



ASSET & FINANCIAL MANAGEMENT GUIDELINES

4.01 Budget Formation

September/October

1. Board of Trustees Committees will draft their individual Annual Operational Plans for the following year and provide cost estimates. Committees will gain community suggestions, where appropriate.
2. Staff and Curriculum Teams will complete the annual School Review :
 - i) reviewing the current Action Plans and compiling Targets / Focuses for the following year;
 - ii) compiling requests/needs for consideration by Board of Trustees committees.
3. Committees' Action Plans will be presented to Board of Trustees for approval.

December

4. Management Action Plan for following year will be compiled by Principal.
5. Ten Year and Five Year Property Plans and Asset replacement items reviewed.
6. Curriculum Team Annual Reports will be completed, including budget requests.

January

7. Draft Budget will be compiled by Finance Committee Chairperson and Principal, with assistance from Office Manager.

February

8. Budget will be finalised by FC Chairperson and Principal, reviewed and approved by Finance Committee and then the Board of Trustees.

General

1. The FC Chairperson will table:
 - (i) the monthly accounts provided by School Support Ltd to the monthly BoT meetings;
 - ii) expenditure paid since the previous meeting for approval.
2. The FC Chairperson will monitor the monthly accounts provided by School Support Ltd and report to the Board where it is considered :
 - (i) an income item will be significantly short of the annual budget.
 - (ii) an expenditure item will exceed the amount budgeted.
3. The FC Chairperson and Principal will recommend any required action to contain problems in 2. above; to the Finance Committee and subsequently to the BoT.
4. The Office Manager, after consultation with the FC Chairperson, will transfer funds within investments to maximise the interest received.

4.02 Financial Controls

A Credit Card Use

1. Nayland Primary credit cards with a PIN will be held by the Principal and Executive Officer (in the office safe) . No record of the PIN will be stored with either credit card.
Valid reasons for use include purchases :
 - overseas
 - at conferences
 - online
 - from outlets where a school account is not held
2. Credit card limits will be \$2000 for the EO and \$5000 for the Principal.
3. Credit cards will be used by the holders for approved purchases after completion of Sections A and B, (Name / Reason / Estimated Expenditure) on the 'Credit Card Transactions' form - Appendix 4.02A.
4. Use of either credit card must be approved by the Principal or Deputy Principal.
5. The Office Manager will complete Section C of the 'Credit Card Transactions' form and attach all receipts / invoices / other related documentation.

B Expenditure :

1. 'Purchase' items, other than those in points 2. and 3. below, will be approved by an appropriate person within the amount provided for by the budget. Any increase beyond the appropriate budget item must first be approved by the Principal or BoT.
2. Maintenance expenditure in excess of the approved budget, over \$2000, must be BoT approved.
3. Capital expenditure items over \$3000 must be approved by the BoT prior to purchase.
4. A GST invoice is to be obtained, preferably before payment, and filed with date of payment/ cheque number order.
5. Before payment of supplies or services, the person who approved the expenditure must sign the documentation, indicating the account is correct and can be paid.
6. Expenditure is to be paid by cheque, directly by the school's bank, or by Mastercard.
7. Cheques and authorities for direct payment by the school's bank, must be signed by two of the persons given authority by the BOT.

C Income :

1. All monies will be banked into the school's current account at least once a week.
2. Documentation for all receipts is to be kept and filed in the order of banking. The documentation will at least state:
 - i. the date of banking
 - ii. the amount
 - iii. the nature of the receipt
 - iv. the accounting code

D Theft and Fraud Prevention

Processes to be followed are set out in Appendix 4.02B.

