

4.1 Payments received and Petty Cash

The handling of money is often inevitable by staff in our small school. More importantly than compliance, sound systems must be maintained to ensure transparency and efficiency, and accountability. When the need arises the following money handling guidelines are to be followed;

Guidelines:

- Any money should be received by the Office Administrator in the first instance whereby a receipt should be written for any all monies received which records the date, payer, amount, and purpose for the payment
- The Office Administrator and Principal/BoT finance Officer are to count money prior to banking and reconcile cash and cheques against the receipt book. This will be evidenced by both people involved signing the receipt book, and the accompanying covering letter.
- All money is to be banked by one of the above as soon as possible after counting. Money will be made secure until banked.
- The office administrator shall prepare a monthly schedule of payments for our external accountant Education Finance.
- All money will be kept at Mimi School in a locked strong-box, in a lock-up cupboard in the Principal's office. Only the Principal and Office Administrator will have access to the keys for the strong-box. The Treasurer for the Home & School will have access to the keys for a separate lockable cupboard.
- All receipted money will be banked within two weeks. If a large amount of money (over \$200) is receipted it will be banked as soon as possible. Receipt number ranges will be recorded on deposit slips for accounting purposes.
- The monthly receipt schedule presented to Education Services to reconcile accounts should record receipt numbers for accounting purposes.
- Only small amounts of cash should be kept in areas of public access.

4.2 Purchasing

It is important that sound systems are in place to ensure that the school is resourced effectively and within the budgets allocated by the BoT in any given year using the following guidelines.

Guidelines

- All goods ordered for the school must be approved by the principal or budget holder for the relevant budget. A list of staff controlling budgets holders on display on the wall of the administrators office.
- Only the office administrator and the principal have authority to use the order book, with allowance for authorisations to be granted when appropriate.
- The office administrator shall normally receive all ordered goods as they arrive and sign them off using the 'GOODS RECEIVED' stamp with exception of services that are unable to be signed off as part of any one consignment, eg sports fees.
- The office administrator will organise payment of accounts through preparation of accounts schedules for our external accountant Education Finance
- The principal will authorise all payments as delegated by the Board of Trustees within the budget constraints set with the annual budget following the self review procedures outlined in NAG 2. This will be evidenced by initialling individual invoices as part of the preparation of monthly accounts and signing the schedule as being a true and correct record of payments to be made for the month.
- When expenditure is to exceed any budget by more than 10%, the principal should bring this to the Board's attention as soon as possible, and if necessary, seek approval for a revised budget.

- As an internal control to reduce the risk of fraud, the Finance Officer of the Board of Trustees shall carry out spot checks at least twice each year. During these spot checks, the Finance Officer will check the monthly invoices against order numbers, goods received, and take part in the preparation of schedules for payment. This will be evidenced by the Finance Officer initialling every invoice for payment for the given month and signing the schedule of payment as a true and correct record.

4.3 Payroll

It is necessary for payments to individuals be accurate, timely

4.4 Annual Budget

4.5 Bank Accounts

4.6 Capital Works

4.7 Financial Reports

Use of School Grounds

During school hours

Persons wishing to use the school grounds must:

1. be on school business
2. have an appointment or consent of the staff

Outside school hours

The Board of Trustees will not be held liable for any accidents or behaviour of others outside school hours.

1. *Grounds may be used by members of the local community.*
2. *Outside groups may gain permission from either the Principal or BOT Chairperson before use.*
3. *Grounds and equipment must be respected at all times for the use it was intended.*
4. *Grounds must be left in a neat and tidy condition on departing.*
5. *Dangerous or obscene behaviour will not be tolerated and will lead to a person's use of the school grounds being revoked by the Board of Trustees.*

USE OF THE SWIMMING POOL OUTSIDE SCHOOL HOURS

1. *Persons using the school pool must use their key.*
2. *The minimum age for swimming alone is 16 years.*
3. *All persons under the age of 16 must be accompanied by a person 16 years of age or over.*
4. *No swimming after 9 p.m.*

5. *Wash off all dirt and grass before entering the pool. This will assist in avoiding blockages in the filtration system.*
6. *Key holders are welcome to bring their friends to swim with them, but must not lend their keys.*
7. *Keys will be confiscated without refund if the above rules are not adhered to.*

We want children in the pool area to act sensibly at all times.

1. *Don't run around the pool.*
2. *Don't duck others.*
3. *Don't splash other children.*
4. *No squirting or playing with the hose.*
5. *No pushing people into the pool.*
6. *No diving at the shallow end.*
7. *Toilet facilities are available – don't use the pool.*
8. *Don't touch other peoples' belonging.*