



FINANCIAL MANAGEMENT



ROTORUA BOYS' HIGH SCHOOL

CHARITABLE CAUSES POLICY

BACKGROUND

The School believes that as an important part of our community it should support our community on an annual basis by supporting two charitable causes.

OBJECTIVE

That Rotorua Boys' High School supports two charitable causes each year.

IMPLEMENTATION

1. The Deputy Principal – Student Support will consult with the Principal and Senior Leadership team to choose two charitable causes each year.
2. The Principal will confirm the selections for each year.
3. When correspondence is received from other charities not nominated for that year a letter of receipt and details of the two charities our school is supporting that year will be sent.

Reviewed: March 2021

Approved by the Board: _____ Date: 31 March 2021

Next Review: 2024



ROTORUA BOYS' HIGH SCHOOL

FINANCE POLICY

BACKGROUND

Each year the Board approves a budget for the following year. This is to enable effective financial management of the school. The Board will annually appoint a Finance Committee.

OBJECTIVE

To use the financial resources of the school to effectively implement the Strategic Plan.
To maintain accountability for the Schools' financial resources and assets.

IMPLEMENTATION

To manage assets and finances the Board will:

- a) Approve an annual budget prepared by the Principal and Business Manager
- b) Establish monitoring procedures of expenditure
- c) Review a monthly revised general ledger
- d) Keep accurate and current records of all financial transactions
- e) Prepare an annual audit that complies with the relevant legislation. This will be made available to the public
- f) Confirm annually the Delegations of Authority to the Principal
- g) Establish any two of the following signatories for the schools electronic banking: Principal, Business Manager, Accounts Clerk and Board Secretary
- h) Establish any two of the following signatories for school cheques: Principal, Business Manager, Accounts Clerk and Board Secretary
- i) Establish appropriate insurance policies

Reviewed: March 2021

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Next Review: 2024



ROTORUA BOYS' HIGH SCHOOL

THEFT AND FRAUD PREVENTION POLICY

BACKGROUND

The Board accepts that it has a responsibility to protect the physical and financial resources of the School.

OBJECTIVE

1. 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. 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.

IMPLEMENTATION

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 must 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.
4. 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.

- 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 Chair of the information received and consult with them as appropriate.
 - c) On the basis of advice received and after consultation with the Board Chair, 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
 - viii) Inform the Manager, National Operations, Ministry of Education local office and/or the school's auditors
 - e) Once all available evidence is obtained the Principal shall consult the Board Chair. The Board Chair may, if considered necessary, seek legal or other advice as to what further action should be taken.
 - f) If a case is considered to exist the Principal 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.
3. 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.

4. 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.
5. 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 Chair who shall do so after consultation with the Principal and if considered appropriate after taking expert advice.

Allegations Concerning the Principal or a Trustee

6. Any allegation concerning the Principal should be made to the Board Chair. The Chair will then investigate in accordance with the requirements of paragraph 4 of this Policy.
7. Any allegations 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 this policy.

Approval

8. When the Board approved the Policy it was agreed that no variation or amendments to it can be made except by the unanimous approval of the Board.
9. As part of its approval the Board requires the Principal to circulate this Policy to all staff and for a copy to be included in Rotorua Boys' High School Policy Manual, copies of which shall be available to all staff. The school policy 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 this Policy and other policies approved by the Board.

Reviewed: **March 2021**

Approved by the Board: _____  **Date: 31 March 2021**

Next Review: **2024**



ROTORUA BOYS' HIGH SCHOOL

CREDIT CARD POLICY

BACKGROUND

Financial expenditure by credit card is occasionally required.

OBJECTIVE

For staff using a credit card in the name of Rotorua Boys' High School, stringent guidelines are adhered to.

