focus on the policy in action.

Chairperson: _____ Principal: _____ Date 12/09/18

Related Policies / Procedures

- *Asset Management*
- *Theft and Fraud*
- *Schedule of Delegations / Delegation Agreements*
- *Cash Management*
- *Travel*
- *Staff Expenses*
- *Debtors*
- *Accounts Payment procedures and Cash Management*

Other

- *Budget*

Outram School
Asset Management Policy
Adopted by the Board of Trustees on 16 February 2012 (Amended 12 September 2018)

The Policy was approved and adopted by the Board of Trustees (the Board) at its meeting held on 16 February 2012 and became effective from that date.

Introduction

1. The Board accepts that it has a responsibility to protect the assets 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. In the formulation and approval of this Policy the Board has had due regard to the accepted standards of sound asset management and applied these to the School.
3. 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.
4. 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.

Acquisition of Assets

5. The Board agrees to review the asset management plan annually and agree a budget for annual asset acquisitions.
6. The Principal shall have delegated authority to purchase assets within the annual asset acquisition budget, following good procurement processes, provided that the value of any individual asset is no more than \$2,000.
7. The decision to purchase any asset with a cost of over \$2,000 must be made by the Board, not the Principal alone.
8. The Board shall consider the most cost efficient acquisition method for each new assets acquisition decision i.e. whether to buy or lease, and whether to acquire by operating or finance lease.
9. The Boards shall follow good procurement processes for the acquisition of assets over \$10,000. This may include placing a notice on the Government Electronic Tendering System (GETS) for acquiring assets with a combined value over \$100,000; obtaining several quotes to compare value for money; and managing any potential conflicts of interest appropriately.

Information Technology Assets

10. All information technology assets, such as computers and laptops and associated software, must be compatible with the operating platforms used within the school.
11. The Board aims to provide and maintain a suite of IT assets that provides the best possible learning tools for students, within budget constraints, including a Replacement Programme that matches the expected useful life of each asset. The Principal is responsible for maintaining the Replacement Programme and must present it to the Board annually along with budgetary requirements.
12. The purchase of information technology assets outside of the Replacement Programme must align with the Schools strategic plan. Prior to their purchase, justification and long-term financial implications must be presented to the Board for consideration.

Expected Useful Lives

13. The Board agrees on the expected useful lives of the following types of assets:

Buildings – School	18-40 years
Building improvements – Crown	10–20 years
Furniture and equipment	10–15 years
Information and communication technology	4 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets	4 years
Library resources	8 years

Maintenance of Assets

- 14. The Principal shall have delegated authority to maintain the school's assets in good working order, within the approved budget.

Asset Records

- 15. A fixed asset register for all assets with a cost of \$1,000 or more shall be recorded in the fixed asset register.
- 16. Assets purchased as a set with a total cost of \$1,000 or more shall be recorded in the fixed asset register.
- 17. Assets that cost less than \$1,000 shall be recorded in a register of valuable assets.
- 18. A review of assets against the fixed asset and valuable asset registers shall be undertaken at least once a year.

Disposal of Assets

- 19. The Principal shall have delegated authority to dispose of any asset that has reached the end of its useful life (as recorded in the fixed asset or valuable asset registers), provided the original cost of that asset was less than \$5,000. The Principal shall report to the Board about reasons for disposal, disposal process and any net disposal proceeds.
- 20. The Board shall approve the disposal of any asset that had an original cost of over \$5,000, including the reasons for disposal, disposal process and use of any disposal proceeds.

Approval

- 21. 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.
- 22. As part of its approval, the Board requires a copy of this policy 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.

Chairperson: _____ Principal: _____ Date 12/09/18



Outram School

Theft and Fraud Prevention Policy

Adopted by the Board of Trustees on 20 June 2013

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 Crown Entities Act 2004 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;
 - 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 copy of this policy 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.

