



## **FINANCE – DELEGATIONS SCHEDULE**

### **Rationale:**

The Schedule sets out those responsibilities that can only be exercised by the Board, the responsibilities delegated to the Principal, and those responsibilities that the Principal can delegate to specified staff positions.

### **Purpose:**

The purpose of the Schedule is to ensure effective governance and management of the School, to provide an agreed basis by which the school's management can exercise its responsibilities, and to monitor those responsibilities. The Board expects delegations to be properly exercised and those with delegations to be held accountable. This will ensure that the Board's responsibilities in terms of the Education Act 1989, the Public Finance Act 1989 and the Financial Reporting Act 2013 are properly fulfilled.

### **Scope:**

This policy applies to all staff and Board members.

### **Guidelines:**

1. This Schedule does not in itself provide the right to exercise the responsibilities delegated. Delegations must be set out in a Memorandum of Delegations and signed by the parties.
2. The Principal will keep a copy of the memorandums, which will be made available to the Board, the school's auditors or the Court on request.
3. This Schedule can only be varied amended or revoked with unanimous approval of the Board.
4. The Principal will circulate this Schedule to all staff include a copy in the school policy manual (copies of which shall be available to all staff). The Principal will arrange for new staff to be made familiar with this policy and other policies approved by the Board.
5. This Schedule does not need to be reviewed annually; however it is good practice for the schedule to be tabled at the first meeting of the board each year, or following an election.

### **Board approval required**

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



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### **Financial**

- Approving budgets and budget amendments including operating, capital and cashflow budgets.
- Orders for goods or services totalling \$5,000 or more for any single item or group of similar/like items purchased together.
- Disposal of fixed assets with a cost price in excess of \$1,000;
- Transfer of money between any Board cheque and term deposit account for a period longer than 12 months;

### **Personnel**

- *Appointment of any senior manager (Deputy Principal or Assistant Principal) or support staff manager (Business Manager, Property Manager).*
- Appointment of any permanent teaching staff if the salary and terms of conditions on which they are employed which are in excess of positions funded by Ministry of Education salaries grants;
- Appointment of any staff who are not covered by a collective employment agreement;
- Leave on full pay granted to non-teaching staff to attend training sessions or courses outside the school for a period greater than 4 half-days;
- Termination of employment of any employee;

### **Property**

- Signing applications for special grants for additional buildings or agreements to build with the Ministry of Education;

### **Communication**

- Formal communication and agreements with the Minister of Education and any other Minister of the Crown or Member of Parliament;
- 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;
- Interviews with the media and the distribution of media releases on any matter which involves the Board;

### **Legal commitments**

- The initiation of any legal actions and any communications in relation to these actions;
- Signature of any formal or legal agreement which is in the name of the School and must involve the Board.



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### **Board delegations to the Principal**

#### **Curriculum**

- 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;

#### **Financial**

- Approval of orders for goods and services up to the value of \$5,000 provided such an order will not exceed the Board approved budget for the expenditure;
- Transfers to on-call deposits for periods 12 months or less;
- Ordering fixed assets for which the capital expenditure has been approved by the Board;

#### **Personnel**

- Appointment of teaching staff provided such appointment is within the MOE salaries grant and provided this delegation is not given to any other staff member;
- Appointment of non-teaching staff who are employed on collective employment contracts;

#### **Communication**

- Interviews with the media and the distribution of media releases on any matter which involves the day to day activities of the school;
- 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
- Delegation in writing to specified staff positions of responsibilities according to the format set out below.

#### **Legal commitments**

- 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.

If the Principal is absent from school for more than 5 days these delegations shall be delegated to 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.

### **Principal's delegations to specified positions**

#### **Business and Finance Manager**

The Principal delegates the following responsibilities to the Business and Financial Manager:

- Approval of orders for goods and services up to the value of \$5,000 provided such an order will not exceed the Board approved budget allocation;
- Transfers to at-call deposits and for periods 12 months or less;



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- Ordering fixed assets for which the capital expenditure has been approved by the Board;
- Appointment of support staff provided such appointment is within the school budget, is on a collective employment agreement and provided this delegation is not given to any other staff member.

### **Budget Holder**

The Principal delegates the following responsibilities to Budget Holders:

- Approval of any orders for goods and services up to the value of \$5,000 and provided such an order will not exceed the Board approved budget allocation for the expenditure.

### **Related Policies:**

1. Finance – Roles and Responsibilities
2. Finance – Internal controls

### **References or Sources:**

1. NELP Priority 3
3. <http://www.minedu.govt.nz/NZEducation/EducationPolicies/Schools/SchoolOperations/SchoolFinances/ModelSchoolFinancialPolicies.aspx>

### **Review Details:**

<b>Review Date</b>	<b>Reviewed by</b>
FEB 2023	SMK/NEE
<b>Review cycle:</b> 2 years	<b>Due date for Review:</b> FEB 2025

### **Management Contact:**

Business and Financial Manager