IMPLEMENTATION

- Credit cards are in the name of senior staff members but are held by the Business Manager.
- Staff using a credit card must receive from the Business Manager guidelines on use of cards prior to issue.
- School credit card limit is not to exceed the Principal's established financial delegation except when Board approved for instances such as overseas travel by a school team or group.
- Cash advances to be avoided where possible.
- All monthly statements for school cards to be annotated with expenditure documentation and receipts attached and given to the Business Manager.
- A copy of the annotated statement for the Principals credit card is to be signed monthly by the Board Chair.

Reviewed: March 2021

Approved by the Board:  Date: 31 March 2021

Next Review: 2024



ROTORUA BOYS' HIGH SCHOOL

DONATIONS POLICY

BACKGROUND

The Board recognises that there are costs incurred with some school activities extra to the school's obligation in terms of the delivery of New Zealand Curriculum and extra to the Donations funding the school receives from the Ministry of Education. e.g overnight activities, sport, take home materials.

OBJECTIVE

To continue to provide a wide range of opportunities and experiences for all students.

IMPLEMENTATION

Ministry of Education guidelines are attached to this Policy.

In cases of genuine hardship the school is happy to work with students and their families on a case by case basis to address situations where costs are levied to support approved activities.

Reviewed: April 2023

Approved by the Board:  Date: 5 April 2023

Next Review: 2026

What families/whānau need to know about school/kura donations

- 1 If your child attends a decile 1 to 7 school or kura, the school board of trustees needs to decide each year whether it should opt-in or not to the Government's school donations scheme.
- 2 The Government will pay your school or kura \$150 per student per year if the school board agrees to opt in to the scheme AND to not ask you for any donations (gifts/koha), except for overnight camps.
- 3 You can ask to attend the board meeting where they will discuss whether to opt-in or not.

If your school/kura does not opt in to the donations scheme, the board may seek donations toward the cost of the core learning programme (curriculum). You can choose if you want to pay some, none or all of the donation. Schools/kura that have not opted in to the donations scheme may ask parents for a donation for any purpose.

School/kura donations schemes

1 If your school/kura opts in to the donations scheme:

- » The board of trustees cannot ask you to make a donation **unless** it is for an overnight school/kura camp – and then you can **choose** if you **want** to pay none, some or all of the donation. If you choose not to make a donation, your child cannot be stopped from attending a camp if it is part of the school's core learning programme (curriculum).
- » You cannot be asked to make either a general or specific donation e.g. a donation for a day trip to a museum or a field trip to a hiking track.

2 If your school/kura doesn't opt in to the donations scheme:

- » They will not receive additional funding, so they can ask you to make a donation.
- » You can be asked to make either a general or specific donation (e.g. a donation for a day trip to a museum or a field trip to a hiking track). Donations are voluntary, and so you can **choose** if you **want** to pay none, some or all of the donation. If you choose not to make a donation, your child cannot be stopped from attending a camp or field trip if it is part of the core learning programme (curriculum).



Information for all parents/caregivers/whānau whether your school/kura is in the donations scheme or not

- » Your school or kura cannot charge you for anything involved in the core learning programme (curriculum), including "subject fees".
- » Your school or kura can ask you to pay for goods they provide that are optional (for example pens, lunches) but it is up to you whether you buy them from the school/kura or elsewhere.
- » If the school or kura has a uniform, you need to provide your child with one but you can choose to buy it from the school/kura or, if available, to buy a new or second hand uniform elsewhere.
- » You should not be pressured to buy goods or services from a school or kura **but if you agree to buy a good or service, you must pay for it.**
- » If your child is involved in weekend sports teams or after hours cultural activities (extra-curricular activities), these are optional. If you choose for your child to participate, you may be asked to cover the costs of these activities.
- » You can make a voluntary donation to your school or kura at any time and if you choose to do this, GST is not payable on the donation and you can claim a tax credit.

State integrated schools/kura attendance dues

- » State integrated schools, and kura that are state integrated, have the same core learning programme as other schools and kura (the New Zealand Curriculum) but also their own special character (usually a philosophical or religious belief).
- » You must pay attendance dues to the proprietor of a state integrated school or kura to cover the cost of property-related matters – they are compulsory.
- » The maximum level of attendance dues cannot be increased without the approval of the Minister of Education.