Chairperson: _____

Principal: _____

Date: 12 / 9/ 18

Outram School

Schedule of Delegations

Adopted by the Board of Trustees on 16 February 2012

Introduction

1. This Schedule of Delegations (the Schedule) was approved by the Board of Trustees (the Board) of Outram School (the School) at its meeting on 16 February 2012 and became effective at this date. The Schedule sets out those responsibilities that can only be exercised by the Board, the responsibilities delegated to the chief executive (the Principal), and those responsibilities that the Principal can delegate to specified staff positions.
2. The purpose of the Schedule is to ensure that the effectiveness of the governance and management of the School is maintained, to provide an agreed basis by which the School's executive management can exercise its responsibilities, and to enable the responsibilities delegated to be monitored. It is the Board's expectation that delegations made will be properly exercised and the persons who hold such delegations will be held accountable. If these principles are observed then the Board can be certain its responsibilities in terms of the Education Act 1989, the Crown Entities Act 2004 and the Financial Reporting Act 1993 will have been properly fulfilled.
3. If persons who exercise responsibilities on behalf of the Board have any doubts or concerns in the execution of a specific action the expectation is that they will check with the person or group who made the delegation in the first place. The intention of this expectation is that should doubt arise in the exercise of a delegated responsibility it is preferable to verify the bona fides of the intended action rather than make an error of judgement and be held accountable for this.
4. This Schedule does not in itself provide the right to executive management and staff to exercise the responsibilities delegated. The right to exercise these responsibilities must be set out in a Memorandum of Delegations which sets out the delegations and is signed by the parties involved. An outline example is set out at the end of this Schedule.
5. The Principal shall ensure that a copy of each memorandum is safely retained and shall be made available to the Board, the school's auditors and officers of any Court hearing a case related to the School's finances.

Approval

1. This Schedule was unanimously agreed by the Board and approved as a policy document at its meeting held on 16 February 2012.
2. When the Board approved this Schedule it agreed that no variations of this Schedule or amendments to it can be made except by the majority approval of those trustees present at the Board meeting.
3. As part of its approval the Board requires a copy to be included in the School Policy Manual (copies of which shall be available to all staff). The Board requests that the Principal arrange for all new staff to be made familiar with this Policy and other policies approved by the Board.

Chairperson: _____ Principal: _____ Date 12/9/18

Delegations Retained by the Board

The Board retains for itself and does not delegate to any executive management or staff position the following responsibilities:

- a. Approval of all operating, capital, cashflow and property maintenance budgets and amendments to these budgets;
- b. Commitment of operating expenditure for any invoice or commitment of expenditure (e.g., contracts and leases) in excess of \$2,000;
- c. Commitment of capital expenditure;
- d. The disposal of fixed assets with a cost price in excess of \$5,000;
- e. The transfer of money between any Board cheque and term deposit account in excess of \$5,000;
- f. The appointment of any permanent staff and the salary and terms of conditions on which they are employed which are in excess of positions funded by Ministry of Education salaries grants;
- g. Leave on full pay granted to non-teaching staff to attend training sessions or courses outside the school for a period greater than 5 half-days;
- h. The termination of employment of any paid employee;
- i. Signing applications for special grants for additional buildings, agreements to build via the Ministry of Education's local office;
- j. Formal communication and agreements with the Minister of Education and any other Minister of the Crown or Member of Parliament;
- k. Responses to the Secretary of Education or any other permanent head of a Government department which was initiated by a report, written communication, request for information or required declaration received from such persons and addressed to the Board or Board Chairperson;
- l. Interviews with the media and the distribution of media releases on any matter which involves the School;
- m. The initiation of any legal actions and any communications in relation to these actions;
- n. Signature of any formal or legal agreement which is in the name of the School and must involve the Board.

Note: These responsibilities are in addition to those specified in Acts and regulations by which the Board is bound.

Board Delegations to the Principal

The Board delegates to the Principal the responsibilities listed below:

- a. The day-to-day curriculum and resource management of the school and the achievement of the Government's key achievement areas and requirements as specified in official educational policy documents;
- b. The implementation of any other requirements specified by Act of Parliament, the Secretary of Education, any other permanent head of a Government department and for individual and collective employment contracts;
- c. Approval of any orders for goods and services up to the value of \$2,000 and provided such an order will not exceed the Board approved budget allocation for the expenditure item involved;
- d. Transfers to at-call deposits of amounts less than \$5,000;
- e. Ordering fixed assets for which the capital expenditure has the prior approval of the Board;
- f. The appointment of relieving and casual staff provided such appointment is within the budget allocation for this particular person and provided this delegation is not given to any other staff member;
- g. Communication with parents, officials, representatives of educational organisations and other firms and organisations with whom the Principal deals as part of their curriculum and resource management responsibilities; and
- h. Delegation in writing to specified staff positions of responsibilities according to the format set out below.

