***NAG 4:* FINANCE AND PROPERTY**

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**NATIONAL ADMINISTRATION GUIDELINE 4**

**FINANCE AND PROPERTY**

***According to the legislation on financial and property matters each***

***Board of Trustees is required in particular to:***

(i) Allocate funds to reflect the school’s priorities as stated in the charter

(ii) 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

(iii) Comply with the negotiated conditions of any current asset management agreement, and implement a maintenance programme to ensure that the school’s buildings and facilities provide a safe, healthy learning environment for students

**4.1 Budget Management**

4.1.1 An annual budget will be prepared and presented to the Board of Trustees by the December Board of Trustees meeting at the latest.

4.1.2 Budgets are the responsibility of the teacher in charge for each specified curriculum area as designated in Job Descriptions. Planning and determination of budgets will be in consultation with other staff members. No staff other than those issued with a budget responsibility have authority to charge any purchase to the school without authority from the Principal.

4.1.3 Once the Board has confirmed budgets, budget holders will be given authority to purchase items against their budgets. N.B. budget must be GST exclusive.

4.1.4 Reimbursement of funds will be made on production of a receipt docket with a GST number.

**4.2 Internal Control of Finance**

Internal control of finance will provide a reasonable assurance that any errors and irregularities are discovered quickly. The internal control system will help the Board of Trustees ensure that school funds and assets are properly safeguarded against loss, theft, or other unauthorised use.

4.2.1 Banking Of Receipts

* All cheques received are to be stamped with a not negotiable a/c payee only stamp
* All monies are to be banked intact as soon as possible after receipt
* All bankings are to be classified appropriately e.g. stationery, donations etc.

4.2.2 Payment Of Accounts

Before the 20th of each month collate all invoices and statements.

Check each statement to ensure:

a) A/c rendered has not been paid

i) During the previous month and not credited. If this

is the case check with the creditor to ascertain what has happened to our cheque and where it has been credited. If necessary check with our bank to establish who has banked our cheque.

ii) Or if it has been paid late (i.e. after statement close off date for the previous month) alter the statement balance to ensure it is not paid twice.

b) For each invoice listed on the statement there is an invoice, which has been approved for payment. If any invoices are missing then ask the creditor for a copy if no one at school has an invoice

c) Adjust the statement balance to ensure that the amount paid represents an amount for which approved invoices are held.

d) Staple all invoices to the statement.

4.2.3 School Accounts

A printed copy of the Income and Expenditure Account is to be reviewed monthly by the Board of Trustees finance committee. A summary of these financial accounts is to be presented at Board of Trustees meetings. Trustees may inspect the full set of accounts held in the school office at any time.

4.2.4 Petty Cash

Petty cash is to be recorded separately and a breakdown of how it is spent together with vouchers or receipts is to be presented when reimbursement is required.

4.2.5 Purchases

Purchases over $998 are to be approved by the Board of Trustees.

4.2.6 Cheque Signatories

The Chairperson, Principal BOT secretary and Treasurer, can only sign cheques. The use of signed blank cheques is to be discouraged. Two signatories are required. Cheques may not be signed by the recipient/payee of the cheque.

CHANGES TO BUDGET

If totals of areas of expenditure need to be amended, this can be done and approved through a full Board meeting

**4.3 Fees Protection Policy (International Students)\***

International Student fees must be handled in a way that ensures those funds are accessed in a way that is consistent with normal accounting practice. This means that those funds are secure from misappropriation and are only made available to the school in accord with the Refunds Policy.

The purpose of the Fees Protection Policy is:

* To ensure that funds from international students are accounted for separately and in such a way that individual student contributions can be monitored.
* To ensure that Te Poi School does get payment in full for those services provided.
* To ensure that international students‟ payments may be drawn down in accord with the Refund Policy.

Guidelines

1. Accounting procedures are in place to ensure that monies are available for release.
2. International fees shall be paid into the school’s general account, under a separate code, “Foreign Fees”, and drawn down at intervals of one term in arrears throughout the academic year.
3. These monies will be audited separately on an annual basis.
4. These monies will be available for approved refunds resulting from withdrawal from Te Poi School or in the event of the school not being able to provide tuition.