Donations are voluntary, no matter who asks for them. The school donations scheme does not change the long-standing entitlement of students to a free education.

You never have to make a donation to your school or kura but you can give any size donation any time if you want to. If your school or kura decides to opt in to the donations scheme, it cannot ask you for any donations except for overnight camps.

If you have questions regarding payments contact your board of trustees or your local Ministry office. You can also email any questions to school.donations@education.govt.nz

What you can expect if your school/kura opts in to the donations scheme

Key: If my school has opted in to the donations scheme, I can be asked for a donation but I don't have to pay

If my school has opted in to the donations scheme, I cannot be asked for a donation and I don't have to pay

I must pay for this if I agree to buy it

Enrolment

Item	Item category	
Application fee	Other	
Enrolment fee	Other	
Out-of-zone ballot fee	Other	
Bond	Other	

Fees for enrolment are unlawful. As enrolment is free, there can be no charge for anything associated with the enrolment process.

Camps, Trips & Outside Education

Item	Item category	
Overnight camp as part of specific course (Example - Year 12 Outdoor Education)	Curriculum	
Overnight camp as part of general education programme (curriculum) (Examples - Year 9 orientation camp, Year 7 EOTC camp)	Curriculum	
Overnight geography field trip	Curriculum	
Trip/visit as part of general curriculum	Curriculum	
Charge/fee for an optional event (example - weekend ski trip, extra-curricula)	Goods & Services	

Schools and kura can continue to ask for donations for overnight school camps if they are part of the core learning programme (curriculum). Such a request is for a donation. Families and whānau can choose to pay the donation in full, in part or not at all.

ICT

Item	Item category	
Access to school/kura network	Curriculum	
Use of school/kura hardware	Curriculum	
Contribution towards devices such as tablets, smartphones, notebooks, laptops, Chrome Books	Curriculum	
Requiring students/whānau to provide software or pay for software licences	Curriculum	
Requiring students/whānau to provide calculators	Curriculum	
Purchase of non-compulsory hardware or software	Goods & Services	

Music

Item	Item category	
Tuition - course-related	Curriculum	
Tuition - optional outside of general education programme (extra-curricula)	Goods & Services	
Instrument hire - course delivery	Curriculum	
Instrument hire - optional (extra-curricula)	Goods & Services	

Programmes & Courses

Item	Item category	
English for Speakers of Other Languages (ESOL)	Curriculum	
Reading recovery and Learning Support	Curriculum	
High school 'subject fees'	Curriculum	
Specialist units (examples - Montessori, Axiommath, Te Reo, Samoan Language)	Curriculum	
Supplementary programmes (examples - Mathematics, Education Perfect)	Curriculum	
STAR courses	Curriculum	
Tertiary-level courses offered as part of the school programme	Curriculum	
Tertiary course (dual enrolment at tertiary institution)	Goods & Services	
Gifted Education programmes	Goods & Services	

Out-of-school extra programmes that are not part of the core learning programme (curriculum) are considered a good/service. It should be made clear that participation is voluntary, and incurs a charge.

State-integrated Schools/Kura

Item	Item category	
Attendance dues - these are compulsory	Other	

Course Materials

Item	Item category	
Materials used as part of delivering core learning programme (curriculum)	Curriculum	
Take-home component where parents have agreed to purchase (examples - letterbox, item of clothing)	Goods & Services	

Schools and kura cannot ask parents/whānau to pay for materials used in delivering the core learning programme (curriculum). This includes cooking ingredients for a food technology class. Food eaten as part of a food technology class is part of the core learning programme (curriculum) - this is because students need to taste the food they prepare to ensure it is fit for consumption (sensory evaluation). Schools can charge parents/whānau for the cost of materials when they have agreed that the item can be taken home - for example an item of clothing.