Notes:

These responsibilities complement those responsibilities and achievements specified in the Principal's annual performance agreement with the Board.

During any absence of the Principal from the School for more than 5 days these delegations shall be exercised by the Acting Principal with the separate and prior approval of the Board Chairperson. In such an absence the Acting Principal shall sign a copy of this Schedule.

I have read and understood this Schedule of Delegations. I accept responsibility for the proper execution of the delegations assigned to me as Principal and I will exercise these in terms of the requirements set out in the Board's Schedule of Delegations.

Signed by

_____ (full name)

Principal

Dated.....day of.....20XX

Principal's Delegations to Specified Positions

With the Board's delegation to me as Principal and with the Board's approval for me to delegate to a specified staff position I delegate to the position of (name of position) the following responsibilities:

1. Approval of any orders for goods and services up to the value of \$500 and provided such an order will not exceed the Board approved budget allocation for (name of budget item or sub-budget item);
2. [List here any other responsibility within the Principal's delegation.]

These delegations are to be exercised in terms of page X of the Board's Schedule of Delegations.

Signed by the Principal

_____ (full name)

on theday of.....20XX

I accept responsibility for the proper execution of the delegations assigned to me as (name of position) and I will exercise these in terms of the requirements set out in the Board's Schedule of Delegations. I acknowledge that I cannot further delegate those powers delegated to me by the Principal.

Signed by

_____ (full name)

_____ (name of position)

Dated.....day of.....20XX

Outram School
Cash Management Policy
Adopted by the Board of Trustees on 16 February 2012

Amended by the Board of Trustees on 12/09/18

The Policy was approved and adopted by the Board of Trustees (the Board) at its meeting held on 16 February 2012 and became effective from that date.

Introduction

1. The Board accepts that it has a responsibility to protect the cash resources 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. In the formulation and approval of this Policy the Board has had due regard to the accepted standards of sound financial management and applied these to the School.
3. 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.
4. 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.

Cheque and Term Deposit Accounts

5. The Board agrees that one cheque account shall be operated for Board general receipts and payments.
6. The signatories to the cheque account shall be as follows:
 - the Principal
 - the Deputy Principal
 - the Board Chairperson
 - the Financial Officer and
 - one other parent representative Board member.

Those with authorisation for online banking shall be as follows:

- the Principal
 - the Board Chairperson
 - the Financial Officer and
 - one other parent representative Board member.
7. Those persons holding these authorities will be recorded in the Board minutes as roles or personnel on the staff or Board change.
 8. All cheques greater than \$1000 shall be signed by at least one Board member and the Principal, or in the Principal's absence, the Deputy Principal.
 9. Cheques less than \$1000 may be signed as above, or by just the Principal and Deputy Principal.
 10. Cheque butts must be initialled by the authorizers of a cheque for auditing purposes.
 11. Authorization of on-line payments must be made by at least one Board member and the Principal, or in the Principal's absence, the Deputy Principal.
 12. Under no circumstances is a cheque signatory to sign a blank cheque with no recipient.
 13. All cheques, except those for petty cash reimbursement, must be issued as 'Not Transferable – Account Payee Only'.
 14. At no time shall the cheque account be operated in overdraft.
 15. Two term deposit accounts shall be operated to hold cash resources not currently required for operating purposes. The same signing rules as above apply, with any transactions reported by the Principal at the next Board meeting.

16. Separate term deposit accounts may be operated for Fixed Asset Replacement and Cyclical Maintenance reserves as specified in the Board's policies for these matters, and for long term investments.

Credit Card

17. The School will not operate a credit card.
- 17a. The Board has agreed that the Principal may operate a personal credit card for school related expenses with reimbursement made by the 20th of each month for school related purchases / expenses identified on the credit card monthly statement.