4.03 Fundraising

1. The Board of Trustees recognises the Fundraising and Community Team (FACT) as the main fundraising body of the school; and that Team will be responsible to the Finance Committee for:
 - a) Finance Report / Minutes from each Meeting
 - b) Production of a Financial Statement at the end of each term and an Annual Report for auditing.
 - c) Gaining approval for all major fundraising activities.
2. FACT will draw up an Annual Plan of Fundraising Activities for the year.
This will be presented to the Board for approval at the end of February, followed by a newsletter to parents at the beginning of Term 1, outlining the programme for the year.
3. FACT will include:

Chairperson	Treasurer	Secretary	Staff Representative
BOT/Finance Committee Liaison Person			Other interested parents

 - a) The Chairperson will manage FACT and oversee all fundraising projects.
 - b) Meetings will be held once a term, with accurate minutes being provided to each FACT member and the Board of Trustees.
4. The Chairperson of FACT will arrange a co-ordinator for each major project. It is the Co-ordinator's job to be responsible for that specific activity; to arrange resources/helpers and to provide a detailed report on completion.
5. The Fundraising activities carried out will be limited in number and confined to more profitable

ventures.

6. FACT will have sole responsibility for all activities, including income and expenditure – using the FACT Bank Account when donating funds to the school.
7. Up to \$2000 can be used to raise funds for any one project; with the exception of the Nayland Primary Parent Revue, for which up to \$10,000 can be used to raise funds for the school.
8. FACT can not own any material assets. Where a piece of equipment is required to assist in fundraising activities a proposal must be put to the Board in writing, for consideration.
9. FACT will provide a regular update to parents via the school newsletter as necessary. This will always provide a contact name and phone number.
10. The Chairperson will ensure that all offers of help from parents are acknowledged by FACT.
11. Door to door fundraising by school students is not recommended.
12. The FACT Chairperson will liaise at least once a term with the Principal regarding activities completed, funds raised, forthcoming activities etc.

15. FACT Cash Management :

- a) A separate bank account will be operated for the sole use of FACT.
- b) The bank account will have four signing authorities – The Office Manager, the Executive Officer, The Principal and the FACT Treasurer. Two signatures will be required to authorise any cheques.
- c) An analysed cash book will record cash movement in the FACT account.
- d) Income from fundraising activities will be banked directly into the FACT account.
- e) All accounts payable by FACT will be paid by cheque or internet banking.
All invoices will be passed for payment by authority of two FACT office holders.
- f) Any cash received on a weekend, or public holiday will be placed for safe keeping with a FACT office holder or in the school safe and banked on the first available banking day.
- g) Any large amount of unverifiable cash takings will be counted and prepared for banking by the Treasurer and one other FACT member.
- h) FACT undertakes to have nominated person/s present at the school office at appropriate times to collect money brought to school by children for fundraising activities.
- i) All major sponsorship or donations received will be receipted.

4.04 Property Management and Development

1. The Board of Trustees of this school will make every effort to provide a well maintained, safe, attractive and functional learning environment.
2. The Board recognizes the need to maintain and develop the grounds, buildings and other facilities in safe, tidy and hygienic condition. This will require the compilation and maintenance of a property maintenance register, and the establishment of a workable system for renewing and replacing grounds, buildings and other facilities and equipment.
3. Furnishings and equipment will be maintained in a safe and workable condition. This will require the compilation and maintenance of a fixed assets register, and the establishment of a workable system for renewing and replacing furnishings and equipment.
4. Property management will reflect the school's health and safety policies and procedures.
5. The Board will ensure that in property management, consideration is given to equity of the school community and to the schools obligations under the Treaty of Waitangi.
6. Five and Ten Year Property Development Plans will be prepared every five years, following the MoE processes, which include the procurement of a Property Manager and survey of all school property. Each plan will include maintenance and new property information. Each Five and Ten Year Plan will be reviewed annually and managed continuously.
7. An annual statement will be prepared, outlining maintenance requirements and their costs, for the budget.
8. A timeframe for regular checks of fencing, buildings, equipment and fixed assets will be established, so that preventative maintenance can be undertaken.
9. Items 2, 3, 6, and 7 will be completed by the school's Property Manager.
10. The Board of Trustees will define annually who is responsible for the implementation of the Property Maintenance Programme.
11. The principal will be responsible for the day to day property management.
12. The Property Committee will report to the Board of Trustees at each meeting, as part of the monitoring process.
13. These guidelines and all Property Management procedures and programmes will be reviewed three yearly.