Swimming

Item	Item category	
Swimming as part of general curriculum (at school/kura or off-site)	Curriculum	
Swimming as voluntary activity (lunch time or after hours)	Goods & Services	

Optional Activities

Item	Item category	
Visiting drama or music groups (non-curriculum)	Goods & Services	
School sports teams	Goods & Services	
After-hours/lunchtime/weekend culture or sports activities	Goods & Services	

Boards can charge parents/whānau for optional activities, like sports trips, that are outside the core learning programme (curriculum). Participation is optional, and schools can charge parents/whānau if they have agreed for their child to participate.

School and Kura Uniforms

Item	Item category	
School/kura uniform from a school/kura uniform shop	Goods & Services	

Schools and kura are not expected to make profits from school uniforms - they should recover only their costs.

Resources & Stationery

Item	Item category	
Textbooks	Curriculum	
Workbooks (compulsory)	Curriculum	
Workbooks (optional, when parents have agreed to purchase)	Goods & Services	
Photocopying/printing as part of core education programme (curriculum use)	Curriculum	
Photocopying/printing (personal and not needed for core programme learning, extra-curricula use)	Goods & Services	
Stationery (if parents decide to buy from school/kura stationery shop)	Goods & Services	

Schools and kura are not expected to make profits from school stationery - they should recover only their costs.

Operational Costs

Item	Item category	
Heating, lighting and water	Operational	
Soap, hand sanitizer, tissues	Operational	

Boards cannot ask families and whānau for contributions to operational costs - these costs should be covered by the school's operational funding, which is paid by the Ministry of Education.

School/Kura Publications

Item	Item category	
School/kura magazines are optional to buy	Goods & Services	

School/Kura Events

Item	Item category	
School/kura Ball	Goods & Services	

Students can attend this type of event if they buy a ticket. Students should not be stopped from accessing optional activities because their families/whānau have not paid for other items. For example schools/kura should not require families/whānau to pay for sports costs or a donation towards the school camp before they can buy a ticket to the school ball.

Requirements for Boards of Trustees of Decile 1-7 Schools and Kura Choosing to Opt in to the Donations Scheme

Section 3 of the Education Act 1989 states that *every person who is not an international student is entitled to free enrolment and free education at any State school during the period beginning on the person's fifth birthday and ending on 1 January after the person's 19th birthday.*
If they do not opt in to the donations scheme, boards may seek donations toward the cost of curriculum delivery, but cannot compel payment for items that are part of this.

Requirements for schools and kura that opt in to the scheme

1 Must not seek donations

- Boards of Trustees of schools and kura that opt in to the Donations Scheme will not be able to ask parents for any donations, except for overnight camps. **This means Boards of schools and kura that opt-in must not ask students' families and whānau for donations, except for overnight camps.**
- Boards can still require payment for items or services that are extra-curricula

2 Decisions must be transparent

- Boards of Trustees are encouraged to consult with their school communities and reflect their views when making decisions about whether to opt-in to the scheme or not, and to let your parent communities know your final decision
- Boards of schools and kura wanting to opt-in must make the decision each year. It is not possible to opt-in for multiple years

3 Are subject to monitoring and compliance

- Boards of schools and kura must notify the Ministry if they want to opt in to the scheme
- The Ministry will provide advice and guidance to support the governance, management and operation of the scheme, including requirements
- The Ministry will monitor and intervene where there is evidence of a breach of the scheme
- Boards of schools and kura must provide information to the Ministry on request
- If a Board of a school or kura breaches the scheme's requirements, the Ministry may withdraw it from the scheme and/or stop it from joining in future years
- Where there is a breach, the Ministry may reduce future funding payments made to the Board of a school or kura to recover the funding provided under the scheme

Payment types: There are three types of payments made to schools and kura by families and whānau

