



The Catlins Area School

Currently under review

We are reviewing this policy for its content and how well the school implements it. To share your comments and rate its implementation, click the "Start your review" button. This policy's subtopics are also under review if they have a review button.

About the review process

Start your review

Expenditure

To ensure all spending is clearly linked to the business of the school, we follow these guidelines:

- Any operating or capital expense over \$5000 (excl GST) that is unbudgeted or over budget is approved by either the board chair or board representative. The school runs an order book system, which is controlled and monitored by the executive officer.
- Competitive quotes are obtained for capital items or operating expenses, for lease or purchase, over \$5000 (excl GST).
- Authorisation of invoices for payment is made by the principal or other delegated staff member.
- All expenditure transactions are prepared by delegated staff and approved by at least two of the school-authorized bank signatories.
- Benefits including loyalty scheme rewards/points accrue to the school, and may not be redeemed for personal use.
- Requests for staff reimbursement of school-related expenditure must be submitted in writing or through our online system, detailing costs, business conducted, mileage claims; and providing receipts/invoices.
- The principal authorises reimbursements. If the reimbursement is to the principal, the board chair or board finance officer authorises the reimbursement.

Payroll

The principal is responsible to the board for the payroll processing and expenditure reports. The board is responsible for ensuring appropriate **internal controls** are implemented, and investigating any concerns.

- The payroll administrator checks the fortnightly SUE (Staff Usage and Expenditure) report and transaction reports before presenting them to the principal for checking and signing. SUE report sign-off is an important control mechanism providing governance scrutiny of payroll that is independent of staff members being paid and authorising the payroll.
- Leave and banked staffing reports are checked by the principal fortnightly. Payroll matters should be reported to the board monthly and include updates on staff movements, banked staffing usage against entitlements, leave balances for non-teaching staff, any variance to staffing budgets and the reason for those variances.
- The principal should approve all changes to terms and conditions for staff if they are within delegation, and the board chair should approve all changes to terms and conditions for the principal. Any changes should be recorded in writing.
- The principal is responsible for checking and confirming the accuracy of the School Annual Accrual Report (SAAR). The principal and board chair must sign and certify the SAAR and other annual payroll reports before presentation to our auditors.
- At least three times a year, a nominated board member checks that approved processes are followed. This includes checking processes and authorisations used to make payments to staff members, particularly the payments made to the principal, anyone related to the principal, and

others in the school with payroll responsibilities, and key data such as banking staff entitlement is reported correctly. The nominated board member makes the timing of these checks random.

A nominated board member reports to the board that they have completed three randomly timed checks of the processes and authorisations used to make payments to staff members, particularly the payments made to the principal, anyone related to the principal, and others in the school with payroll responsibilities. See [Review Schedule and Board Assurances](#).




Related topics

- [Budget](#)
- [Staff Leave](#)
- [School Planning and Reporting](#)

Legislation

- [Education and Training Act 2020](#)
- [Education \(School Boards\) Regulations 2020](#)
- [Crown Entities Act 2004](#)
- [Public Finance Act 1989](#)

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga:
 - [Funding and financials](#) 
 - [Managing school finances](#)  (See [Tools to support internal control assessment](#))
- EdPay: [Staff Usage and Expenditure \(SUE\) report](#) 

Release history: [Term 4 2023](#), [Term 4 2022](#), [Term 2 2021](#)

IN THIS SECTION

[Sensitive Expenditure](#)

[Concurrence](#)

[Travel Expenditure](#)

[Entertainment Expenditure](#)

[Gifts](#)

[Gifts for Staff](#)

[Credit and Debit Card](#)

Last review	Term 4 2023
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Topic type	Core
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