Evidence

1. Accounting records

2. General School Account

Evaluation

The Principal shall report to the Board of Trustees annually with reference to the effectiveness of the policy.

**4.4 Fraud Detection Policy**

**Purpose:**

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 office executive and 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.

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.

**Guidelines:**

As preventative measures against theft and fraud the Board requires the Principal to ensure that:

1. The School’s physical resources are kept secure and accounted for.
2. 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.
3. 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.
4. 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.
5. In the event of an allegation of theft or fraud the Principal shall act in accordance with the following procedures:

So far as it is possible and within 24 hours:

1. Decide to either immediately report the matter to the New Zealand Police or proceed as outlined in the guidelines.
2. Record the details of the allegation, the person or persons allegedly involved, and the quantity and/or value of the theft or fraud.
3. 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.
4. 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.
5. Inform the Board Chairperson of the information received and consult with them as appropriate.

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.

The Principal shall then carry out the following procedures:

1. Investigate the matter further in terms of procedures as set out in the guidelines
2. If a prima facie case is thought to exist then continue with their investigation
3. Invoke any disciplinary procedures contained in the contract of employment should the person be a staff member;
4. Lay a complaint with the New Zealand Police
5. If necessary, commission an independent expert investigation
6. 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
7. Seek legal advice; or inform the Manager, National Operations, Ministry of Education local office and/or the school’s auditors.

Once all the 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.

If a case is considered to exist the Principal and a person designated by the board shall, unless another course of action is more appropriate:

1. 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.
2. Meet with the person who is the subject of the allegation of theft or fraud and their representatives to explain the complaint against them.
3. 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).
4. Advise the person in writing of the processes to be involved from this point on.

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 is 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.

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.

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

Any allegation concerning the Principal should be made to the Board Chairperson. The Chairperson will then investigate in accordance with the requirements of this Policy.

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 this Policy.

**4.5 Property Management**

4.5.1 The Board will develop and maintain a long-term property and maintenance plan to ensure buildings and facilities provide a safe, healthy learning environment for students and staff

4.5.2 Annually the Principal, in conjunction with the Board property sub-committee will ensure the budget includes an allocation of funds for ongoing property maintenance. This will be derived from the Property Plan with consideration given to current need

4.5.3 An inventory of equipment (Asset Register) will be established and a long term plan for replacement and repair. This details all school equipment and furnishings in excess of the value of $150.00. In some instances items less than this value may be combined under a common category

4.5.4 Damage to school property should be reported to the Principal or Property Manager. When damage occurs action should be taken to safeguard students

4.5.5 The school will take all reasonable steps to recover lost or stolen personal items. Students will be reminded not to bring unnecessary personal items to school

4.5.6 The Board will ensure all statutory requirements with respect to property maintenance are met

**4.6 Use of School Facilities**

SCHOOL USAGE

At all times the needs of the Te Poi School children and staff will supersede the demands of the wider community for use of school grounds and buildings.

Any event that is potentially a threat to safety, security or maintenance status, will not be considered.

At the Principal’s discretion, the school grounds (and buildings) are available at any time to Te Poi School students and the community. All outside organisations require Board approval. The Principal may have discretion for casual use by community members and outside agencies. A contract will be signed for any party hiring school facilities. The contract will cover any damage costs for repairs, rubbish removal, outline the school’s smokefree & vape policy and Health & Safety policy.

At the Principal’s discretion, sports teams may use the school grounds for practice, on condition that:

1. Permission is sought annually
2. They agree to make good any damage or loss of property
3. They agree to leave cars outside the school gate.
4. Abide by the Smokefree school policy

VANDALISM AND BREAKAGE:

a. In the case of willful damage (vandalism) the Board and/or Principal, will endeavour to seek reimbursement up to the full value of the equipment damaged, but not less than the insurance excess.

b. In the case of damage, any amount up to the insurance excess will be charged.