1 Donations

- Boards of schools and kura opting in to the Donations Scheme will receive \$150 (excl GST) per student for that year in exchange for not seeking donations (except for overnight camps)
- Boards of schools and kura opting in to the scheme can not ask students' families/whānau for donations, unless the Minister gazettes an exemption
- Boards of schools and kura opting in to the scheme can receive unsolicited donations if families and whānau – or anyone else – wants to give to the school or kura
- If families/whānau or any other organisations want to give a donation, GST is not payable and donation tax credits can be claimed

2 Purchase of goods and services

- All purchases/sign ups are voluntary and cannot be compelled
- If a purchase is agreed, payment can be enforced
- GST is payable
- Donation tax credits cannot be claimed

3 Attendance dues

- These are compulsory for students attending state integrated schools or kura, regardless of whether the school or kura opts in to the Donations Scheme
- Attendance dues are paid to the proprietor of a state integrated school or kura
- Payment can be enforced and GST is payable. Donation tax credits cannot be claimed
- State integrated schools and kura cannot increase the maximum level of attendance dues without the approval of the Minister of Education

Examples

Key: If the school has opted in to the donations scheme, parents can be asked for a donation, but don't have to pay. If the school has opted in to the donations scheme, parents cannot be asked for a donation, and don't have to pay. Parents must pay for this if they have agreed to purchase

Enrolment

Item	Item category	
Application donation	Enrolment	
Enrolment donation	Enrolment	
Out-of-zone ballot donation	Enrolment	
Bond	Enrolment	

Fees for enrolment are unlawful in all cases, whether a school has opted in to the donations scheme or not.

As enrolment is free, there can be no charge for anything associated with the enrolment process.

Camps and Trips

Item	Item category	
Overnight camp as part of specific course (Example - Year 12 outdoor education)	Curriculum	
Overnight geography field trip	Curriculum	
Trip/visit as part of general curriculum	Curriculum	
Charge/fee for an extra-curricula event (Example - a weekend ski trip)	Goods & Services	
A forest hike as part of Education Outside the Classroom (EOTC)	Curriculum	
Multi-day tramp	Curriculum	
Overnight camp as part of general curriculum (Examples - Year 9 orientation camp, Year 7 EOTC camp)	Curriculum	

Boards of schools and kura who opt in to the scheme will still be able to ask parents and whānau for donations towards curriculum-related school/kura camps with an overnight component. For the purposes of the donations scheme, a school camp is defined as any curriculum-related activity where students are expected to stay overnight as part of the activity.

Boards may seek donations towards the cost of these camps but cannot compel payment. Family/whānau can choose to pay the donation in full, in part, or not at all.

No student can be excluded from attending a camp or going on a trip that is part of curriculum delivery because of an inability or unwillingness to pay a donation toward the activity's cost.

ICT

Item	Item category	
Access to school/kura network	Curriculum	
Use of school/kura hardware	Curriculum	
Contribution towards devices such as tablets, smartphones, netbooks, laptops, Chrome Books	Curriculum	
Requiring students to provide software or pay for software licenses	Curriculum	
Requiring students to provide calculators	Curriculum	
Purchase of non-compulsory hardware or software	Goods & Services	

Information and communication technologies (ICT) in schools and kura are a cost of delivering the curriculum. Students can be charged for non-curriculum use of ICT (including internet), but cannot be charged for curriculum-related use.

Schools and kura can ask students' family/whānau to purchase a device for their student to use at school (BYOD). The family/whānau can choose to purchase or not (noting that many families/whānau may not be able to afford to purchase a device for their student).

Students must not be excluded from participating in courses or more general curriculum activity if their family/whānau is unwilling or unable to provide their own BYOD device.

All students must be allowed to use school or kura computers regardless of whether their families/whānau have contributed to the purchase and/or maintenance of the computers.

Enrolment in a computer studies course cannot be made conditional on family/whānau contributions.

Schools and kura may facilitate the purchase of non-compulsory hardware or software for families/whānau. This is a voluntary purchase of goods and services.