Investments

18. Investments of School funds may only be made in accordance with the terms of Section 73 of the Education Act 1989.
19. Notwithstanding the requirements of Section 73, no investments may be made in equity stocks or in synthetic money market products (e.g. Forward Rate Agreements and Interest Rate Swaps).
20. Investments, other than term deposits, may only be made with the written authorisation of the Principal and the Board Chairperson.

Fundraising

21. The Board acknowledges that under Section 73 of the Education Act 1989 some professional fundraising contracts constitute an illegal fundraising contract. No such fundraising contract will be entered into by the School. If doubt exists about the legality of a proposed fundraising contract, the Principal will contact the regional Financial Adviser of the Ministry of Education for advice.

Cash Receipts

22. All cash and cheques received must be paid into the school office and properly receipted. This includes trading income, other local funds receipts and reimbursements for learning materials.
23. No cash received can be used to pay accounts in cash.
24. Only delegated staff may handle cash.
25. All receipts must be banked as soon as possible and preferably within one week of receipt.
26. All cash and cheques kept on the premises must be kept secure and under the control of a delegated person.

Accounts for Payment

27. All accounts for payment, other than expense reimbursements and attendance fees, must be supported by a copy of the:
 - the invoice, with certification by the orderer that each item has been received, prices and quantities are correct and the payee details are correct
28. The invoice must also be certified by the person who authorises the expenditure prior to being processed for payment.

Expense Claims

29. Expense reimbursements must be certified by the Principal, or staff member with delegated authority. No individual may certify their own expense claim. Original GST receipts or invoices must accompany an expense claim. Claims for the use of private motor vehicle usage must be certified by the Principal or delegate to indicate that approval was given. Scale rates as per the award will be the basis of reimbursement per kilometre. All claims by the Principal must be certified by the Board Chair or Financial Officer.

Debtors

30. All debtors will be invoiced monthly.
31. Amounts that have been unpaid after 60 days will be brought to the attention of the Financial Officer by the Principal.
32. Further credit may be declined to debtors with unpaid accounts of greater than 90 days at the discretion of the Principal.
33. All practical efforts will be made by the School to ensure debtor accounts are cleared each year.

School Accounts

34. School accounts are operated for the mutual convenience of families and the School. They are offered to families at the discretion of the School with the expectation they will be paid in full promptly after an invoice is issued and cleared by the end of the school year (school donation excluded).
35. Amounts that have been unpaid after 60 days will be brought to the attention of the Financial Officer by the Principal.
36. Families that owe greater than \$100 for a period of greater than 120 days (school donation excluded) will have their account frozen.
37. Failure by parents to make a lasting commitment to reducing debt may result in their children being excluded from extra-curricular activities and after school care.

Accounting Records

38. The Principal shall arrange for proper accounting records to be maintained. The records must satisfy all requirements specified in Acts of Parliament, financial reporting standards and other applicable standards.
39. The financial system must be so organised by the Principal that the Principal and Chairperson can sign without hesitation the annual Statement of Financial Responsibility as required by Section 155 of the Crown Entities Act 2004.

Periodic and Annual Financial Statements

40. For each calendar month the Principal shall prepare financial reports showing:
 - Statement of Financial Performance, including comparison to budget and expected end of year position to account for areas of unbudgeted income and expenditure
 - a summary Statement of Cashflow and
 - a summary Statement of Financial Position.
41. For each month the Principal shall present a written summary report that describes:
 - explanation of variance to budget areas that exceed the lesser of 10% or \$2000
 - key (financial) achievements from the previous month
 - expectations for the month ahead and
 - significant matters and/or risks that must be addressed by the School.
42. This report shall be presented to the Finance Committee by the seventh working day following the end of the month, and tabled at the next meeting of the Board.
43. Any recommendations made to the Board for the purchase of fixed assets, investments and other use of cash resources must refer to the impact on the School's present cash resources and projected cashflows for the next 12 months.

Approval

44. 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.
45. 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.