KEYHOLDERS TO THE SCHOOL:

1. Principal and BOT chairperson
2. A register of keyholders will be kept by the Office Executive.

HIREAGE OF SCHOOL FACILITIES:

Any person or organisation wishing to use or hire school buildings, must submit written application to the Principal, who will inform BOT.

BORROWING SCHOOL EQUIPMENT:

a. Staff and Board members may borrow any school equipment, outside school hours, Responsibility for the loss or

damage of equipment borrowed rests with the borrower.

b. Other people may borrow school equipment for legitimate school purposes with the Principal’s approval, and will follow the school procedure.

**4:6: SCHOOL VAN PROCEDURE**

RATIONALE:
To establish clear guidelines and procedures for the use of the Te Poi School minivan.

PROCEDURES:
The van’s primary use is to provide a means of transport to and from Te Poi School, for families that are not part of the Go Bus routes.

It is also available for use by staff and parents of Te Poi School provided the conditions as outlined below are followed:

1. The volunteer driver must hold a valid current licence which must be sighted, and details recorded. Sports coaches and parents supporting school trips may be given approval to drive the van by senior management, and must adhere to all the same conditions as all volunteer drivers.
2. All prior traffic offences incurred by drivers must be declared and the Principal will make the final decision as to whether the driver is permitted to drive the vehicle.
3. All drivers must adhere to the rules as outlined in the NZ Road code. Failure to comply may result in the driver having their permission to drive the school van revoked.
4. Payment for any traffic infringement notices are the responsibility of the driver.
5. All drivers and passengers must wear seatbelts and children aged 0 to 6 years must use a booster seat.
6. Drivers or other occupants of vans must not be under the influence or in possession of alcohol, drugs or other illegal substances.
7. Passenger numbers must not exceed the legal limit (11 Passengers in total)
8. Any loads that are part of the vehicle must be safely secured – this is the drivers responsibility.
9. Users of the school van must appreciate that it is a very visible advertisement for the school and, as such, it should be driven in a manner, and parked in locations that will not reflect negatively on the school.
10. Smoking is not allowed in the school van.
11. All drivers must undergo a police vet check.

**TE POI SCHOOL MINI VAN CODE OF CONDUCT CONTRACT**

This Code of Conduct is between \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(their caregiver), \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and Te Poi School.

The caregiver and the student should ensure they have read and understood this document, which is to be adhered to for the safety of the driver and all students travelling on the school minivan.

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (student), agree to abide by the behavioural expectations described below:

1. When I am a seated passenger, I will remain in my seat for the whole journey.
2. I will not throw anything inside or out of the minivan.
3. I will respect other students and their property at all times (this includes pushing, verbal or physical abuse, or any other behaviour that may distract the driver).
4. I will use socially acceptable language when conversing with the driver and other students and I will not speak at a volume that may distract the driver.
5. I will respect the property of the Mini Van owner at all times (e.g.: refraining from standing on seats or vandalising the vehicle in any way).
6. I will not engage in any behaviour that could put the driver or others at risk.
7. I will observe the requirements and instructions of the Minivan driver.
8. I understand that any damage I cause to the Minivan will result in my caregiver being billed for the cost of repairs.

The safety and comfort of everyone on the Minivan depends on a standard of behaviour and consideration for others that is expected in the classroom. We hope that caregivers will support the school in maintaining these standards of behaviour.

IF THIS CODE IS BROKEN:

* On the first instance the child will receive a verbal warning and this will be recorded.
* If the code is broken again (within a week) the caregiver will be notified.
* If there is still no improvement, travel on the school Minivan will be withdrawn, and the caregiver will be required to find alternative transport to get the student to school.
* In serious cases of misbehaviour, the privilege of travelling on a school minivan could be withdrawn immediately.

AGREEMENT:

I agree to abide by the conditions of this contract and understand the consequences if I do not.

(Signed) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Student)

(Signed) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Caregiver)

(Signed) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Principal)

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_