If you have questions about school donations or the school donations scheme please contact school.donations@education.govt.nz

Music

Item	Item category	
Tuition from itinerant Teachers of Music	N/A	②
Tuition – course-related, but not from Itinerant Teachers of Music	Curriculum	②
Tuition – extra-curricula	Goods & Services	③
Instrument hire – course delivery	Curriculum	②
Instrument hire – extra-curricula	Goods & Services	③

Itinerant Teachers of Music (ITMs) are paid for by the Ministry, so students taught by ITMs cannot be charged tuition fees.

Schools and kura may charge students for the hire of musical instruments used outside the delivery of the music curriculum, or for extra-curricula tuition it sources for its students.



Programmes and Courses

Item	Item category	
English for Speakers of Other Languages (ESOL)	Curriculum	②
Reading recovery and Learning Support	Curriculum	②
High school "subject fees"	Curriculum	②
Specialist units (examples – Montessori, Arrowsmith, Māori or Samoan immersion)	Curriculum	②
Supplementary programmes (examples – Mathematics, Education Perfected)	Curriculum	②
STAR courses	Curriculum	②
Tertiary-level courses offered as part of the school or kura programme	Curriculum	②
Tertiary course (dual enrolment at tertiary institution)	Goods & Services	③
Gifted Education programmes	Goods & Services	③

Boards can purchase particular programmes for use in delivering the curriculum, but families and whānau cannot be made to pay for them.

Schools and kura are expected to cater for students' specific learning needs and there should be no charge to cover the cost of tuition.

Boards may charge for optional programmes delivered during school/kura breaks or outside school/kura hours but cannot make families and whānau enrol their children/rangatahi in these programmes.

Programmes such as Mathematics can be purchased for home use (rather than the school or kura using it to deliver the curriculum) but families and whānau must be able to choose whether to purchase or not.

Where schools and kura purchase tertiary-level courses as part of the school/kura programme for senior students, families and whānau cannot be charged for these courses. Where the school or kura facilitates enrolment in a tertiary course for a student, the student will be subject to whatever fees are associated with the tertiary course.

Gifted Education programmes and out-of-school extra programmes (e.g. one-day schools) are optional – it should be made clear that participation is voluntary, and incurs a charge.



State-integrated Schools and Kura

Item	Item category	
Attendance dues	Compulsory	①

State integrated schools and kura are subject to the same law on free enrolment and free education as non-integrated schools and kura.

Proprietors can charge attendance dues up to the maximum amount approved by the Minister of Education, and may ask for donations for any purpose including matters related to the special character of the school.

Boards of state integrated schools and kura that opt in to the Donations Scheme are subject to the same requirements as Boards of non-integrated schools and kura that have opted in to the scheme.



Course Materials

Item	Item category	
Materials used as part of curriculum delivery (examples – timber, food)	Curriculum	②
Take-home component where parents/whānau have agreed to purchase (examples – letterbox, item of clothing)	Goods & Services	③

Families/whānau cannot be charged for materials used in delivering the curriculum.

Families/whānau can be charged for the cost of materials when they have agreed that the item can be taken home.

Families/whānau should be informed of the choice to purchase so that they have notice of the likely cost. Schools and kura can require family/whānau to decide whether they want to purchase the take-home component when the student signs up for the course.

Food eaten as part of a food technology class is curriculum because students need to taste the food they prepare to ensure it is fit for consumption (sensory evaluation).

The arrangements between a Technology Centre school and a client school are formally agreed between the boards. The agreement between the boards should include details about how the cost of materials should be covered, including which board will charge parents for any take home component they may voluntarily agree to purchase. Usually the client school will pay the Technology Centre school for the costs of delivering the technology curriculum, as the client school is funded (as part of its operations grant) to deliver the curriculum.