Chairperson: _____ Principal: _____ Date 12/09/18

Outram School Travel Policy

Adopted by the Board of Trustees on 16 February 2012

The Policy was approved and adopted by the Board of Trustees (the Board) at its meeting held on 16 February 2012 and became effective from that date.

Introduction

1. The Board agrees that it has a responsibility to ensure that travel 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.

Principles

4. The Board agrees to ensure that:
 - the travel expenditure is on the Board's business, and the School obtains an acceptable benefit from the travel when considered against the cost;
 - expenses are reimbursed on an actual and reasonable basis; and
 - staff and board members that are required to travel on business do not suffer any negative financial effect.

Making Travel Arrangements

5. Under no circumstance may any staff member approve their own travel. The Principal may approve travel for any other staff member, but their own travel must be approved by the Board. Travel by Board members on School business must be approved by the Board.
6. All travel bookings will preferably be conducted through the School's normal purchasing procedures rather than staff booking their own travel then seeking reimbursement. This includes the booking of accommodation, flights and rental cars.
7. Where reimbursement for travel will be sought, approval for that reimbursement amount must be sought in written form prior to any bookings being made. Failure to obtain the approval may result in the reimbursement claim being declined.
8. Staff must travel by the most direct route unless scheduling dictates otherwise.
9. The School will not meet expenses incurred on behalf of a spouse or travelling companion. In the event of a person travelling with an employee, a reconciliation of expenses should clearly demonstrate that the School did in no way incur additional expenditure.

Air Travel

10. All air travel is to be economy class. The cheapest available fare should be purchased subject to scheduling and routing constraints.

Accommodation

11. Travellers should opt for good but not superior accommodation. Shared accommodation should be used, where appropriate, to minimise costs. Exceptions to this may have to be justified to the Board.
12. Staff who stay privately will be reimbursed on production of receipts, for koha or for the cost of a gift given to the people they have stayed with. Prior to travel the staff member should receive authorisation for the value of the intended koha/gift.

Ground Transportation

13. When using rental cars, travellers should opt for the most economical model available that is practical for the number of travellers and should be prepared to justify any exceptions to this rule to the Board.
14. Use of private vehicles is to be approved on a one-up basis and reimbursement will be at the rate specified by the appropriate collective employment agreement.
15. Bookings for other scheduled services (e.g., intercity shuttles, buses and trains) should be for the cheapest possible fare.
16. If taxis or other forms of transport are used, then staff should pay out of their own pocket, obtain a receipt and seek reimbursement through petty cash or as part of an expense claim.

Reimbursement of Expenses

17. The reimbursement for business related travel expenses is on the basis of actual and reasonable costs. Actual and reasonable expenditure is defined as “the actual cost incurred in the particular circumstance, provided that it is a reasonable minimum charge”.
18. Actual and reasonable expenses are those incurred above the normal day to day costs had the person not been travelling.
19. All personal expenditure is to be met by the staff member. Examples of this are mini bar purchases, in house movies, laundry and private phone call charges are to be paid separately by the travelling staff member.
20. All receipts must be retained and attached to the travel claim. The claim is to be authorised on a one-up basis.
21. For expenditure incurred in New Zealand of value greater than \$50 (including GST) there should also be a GST invoice to ensure that GST can be reclaimed by the School.
22. Authorisation can still be given for expenditure less than \$50 where there is no receipt, for example if it is not practical to obtain a receipt or if the receipt is lost. The expenditure can be reimbursed provided there is no doubt about its nature or the reasons for it.

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 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.

Chairperson: _____ Principal: _____ Date 12/09/18



Property Policy

(April 2012 Version)

PURPOSE

To maintain and develop the grounds, buildings and other facilities, including furnishings and equipment, so that they are safe, tidy, clean and fully functional.

OBJECTIVES

- 1 The Board of Trustees is responsible for overseeing the management and upkeep of the school's property, with the Principal being responsible for day-to-day requirements.
- 2 The property person on the Board of Trustees reports in writing to each meeting of the Board.
- 3 Survey and plan a Property Programme for five and ten yearly periods, and notify the Ministry of Education.
- 4 Regular checks are made on fencing, buildings and fixed assets to ensure that preventative maintenance is undertaken.
- 5 Ensure that grounds & buildings, and practices meet the requirements of the Occupational Safety and Health Act (1992).