4.05 Property Maintenance

1. The Caretaker and Administration staff will maintain a list of preferred tradespersons for conducting maintenance work at the school.
2. Parent involvement is to be sought on all large projects where practical, having considered conflicts of interest, health and safety, warranty issues and any other information that could be seen as a future risk for the school.
3. Urgent repairs are to be arranged immediately by the Caretaker, Executive Officer or Principal. Major items are to be reported to the Property Committee as necessary.
4. General maintenance is to be reported by staff and entered into a register located in the staffroom. This register will be checked regularly by the school caretaker and minor repairs carried out / arranged by him or arranged by the Executive Officer.
5. A hazards register held in the staffroom is used to report any temporary hazard at the school. Major safety issues should be immediately reported to the Executive Officer or a Senior Staff Member. The Register will be checked by both the Health and Safety Committee to ensure any reported hazards that fall under their jurisdiction have been appropriately dealt with.
6. The Caretaker will conduct not less than monthly inspections of the playground equipment - any potential hazards or issues are to be immediately repaired, and if warranted the playground equipment disabled or closed. Records of these inspections are to be kept in the Maintenance Register.
7. Nayland Primary School is proud of its appearance and grounds. It also believes in managing costs by being proactive with preventative maintenance. All staff should report any maintenance, repair work or cosmetic enhancements that are required, as soon as possible for the Caretaker to assess the required action. If required the Caretaker will discuss with the Principal and Property Committee.

4.06 Sensitive Expenditure

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 fundraising specific to that expenditure.
4. Particular reference should also be made to the Board's Travel Guidelines in considering expenditure which may benefit individuals or groups of individuals.
5. The Board has agreed on the fundamental principles of these guidelines and has delegated responsibility for the implementation and monitoring of these guidelines 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 published by the media?
 - vi) Would there be, or be perceived to be, any personal gain from this expenditure?
 - vii) Does the 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 this 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 teacher 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 these guidelines, it agreed that no variations of the guidelines or amendments to them can be made except with the unanimous approval of the Board.
10. As part of its approval, the Board requires the principal to circulate these guidelines to all staff and for a copy to be included in the School policy/guideline manual, copies of which shall be available to all staff. The School policy/guideline manual shall also be made available to parents at their request. The Board requires that the principal arrange for all new staff to be made familiar with these guidelines and other guidelines approved by the Board.

Signed _____ **Name** _____

Board Chairperson on behalf of and with the authority of the Board on _____

Signature Section for Fundraising

I have read and understood these guidelines and agree to abide by them.