Optional Activities

Item	Item category	
Visiting drama or music groups (non-curriculum)	Goods & Services	③
Weekend sports teams	Goods & Services	③
After-hours/lunchtime culture activities	Goods & Services	③
After-hours/lunchtime sports activities	Goods & Services	③
School sports teams	Goods & Services	③
School Bell	Goods & Services	③

Boards may charge for sports trips or activities that are outside the school curriculum. Participation in these activities is optional and schools can enforce payment in order for a child to participate.

Any charge should be made clear in advance. It should also be made clear that participation in these types of activities is voluntary.

Students cannot be prevented from accessing optional activities because their family/whānau has not paid for other items (for example, schools/kura should not require whānau to pay for sports costs or a donation towards the school camp before they can buy a ticket to the school ball).



School and Kura Uniforms

Item	Item category	
School or kura uniform from school or kura uniform shop	Goods & Services	③

Schools and kura are able to require students to wear a uniform as part of school/kura rules around conduct and appearance.

Schools and kura are not expected to make significant profits from the sale of school uniforms. A small margin to cover the cost of sales is acceptable.

School and kura uniforms are a good/service that families and whānau can choose to buy from the school or kura or elsewhere. Even if the school or kura is the only seller of a new uniform, families and whānau still have the option to purchase a second-hand uniform from somewhere else.



Resources and Stationery

Item	Item category	
Textbooks	Curriculum	②
Workbooks (compulsory)	Curriculum	②
Workbooks (voluntary purchase)	Goods & Services	③
Photocopying/printing (curriculum use)	Curriculum	②
Photocopying/printing (personal, non-curriculum use)	Goods & Services	③
Stationery (if parents decide to buy from school or kura)	Goods & Services	③

Students' families and whānau are expected to supply stationery if families/whānau choose to purchase stationery from the school or kura, then payment can be enforced – however, families/whānau are free to purchase stationery from any outlet – they cannot be compelled to buy stationery from the school or kura.

Schools are not expected to make significant profits from the sale of stationery. A small margin to cover the cost of sales is acceptable.

The \$150 grant received by schools and kura that opt in to the Donations Scheme can be used to pay for things like stationery for students whose families/whānau cannot afford to provide it.

Textbooks are part of the cost of curriculum delivery. Students cannot be made to purchase or hire textbooks, or pay a deposit to cover possible damage.

While textbooks should be provided free to students, students are expected to provide their own exercise books to work in. Workbooks can be sold but families and whānau cannot be made to buy them. If a workbook is made compulsory, then it must be provided by the school/kura.

Photocopying/printing that is associated with the delivery of the curriculum must be provided by the board.



Miscellaneous

Item	Item category	
Membership fees (examples – parent organisations, ex-student organisations)	Goods & Services	③
School magazine	Goods & Services	③
Heating, lighting and water charges	Operational cost	③
Soap, hand sanitiser, tissues	Operational cost	③

School magazines are an optional extra that students can choose to purchase if they wish to.

Boards cannot ask families/whānau for contributions to operational costs – these costs should be covered by the school's operational funding.



Swimming

Item	Item category	
Swimming as part of general curriculum (at school/kura or off-site)	Curriculum	②
Swimming as voluntary activity (lunchtime or after hours)	Goods & Services	③

When a swimming session is part of the curriculum, students cannot be prevented from participating.



ROTORUA BOYS' HIGH SCHOOL

STUDENT FEES CREDIT ACCOUNT POLICY

BACKGROUND

From time to time students may leave school with a credit balance on their school account held by the office.

OBJECTIVE

For accounting purposes a transparent timeline and process is needed when dealing with this situation.

IMPLEMENTATION

1. A student's credit account will be maintained by the school for the duration of that student's school life at the school.
2. If no request for a credit account refund has been received by the school within 12 months of that student leaving school, it will be removed from the credit account and treated as sundry income for the school.
3. The Principal to circulate this policy as appropriate.