POLICY REVIEW

- a. . This policy will be reviewed by the Board in accordance with the Self Review Timetable with a focus on the policy in action

Chairperson: _____ Principal: _____ Date 12/09/18

Associated Procedures

- *Computer Network Use*
- *Use of School Facilities*
- *School Pool*
- *Boiler*

Procedures for Property

Computer Network Use

Guidelines:

1. The use of the school network is a privilege. Violation of any of the conditions listed below will result in the suspension or cancellation of this privilege.

EVERY child using school ICT equipment MUST have a signed Cybersafety Agreement (see appendix)

2. Acceptable Use. Do.....

- a Respect the privacy of others.
- b Obey the rules of copyright.
- c Treat people you meet on the Internet or those you communicate with as guests of Outram School. You are representing our school when you are on-line.
- d Report any acts of vandalism or inappropriate use to your classroom teacher or principal as soon as possible.
- e Use appropriate language in all electronic communications.
- f. Make all communications using your given user name or own real name.
- g. Keep passwords private

3. Unacceptable Use. Do not.....

- a Reveal your own or others personal phone numbers or addresses on the Internet.
- b. reveal your network password to other users.
- c Access any inappropriate material that may appear on your screen. Remove it as soon as you become aware of it.
- d Pretend to be someone else. Use the system in a way that would disrupt, annoy or interfere with other users.
- e Install software.
- f Attempt to harm or destroy computer hardware, software or files which do not belong to you. Users will be responsible for any damage intentionally caused or caused through careless use.
- g Eat or drink in the vicinity of computers or computer accessories.

4 School Responsibilities. The Principal will.....

- a Ensure all hardware is sufficiently maintained as to provide maximum use.
- b Budget annually for hardware replacements and additional software purchases to meet the needs and interests of students and staff.
- c Provide training for students and staff in order to develop personal skills in ICT.
- d Ensure that students are supervised when logged on line.

5. Children's Responsibilities – children will ...

- a) **Ask** permission to use equipment/the internet
 - b) Have an **Adult** present
 - c) Seek and use **Appropriate** content
- ... the three A's.

Use Of School Facilities

Guidelines:

1. *Sports fields, playgrounds, courts and school buildings:* - are available for use by the community provided that any conditions specified are followed and all costs covered.
2. *Allen Centre, Staffroom and Hall are available for hire.* All policies and procedures of the school are to be followed by any and all people using school facilities.
3. Children may use the school facilities after school hours and should be under adult supervision. Parents must accept responsibility for their children's welfare, behaviour and any damage that may occur.
4. *Vandalism and / or damage to school property:* – those responsible should be made aware of the damage and meet the cost of repairs.
5. No dogs are permitted in the school grounds without prior approval of the Principal or Board.

School Pool

Guidelines:

1. The pool, filter shed and plant, and changing rooms are the property of Outram School.
2. The overall administration of the pool is the responsibility of the Board of Trustees.
3. A pool caretaker is appointed by the Board of Trustees. The pool caretaker oversees cleaning and receives an honorarium in the form of a daily allowance.
4. The Board of Trustees will work in conjunction with the Outram Community Pool Committee in the administration/upkeep/development of the pool. At least one member of the Board of Trustees must be represented on the Outram Community Pool Committee.
5. The Board of Trustees has specific responsibility for:
 - a. The advertising and selling of school keys.
 - b. Managing of financial aspects of the pool.
6. The Outram Community Committee has specific responsibility for:
 - a. Preparing the pool for use each year.
 - b. Setting up of roster of volunteers to maintain the pool during the swimming season.
7. Keyholders must abide by the "Conditions for Use of Outram Pool" as detailed on the Key Sign Up Sheet and outlined in the Pool Area. The Board of Trustees and the Outram Community Pool Committee reserves the right to recall keys if the above conditions are not met by the public.
8. The Board of Trustees has the right to close the pool to keyholders for special groups of special events. E.g. Learn to Swim Classes.