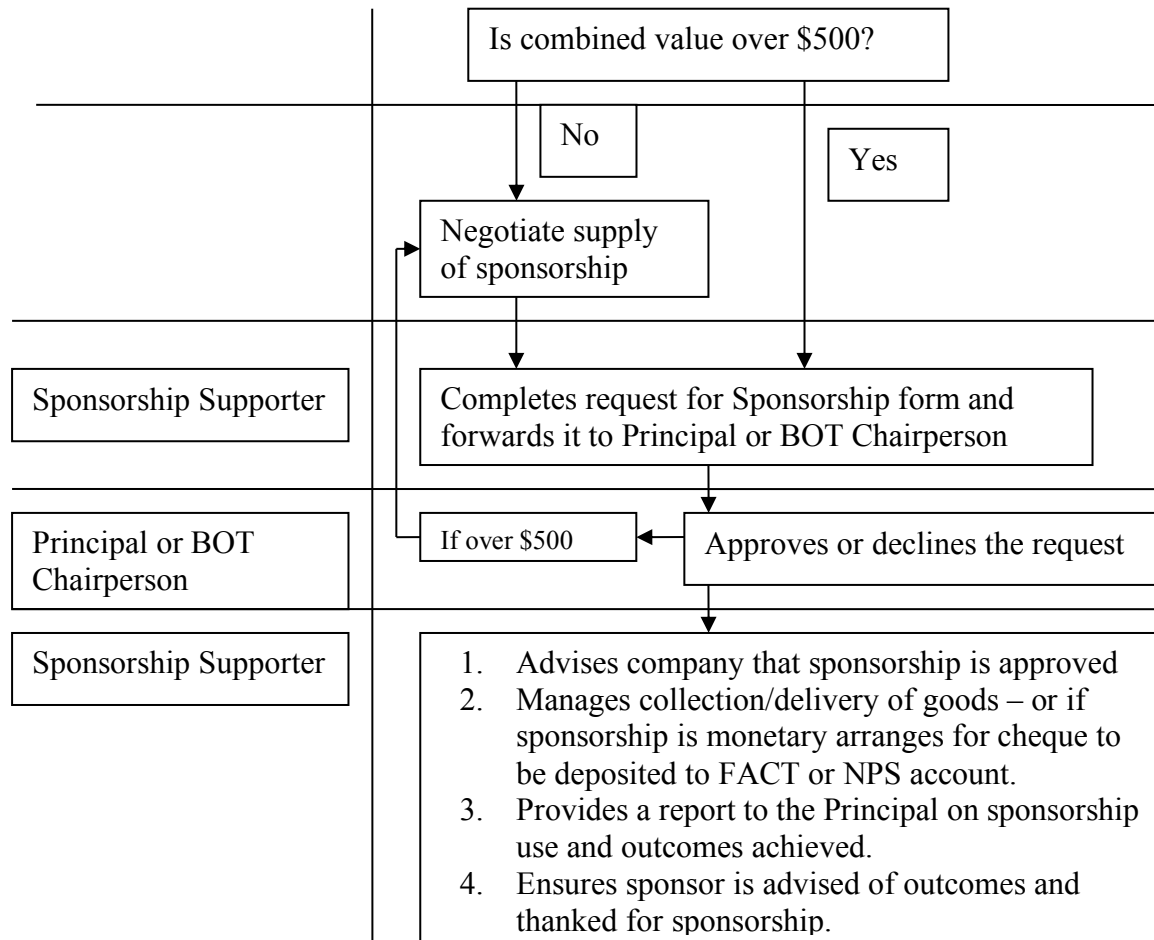
Signed _____ **Name** _____

4.07 Sponsorship

1. **Introduction** : These guidelines have been developed to ensure that sponsorship:
 - Contributes to the overall good of the school
 - Contributes to external activities
 - Is applied consistently between and within syndicates
2. **Values and Principles** : these guidelines are designed to promote the Nayland School values and principles as described in the school charter, and should develop or enhance:
 - Relationships with people and the community
 - Teamwork for the overall good of the school
 - Achieving results and resources that are beyond the scope of the government funding
3. **Definition – Sponsorship** is the provision of goods or services for no cost or significant discount, generally following a request from a member or representative of Nayland School. These guidelines do not apply to :
 - Normal discounts received in the course of normal school business, or national/regional sponsorship coordinated by the MOE or outside agencies, such as the Weetbix Tryathlon series, Road Sense activities, etc.
 - Voucher or coupon collection schemes.
4. **Definition – A Sponsorship Supporter** can be the Principal, BOT Chairperson, Finance Committee Chairperson or any staff member who supports a Request for Sponsorship. The Applicant might be:
 - The Principal; a BOT member, or a BOT Committee member in the case of schoolwide sponsorship;
 - The teacher of a single class making a request for sponsorship; or,
The teacher of one or more beneficiaries of the sponsorship proposal or a parent or BOT member.
5. **Sponsoring of school activities and events that relate directly, or indirectly to the delivery of the agreed curriculum.**
 - a) Objective - to benefit staff, students and the school through:
 - Contributing to the school's values and principles
 - Benefiting the academic, cultural and social development of students and/or staff
 - Benefiting the health and well-being of the students and/or staff
 - Building morale within the school
 - Fostering cross-class/syndicate teamwork and school cohesiveness
 - Providing positive exposure of Nayland School.
 - b) Major events : sponsorship may be approved under one application from a diverse range of suppliers for events such as school camps and shows. These may be dealt with as one request for sponsorship and the general conditions of these guidelines will apply.
 - c) Maximum value : any sponsorship in excess of a combined value of \$500 shall require prior approval before negotiations are entered into.
 - d) Responsibility : The principal and/or BOT chairperson are responsible for:
 - Finally approving or declining all sponsorship requests