Reviewed: April 2023

Approved by the Board:  Date: 5 April 2023

Next Review: 2026



ROTORUA BOYS' HIGH SCHOOL

JUBILEE SCHOLARSHIP POLICY

BACKGROUND

In 2010 to celebrate the 50 outstanding years of Rotorua Boys' High School (1959 – 2009) Jubilee Scholarships were established to recognise students at each year level who displayed Excellence in one or more of the five dimensions of the school's programme, namely:

- Academic Excellence
- Sporting Excellence
- Excellence in Cultural Activities
- Leadership
- Citizenship

OBJECTIVE

To recognise and encourage outstanding student achievement and performance and build role models and leaders within the student body.

IMPLEMENTATION

1. Any student is able to apply for a Jubilee Scholarship by submission of a letter and CV to the Principal at any time and especially before the end of October for a Jubilee Scholarship to be effective in the next school year.
2. Funding for Jubilee Scholarships is generated from the Donation Grant.
3. A Jubilee Scholar through outstanding performance can retain the Jubilee Scholarship for the duration of their time at Rotorua Boys' High School, but only following successful annual performance reviews.
4. Annual performance targets will be established.
The key performance targets for each type of Jubilee Scholarship are as follows:

i) Academic Excellence

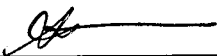
- a. The Scholarship will be retained if the year level certificate of that student is gained with Excellence.
- b. The Scholarship will be retained if the year level certificate for that student is gained with Merit however the Scholarship will be \$300.00 (i.e. 50%).

ii) General Excellence

- a. The Scholarship will be retained if that student gains his appropriate year level certificate with Merit.
- b. The Scholarship will be retained if that student gains his appropriate year level certificate with Achieved however the Scholarship will be \$300.00.

5. Jubilee Scholarships will be awarded for Academic Excellence or General Excellence.
6. Those awarded Jubilee Scholarships will be published in appropriate school publications.
7. A Jubilee Scholarship is worth up to \$600 per year and the amount will be credited to the scholarship recipients' school account at the start of each school year.
8. New Jubilee Scholars will be introduced to the school's community at the Annual Celebration of Success Evening in Term 1 each year and will be acknowledged at Prizegivings each year.
9. For all Jubilee Scholarships, excellence in attitude, appearance and contribution as well as performance is expected without exception. These qualities will also need to be displayed on an ongoing basis as part of the continuation of the scholarship.

Reviewed: **April 2023**

Approved by the Board:  **Date: 5 April 2023**

Next Review: **2026**



ROTORUA BOYS' HIGH SCHOOL

SENSITIVE EXPENDITURE POLICY

BACKGROUND

All expenditure of School and Board funds must be reasonable, justifiable, transparent and for the benefit of the school. Such expenditure must meet the expectations established for the expenditure of Board funding.

OBJECTIVE

To ensure that the school generally benefits from all expenditure without any personal benefit to individuals firstly, and secondly where there is a personal benefit that this benefit is reasonable and declared.

PRINCIPLES AND IMPLEMENTATION

1. The Board agrees all expenditure of Board funds is to be 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.
4. Particular reference should also be made to the Board's travel policy in considering expenditure which may benefit individuals or groups of individuals.
5. The Board has delegated responsibility for the implementation and monitoring of this policy to the Principal (as the Chief Executive and the Board's most senior employee).
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 reported by the media?
 - vi) Would there be perceived to be any personal gain from this expenditure?
 - vii) Does this expenditure occur frequently?

7. Any proposed expenditure which may benefit individuals or groups of individuals must be backed by available funding.
8. All expenditure which is incurred on behalf of individuals or groups of individuals will be fully accounted for and reporting of all expenditure incurred provided to the Board.
9. As part of its approval the Board requires the Principal to circulate this policy to all staff, and for a copy to be included in the School Policy Manual. The School policy manual shall also be made available to students and parents at their request.

Reviewed: April 2023

Approved by the Board:  Date: 5 April 2023

Next Review: 2026