Boiler

Guidelines:

1. The Boiler is maintained and serviced by Chubb Fire and Services
2. Chubb Fire and Services follow a regular schedule of boiler maintenance
3. The boiler is operated on a daily basis during Term 2 and 3 by the school caretaker
4. The caretaker will 'test fire' the boiler in the school break before school returns for Term 2
5. Any issues arising from the 'test fire' or during the operating period will be referred to Chubb for servicing.
6. On appointment of a new caretaker, Chubb Fire and Services will run through the operation of the boiler and the regular maintenance requirements with the appointed caretaker
7. The boiler room will only house equipment required for the operation of the boiler
8. The boiler room will be kept locked and only be accessed by the caretaker and other staff as required

Procedures for Finance

Staff Expense Reimbursement

Guidelines:

1. Claims for expenses / purchases must be accompanied by a tax receipt. An order number and/or prior approval **must** be obtained **before** a purchase is made except for class consumables account.
2. Staff travel will be reimbursed as per the relevant Collective Employment Contracts.
3. The Principal, Chairperson or Financial Officer must approve claims for Reimbursement. No one is permitted to approve claims for their own expenses.

Debtors

Guidelines:

1. Invoices are sent out monthly for all current debts.
2. Accounts unpaid after a two-month period will be brought to the Financial Officer's attention. Amount owing is highlighted on statement as overdue
3. On the third month a letter will be sent along with the statement outlining options for payment:

Payment in lump sum

Payment in instalments

Payment by automatic bank payments

The Financial Officer may extend credit period if this is deemed to be the best option.

4. On the fourth month where the debt remains the following sequence is in place:

“Friendly Reminder” letter ... then if no response after a week

7 day letter then if no response after 7 days

account will be frozen until balance is paid or suitable arrangements for repayment are made

5. After School Care must be paid **in full each month** or children are not allowed to be booked into ASC.
6. The Principal and Financial Officer have the right to extend or decline credit facilities on behalf of the Board of Trustees.
7. An amount will be budgeted for annually as bad debts and will be written off at the end of the financial year.

Accounts for Payment and Cash Management

Financial Procedures

1. *Stationery*

- Balance of \$30 kept in Cash Box.
- Takings recorded in receipt book when banked (approximately once per week).

2. *Other Cash*

- All incoming monies to be receipted.
- Fully reconciled with banking.

3. *EFTPOS transactions*

- All transactions to be receipted in receipt book. Merchant copy is placed in cash draw.
- Fully reconciled to weekly bank statement, with copy of batch analysis filed with bank statements

4. *Internet Banking*

- All incoming transactions to be coded to appropriate area or family account.

5. *Financial Reporting.*

Weekly

- All transactions reconciled to weekly bank statement
- Principal to countersign end of month reconciliation
- Principal to countersign Staff Usage and Expenditure as accurate.

Monthly

- Full copy of reconciled accounts to Principal and Financial Officer.

Annually

- Principal and Financial Officer to prepare a draft budget for the next year to approve by last BOT meeting of previous year bearing in mind the strategic plan and funding constraints.
- Annual accounts to be prepared as soon as possible in the new financial year to ensure we receive audited accounts promptly.
- All annual reporting requirements compiled with and reports presented to AGM's.

- ✓ **by 31 March**, which is within 90 days of 31 December, the board must have submitted its financial statements together with any other information required
- ✓ **by 30 April**, or within 30 days of receipt, the school's auditor must complete their annual audit and return the audited reports to the school's board of trustees
- ✓ **by 31 May** the board must send four copies of its annual report to its Ministry of Education Local Office

6. **Banking.**

- Weekly banking to be reconciled with #2 above.

7. **Bad and Unpaid debts –**

- all bad debts must be minuted at BOT before being “written off”.

8. **Cheque Signatories / Internet Bank Authorisers** (as at August 2018).