 - Transferring the sponsorship management to the sponsorship supporter, where appropriate, according to any approvals granted and conditions imposed.
 - e) It is the intention of Nayland School that sponsorship will be sought as a contribution towards the extra curricular activities and school projects that are not directly related to the delivery of the agreed curriculum.
 - f) Examples of sponsorship requests that may or may not qualify for a funding grant :
 - Contributing towards school
 - Sports
 - Student equipment and resources
 - Staged Production
 - Teacher training
 - Camps
 - Playground Equipment
 - Student tuition
 - Out of school cultural or recreational activitiesAn example of an activity that would not qualify for sponsorship approval is
 - Membership to clubs or associations
 - g) All requests for sponsorship must be submitted on a Request for Sponsorship form (Appendix 4.07A) prior to the event occurring.
 - h) Sponsorship may be requested by individual staff members; groups containing staff; the Principal or a BOT member.
 - i) Only businesses and products which do not compromise the values and principles of the school charter will be eligible for sponsorship approval.

- j) Any agreement for sponsorship, receipt of sponsorship or provision of any products shall not affect any decisions made relating to the implementation of school policies, agreements or education department directives, nor should any sponsorship infer preferred supplier status to any sponsorship provider.
- k) Compliance Issues : all sponsorship requests are to be submitted in accordance with the parameters outlined in this document and approved by the Principal or BOT Chairperson.
- l) Monitoring : a six monthly report of funding or products received from sponsorship will be submitted by the Sponsorship Supporter and/or Principal to the BOT.
The Principal will submit as part of the annual report, a summary of the sponsorship received during the year. This report may include the number, average value and types of activities sponsorship was received for.

6. Process for requesting and approving/declining sponsorship of school activities.



7. Procedures when:

- requesting sponsorship
- evaluating and approving/declining sponsorship.
- a) Request for Sponsorship form (Appendix 4.07A) must be completed to assist the Principal and/or BoT Chairperson in assessing the request and deciding whether to approve or decline it.
- b) The Request for Sponsorship form must be completed by the individual or group requesting the sponsorship and forwarded to the Principal or BoT Chairperson.
- c) The Principal or BoT Chairperson will complete the Sponsorship Approval Checklist (Appendix 4.07B) and return the application – either approved or declined.

