

# **GOVERNMENT SCHOOLS OPERATIONAL BUDGETS POLICY (June 2010)**

## **POLICY STATEMENT**

The Ministry of Education will allocate to each government school and private school on Rarotonga and Outer Islands, an equitable paper operational budget to fund essential goods and services. Each school will implement cost recovery and revenue generation policies to assist with the maintenance of resources and to provide for local school-based initiatives.

## **RATIONALE**

Schools require a guaranteed level of funding in order to plan and implement their educational programmes. The allocation of operational budgets devolves greater decision making control to schools and thereby the needs of schools will be better met. A fixed level of funding and the requirement to meet additional needs through cost recovery and revenue generation will result in more efficient and effective use of resources and services in schools.

## **DETAILS**

1. Each school will receive a paper operational budget specifying its entitlements for administration, health and hygiene materials, teaching resources, text and library books, telephones, maintenance, student stationery, electricity and freight for Outer Island schools. Schools may use savings from one entitlement to make up shortfalls in other entitlements.
2. Entitlements will be based on per capita grants and, where appropriate, on a common base allowance per school (Schedule A).
3. Per capita grants are based on the school roll as recorded in the EMIS prior to the start of the financial year provided that this data is consistent with other enrolment data available to the Ministry.
4. The budget will be effective for the financial year beginning 1 July and ending 30 June.
5. If insufficient funds remain in a school's operational budget, the school is responsible for all further expenses through cost recovery and revenue generation. The Principal may negotiate with the Secretary of Education for assistance but extra funding may be deducted from the school's budget for the following year.
6. Depending on budgetary constraints, the Ministry may consider carrying forward into the next financial year some of the funds remaining in a school's operational budget on June 30. However any carry forward is restricted to the higher figure of either \$250 or 2.5% of the total annual entitlement.
7. The budget is for operating costs only and is not for the purchase of assets. Therefore individual items purchased must not exceed \$3,000 in value unless the approval of the Secretary of Education has been obtained.

## **PROCEDURES**

1. The Director of Finance will calculate each school's operational budget as per Schedule A and will communicate the entitlement to the school within 10 working days of receiving the Ministry of Education Budget Appropriation
2. The Financial Accountant will automatically pay telecom and electricity bills for each school.
3. The Financial Accountant will annually provide schools with a list of resources available from the Ministry including updated prices.
4. The Principal will authorize and promptly forward to the Financial Accountant all relevant requisition orders and pro-forma invoices.
5. The Director of Finance and the Financial Accountant will ensure the prompt procurement of resources provided by the Ministry.
6. The Financial Accountant will ensure the prompt payment of invoices for goods or services from private suppliers provided that sufficient funds remain in the school's budget.
7. The Financial Accountant will provide each school with monthly financial statements.

## **EVALUATION**

This policy will be evaluated by the Director of Finance before 1 May of subsequent years

Secretary of Education

**SCHEDULE A      Approved 30 June 2010 for the 2010/11 financial year**

**1. Administration Materials**

Administration stationery and administration photocopying costs

- \$ 60 per school
- \$ 10 per preschool student
- \$ 12 per primary school student
- \$ 14 per junior secondary school student
- \$ 16 per senior secondary school student

**2. Health/Hygiene**

Cleaning materials, toilet paper, first aid

- \$55 per school
- \$10 per preschool student
- \$12 per primary and secondary school student
- \$14 per junior secondary school student
- \$20 per senior secondary school student

**3. Teaching Materials**

All resources used for classroom lessons excluding student stationery, books and also excluding assets valued more than \$3000. Includes chalk, dusters, paint, crayons, newsprint, photocopy paper, science materials, audio-visual aids, sports equipment, bus trips, etc.

- \$ 40 per preschool student
- \$ 50 per primary school student
- \$ 65 per junior secondary school student
- \$ 70 per senior secondary school student

**4. Text Books and Library Books**

- \$ 12 per preschool student
- \$ 20 per primary school student
- \$ 25 per junior secondary school student
- \$ 30 per senior secondary school student

## **5. Telephone**

Telephone, Facsimile, Email and Internet costs

- \$ 350 per school
- \$ 150 per authorised line
- \$ 10 per Preschool student
- \$ 12 per Junior Primary school student
- \$ 15 per Junior secondary school student
- \$ 20 per Senior secondary school student
- \$ 2 per Outer Island student
- \$ 5 per F1 – Level 3 student in an accredited college

## **6. Maintenance**

Maintenance of equipment, furniture and grounds and minor repairs and upgrading of buildings. Includes photocopier and computer repairs, fuel for motor mowers, replacing louvres, minor painting, and minor plumbing and electrical repairs. In the case of “major” building, electrical or plumbing repairs (greater than \$500) schools should first contact the MOE’s CFO as extra or alternative assistance may be available through aid, the MOE’s budget, or CIIC.

- \$350 per school
- \$ 12 per Preschool student
- \$ 20 per Primary School student
- \$ 25 per junior secondary school student
- \$ 35 per senior secondary school student

## **7. Student Stationery**

Stationery used and kept by the student eg exercise books, refills etc. Schools are to ensure that each primary and secondary school child receives a minimum of 7 exercise books or equivalent before they are required to purchase additional stationery. Schools must ensure that writing materials are available for students who genuinely cannot afford to purchase their own stationery. The Secretary of Education instructs Principals that stationery purchased from this allocation is to be provided free of charge to students and under no circumstances is to be sold to students or any other person or agency.

- \$ 6 per preschool student
- \$ 10 per primary school student
- \$ 10 per secondary school student

## **8. Electricity**

- \$ 250 per school (or per meter box)
- \$ 30 per preschool student
- \$ 35 per primary school student
- \$ 45 per junior secondary school student
- \$ 60 per senior secondary school student

plus up to \$ 15 extra per secondary school student for accredited colleges that have fully operational workshops, home science rooms and computer rooms etc.

### **NOTE**

Primary	= Grades 1 – 6
Secondary	= Form 1 to Level 3 (Forms 1 – 7)
Junior Secondary	= Forms 1 – 4
Senior Secondary	= Levels 1 – 3 (Forms 5 – 7)