Check Signatories (requires signature of any two)

<i>Name</i>	<i>Designation</i>
Jeremy Marshall	Principal
Amber Paterson	Deputy Principal
Annette Harrex	BoT Chairperson
Craig Brown	BoT Financial Officer

Internet Banking Authorisers (requires any two)

<i>Name</i>	<i>Designation</i>
Jeremy Marshall	Principal
Annette Harrex	BoT Chairperson
Craig Brown	BoT Financial Officer

RULES THAT WILL BE TAUGHT TO YEAR 1 TO YEAR 2 STUDENTS



Rules for using ICT Equipment, Computers and the Internet at Outram School

1. I cannot use school ICT equipment until my parent/s (caregiver / guardian) and I have signed my use agreement form and the completed form has been returned to school.
2. I can only use the computers and other ICT equipment for my schoolwork and only with my teacher's permission.
3. I can only go online or use the Internet at school when a teacher or supervising adult is in the room.
4. If there is something I'm not sure about I will ask my teacher.
5. I will not use the Internet, email, mobile phones or any other ICT equipment to be mean, rude, or unkind about other people.
6. If I find anything that upsets me, is mean or rude, or things I know are not acceptable at our school, I will:
 - Turn off the screen (or close the laptop lid) and not show anyone else
 - Get a teacher (or other adult) straight away
7. I will ask my teacher's permission before I put any personal information online.
Personal information includes:
 - **Name**
 - **Address**
 - **Email address**
 - **Phone numbers**
 - **Photos.**
8. I will be careful and will look after all our school ICT equipment by:
 - Not being silly and playing around with it
 - Telling the teacher about anything wrong or damaged
9. I will not bring games or software from home. I will ask my teacher before using data storage devices from home eg. USB flash drives, CD or DVD disks, storage cards.
10. I understand that if I break these rules the school may need to tell my parent(s) and I may not be allowed to use the school computers.
11. I understand the school may publish photos of me in the school newsletter and online. My surname will not be published with any photo without my permission and will only be done so for special reasons.
12. I understand that I may 'Bring My Own Device' (Tablet/Laptop/Netbook) to school for schoolwork and special projects. I will be given a 'voucher' to access the school internet. I am responsible for looking after and keeping the device secure at school.

Name of student:

I have read this cybersafety rules for students and support the school's initiatives to maintain a cybersafe learning environment. I understand that from Year 3 my child will sign a Cybersafety Agreement with the school

Parent's signature: **Date:**

COMPUTER AND INTERNET USE AGREEMENT FOR YEAR 3 TO YEAR 8 STUDENTS



Rules for using ICT Equipment, Computers and the Internet at Outram School

13. I cannot use school ICT equipment until my parent/s (caregiver / guardian) and I have signed my use agreement form and the completed form has been returned to school.
14. I can only use the computers and other ICT equipment for my schoolwork and only with my teacher's permission.
15. I can only go online or use the Internet at school when a teacher or supervising adult is in the room.
16. If there is something I'm not sure about I will ask my teacher.
17. I will not use the Internet, email, mobile phones or any other ICT equipment to be mean, rude, or unkind about other people.
18. If I find anything that upsets me, is mean or rude, or things I know are not acceptable at our school, I will:
 - Turn off the screen (or close the laptop lid) and not show anyone else
 - Get a teacher (or other adult) straight away
19. I will ask my teacher's permission before I put any personal information online.

Personal information includes:

 - **Name**
 - **Address**
 - **Email address**
 - **Phone numbers**
 - **Photos.**
20. I will be careful and will look after all our school ICT equipment by:
 - Not being silly and playing around with it
 - Telling the teacher about anything wrong or damaged
21. I will not bring games or software from home. I will ask my teacher before using data storage devices from home eg. USB flash drives, CD or DVD disks, storage cards.
22. I understand that if I break these rules the school may need to tell my parent(s) and I may not be allowed to use the school computers.
23. I understand the school may publish photos of me in the school newsletter and online. My surname will not be published with any photo without my permission and will only be done so for special reasons.
24. I understand that I may 'Bring My Own Device' (Tablet/Laptop/Netbook) to school for schoolwork and special projects. I will be given a 'voucher' to access the school internet. I am responsible for looking after and keeping the device secure at school.

Name of student:

I have talked about this agreement and understand the rules and my responsibilities.

Student's signature: **Date:**

I have read this cybersafety use agreement and support the school's initiatives to maintain a cybersafe learning environment, including my child's responsibilities.

Parent's signature: **Date:**