4.08 Travel

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 these guidelines and has delegated responsibility for the implementation and monitoring of the guidelines to the Principal.
2. The Board requires the Principal as the chief executive and the Board's most senior employee, to implement and manage these guidelines. The Principal may, from time to time, further delegate some of their responsibilities and all such delegations must be attached as appendices to these guidelines.
3. These guidelines must be read in conjunction with other Board guidelines and the exercising of all authority and responsibilities conferred under the guidelines must be in accordance with the Schedule of Delegations and may not exceed an individual's established level of delegated authority.
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 who are required to travel on business do not suffer any negative financial effect.
5. **Process for making travel arrangements**
 - Under no circumstances may any staff member approve their own travel.
 - All bookings for international and domestic travel are to be conducted through the School's normal purchase procedures. This includes the booking of accommodation, flights and rental cars.
 - Travel bookings are not to be made using manual cheques or credit cards.
6. **Travel Within New Zealand**
 - The justification for travel within New Zealand must be documented. It is to be transparent and must relate to a school need. Travel within New Zealand is to be authorised 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).
 - All domestic travel to be economy class.
7. **International Travel**
 - Prior to international travel being undertaken, the traveller must be given a copy of these guidelines and be required to sign it off to signify that they have read and understood them.
 - All international travel should be authorised by the Board before it is commenced. A proposal must be put to the Board detailing the purpose of the trip, the expected benefit to the School, which will arise from the trip and an estimate of the costs of the trip. The board will approve the travel in writing.
 - At the end of the trip overseas, the traveller must prepare a trip report, which details the costs incurred during the trip, activities which took place during the trip and the benefits to the Board and the School of the trip.
 - Except where the flight time exceeds 10 hours, all international air travel is to be economy class.
 - Business class travel may be approved, where the Board considers it appropriate, for travel more than 10 continuous hours in duration.
 - If a staff member has a travel time without a stopover in excess of 20 hours, a rest period of 24 hours before commencing work is permitted.
8. **Accommodation**
 - Staff should opt for good but not superior accommodation, for example Qualmark 2-star accommodation and must be prepared to justify exceptions to this rule to the Board.
 - 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.

9. Vehicles

- When using rental cars, staff should opt for good but not superior model vehicles and should be prepared to justify any exceptions to this rule to the Board.
- Use of private vehicles is to be approved on a one-off basis and reimbursement will be at the rate specified by the Inland Revenue Department.
- If taxis are used, then staff should pay for the taxis out of their own pocket, obtain a receipt and seek reimbursement through petty cash or as part of an expense claim.

10. Reimbursement of Expenses

- 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”.
- For travel within New Zealand, actual and reasonable expenses are those incurred above the normal day-to-day costs. For example, a staff member would normally incur personal expenditure for lunch on a daily basis and the cost of lunch when travelling should not be reimbursed unless the costs are greater than normally incurred.
- 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. These are to be paid separately by the travelling staff member.
- All receipts must be retained and attached to the travel claim. The claim is to be authorised on a one-up basis.
- 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.
- 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.

11. Discretionary Travel Benefits

- Travel benefits, including Airpoints and loyalty scheme rewards/points (Fly Buys, Global, etc.) accrued from official travel are only to be used for subsequent travel on behalf of the School. They should not be redeemed for personal use.
- Staff must travel by the most direct route unless scheduling dictates otherwise.
- 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 for expenses should clearly demonstrate that the School did in no way incur additional expenditure.

12. Approval

- When the Board approved these guidelines, it agreed that no variations to the guidelines or amendments to it can be made except with the unanimous approval of the Board.
- As part of its approval, the Board requires the principal to circulate these guidelines to all staff, and for a copy to be included in the School policy/guidelines manual, copies of which shall be available to all staff. The School policy/guidelines 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 these guidelines and other policies/ guidelines approved by the Board.

13. Funding Overseas Travel Using Crown Funding Checklist [Ministry of Education]

Refer to Appendix 4.08A.

Signed _____ Name _____

Board Chairperson on behalf of and with the authority of the Board on _____

Signature section for international travellers

I have read and understood these guidelines and agree to abide by them.

Signed _____

Name _____

4.09 Use of School Facilities

1. Objectives :
 - To encourage a close association between the school and the community.
 - To reduce the security risk to the school by having people on school property outside school hours.
2. While it is desirable to make school facilities/equipment available to the community, there is a need to safeguard and maintain the condition of all school property.
3. The school playing fields/courts may be made available to sports clubs outside school hours, subject to the ground conditions prevailing at the time, by prior arrangement and principal approval. The grounds and any equipment used will be left/returned in good condition.
4. The Multi Purpose Learning Centre, Staffroom and Library may be used for meetings / events outside school hours by groups approved by the Principal, with prior arrangement, to confirm the availability of school personnel.
5. The rooms are to be left in a tidy condition and other school procedures are to be followed by groups using the facilities.
6. The swimming complex may be used by keyholders outside school hours during the summer season, after 3.00pm weekdays and at weekends. The complex is to be left in a tidy condition and the rules and other school guidelines are to be followed.
7. All vehicles are to be parked in designated carparks only.
8. Groups that make use of the school facilities will be encouraged to:
 - a) Make a donation to the school
 - b) Supply goods/services to the school.
9. Borrowed Equipment – Members of the school staff may be permitted to borrow school resources for personal/group use, with the prior permission gained from the Principal, a Deputy Principal or the Executive Officer and the details must be entered into the Borrow Book located in the Staffroom.
10. The Executive Officer will liaise with NPS property users and a copy of these guidelines will be given to each.
11. A temporary code for the security alarm and key will be given to regular users of school buildings; the code being cancelled when the period of use has expired.
12. Liability for damage rests solely with any user of school property.
13. All school grounds and buildings are smokefree and this must be adhered to at all times.
14. Contact Persons:

Terry Kinzett	School Caretaker	Ph. 539-6398	027 247 1014
Janice Gulbransen	Principal	Ph. 544-3909	027 726 7267
Helen Bernard	Executive Officer	Ph. 547-6229	021 104 7455
Ryan Canning	Deputy Principal	Ph. 544-4893	021 084 92896

Adopted by the Board of Trustees on 3rd May 2018 and effective from that date.

Introduction

1. This Schedule of Delegations (the Schedule) sets out those responsibilities that can only be exercised by the Board, the responsibilities delegated to the Principal; those responsibilities that the Principal can delegate to specified staff positions; and responsibilities delegated to Committees.
2. The purpose of the Schedule is to ensure that 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 intention 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 signed by the parties involved.
5. The Principal shall ensure that a copy of each memorandum is safely retained and made available to the Board, the school's auditor and officers of any Court hearing related to the school's finances.

Approval

1. This Schedule was unanimously approved by the Board at its meeting on 3rd May 2018.
2. When the Board approved this Schedule it agreed that no variations of the Schedule or amendments to it can be made except by the majority approval of those trustees present at the Board meetings.
3. As part of its approval the Board requires the Principal to circulate this Schedule to all staff and a copy included in the NPS Management Policies and Guidelines which shall be available to all staff. The Board requests that the Principal arrange for all staff to be familiar with this Schedule and other Polices / Guidelines approved by the Board.

SIGNED _____

BOARD CHAIRPERSON on behalf of and with the authority of the board
on 3rd May 2018.

1. 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 those budgets.
- b. Commitment of operating expenditure for any invoice in excess of \$2500.
- c. The commitment or purchase of capital expenditure.
- d. The disposal of fixed assets with a cost price in excess of \$2000.
- e. The transfer of money between any Board cheque and term deposit account in excess of \$25000 and for a period of longer than 12 months.
- f. The appointment of any permanent staff and the salary and terms and conditions on which they 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 10 half days.
- h. The termination of employment of any paid employee.
- i. Signing applications for special grants for additional buildings and 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.

2. 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 \$5000 and provided such an order will not exceed the Board approved budget allocation for the expenditure item involved.
- d. Transfers from on call deposits to cheque account of amounts up to \$25000 and for periods less than 12 months.
- 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. Communications 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.
- 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 five days these delegations shall be exercised by the Acting Principal with 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 as set out in the Schedule.

Signed by _____ Principal

Full name _____

Dated _____

MEMORANDUM OF DELEGATIONS

Principal's Delegation 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 exceed the Board approved Budget allocation for that code.
2. (List here any other responsibility within the Principal's delegation).

These delegations are to be exercised in terms of page 3 of this Schedule of Delegations.

Signed by the Principal

Full name

Date

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 can not further delegate those powers delegated to me by the Principal.

Signed by

Full name

Name of Position

Date

3. Board Delegations to Committees

- a. The Board delegates functions to the following committees, as set out in the relevant Terms of Reference, Key Tasks, Policies and Guidelines :
- Personnel Committee
 - Finance Committee
 - Property Committee
 - Health & Safety Committee
 - Reporting / Reviewing / Legal Committee
 - Community Liaison
- b. The Board delegates functions to the Fundraising Committee as set out in Asset and Financial Management Guideline 4.03.

Signed by _____

(Name of Committee)

Chairperson

Full name _____

Date _____



Theft and Fraud Prevention Procedures

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. Systems and procedures are established 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 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.
 - e) 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. The Principal may choose to seek legal advice when making this decision.
 - 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
- vii Inform the Mgr, National Operations, Ministry of Edn 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.
- 4. 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.
- 5. 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.
- 6. 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

- 7. 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 these guidelines.
- 8. 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 these guidelines.

Approval

- 9. When the Board approved these guidelines it was agreed that no variations of these procedures or can be made except by the unanimous approval of the Board.
- 10. As part of its approval the Board requires the Principal to circulate these procedures to all staff, and for a copy to be included in the Nayland Primary School Administration , copies of which shall be available to all staff and to parents at their request. The Board requires that the Principal arrange for all new staff to be made familiar with these procedures and other policies / guidelines approved by the Board.



Nayland Primary School - Request for Sponsorship

Name of person making application:

Room number:

Description of Event:

Date/s of event:

Name of the Business/es who have offered sponsorship (or will be approached):

Nature of Business:

Company Staff Member contacted:

Position:

Goods sought:

Value:

Amount contributed by students:

Signed:

Name:

Date:

Principal / BOT Chairperson Sponsorship Approval Checklist

Purpose : the Principal/BOT Chairperson checklist must be completed to assist in determining the appropriateness of the sponsor or sponsorship.

Other references

Appendix 4.04C : Flowchart of process

Appendix 4.04 : Request For Sponsorship

Does the event/activity meet the objectives of the sponsorship policy and school by?

1. Contributing to the instruction or resourcing of academic programmes, (ie, the seven Learning Areas and the Essential Skills of the national curriculum); of important learning programmes not specifically included in the Year 1-6 curriculum (eg, second language instruction); and significant cultural or social programmes. Yes/No.
2. Contributing to student development in areas such as personal development, health and fitness, cultural values, teamwork or social growth of the students. Yes/No
3. Maintaining consistency with the schools values and principles. Yes/No
4. Maintaining consistency with the ethical values of the school and its staff. Yes/No
5. Not compromising the ability of the school to deliver the agreed curriculum. Yes/No
6. Not having the potential to create a conflict of interest. Yes/No
7. Not having the potential to expose the school, staff, students or BOT to negative publicity, potential liability or on-going cost. Yes/No

Sponsorship Request Supported / Not Supported.

Signed:

Date:



**FUNDING OVERSEAS TRAVEL
USING CROWN FUNDING CHECKLIST**

Information about the Proposed Trip	
<ul style="list-style-type: none"> • Purpose? • Where to and for how long? • Who is attending? There should be no personal gain or perception of personal gain for individuals on the trip, (eg, the school funding private travel by an individual on the trip of other family members). • What is the budget? Make sure the budget includes all associated costs, including any staffing implications (eg, reliever costs) and how the trip might affect the school's overall financial position. 	
How Will the Proposed Trip Support the Curriculum?	
<p><u>Guiding Questions</u> How does the overseas travel for students and staff support the Board's primary objective – student achievement?</p> <ul style="list-style-type: none"> • How does the overseas travel link to learning outcomes? • What Curriculum outcomes is the experience likely to help students achieve. • How might the learning of this trip be shared with other students, staff and community members. • How does the expenditure further aims of the school as set out in its charter 	

How Will the Proposed Trip be Paid for?

Guiding Questions

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

- Why is this experience likely to be more effective than a local or virtual alternative?

- How have you evaluated that the expenditure represents the best value for money?

Other competing priorities should include but are not limited to :

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