



NZSTA
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EFFECTIVE FINANCIAL GOVERNANCE

FINANCE PART 1

Learning Outcomes: What does success look like?

By the end of this workshop, you should be able to:

- Describe the role of the board in relation to school finances
- Explain the processes for managing conflicts of interest
- Describe the finance policies and procedures that boards need to have in place
- Describe the finance responsibilities of a board and identify responsibilities that can be delegated
- Provide examples of sound financial management practices and internal controls
- Explain the finance cycle and the key financial tasks undertaken by a board
- Identify the different sources of school income
- Identify the processes for paying school staff
- Recognise the importance of accurate financial reporting
- Describe the indicators of good financial health
- Explain the requirements and considerations of annual financial reporting preparation

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WHAT DO I ALREADY KNOW ABOUT THIS TOPIC

The purpose of this activity is to link existing and new learning.

There are no incorrect answers!

Spend 5 minutes brainstorming the following:

1. Provide two examples of financial conflicts of interest in a school board setting.



2. What financial responsibilities can the board delegate to the principal?



3. What are the sources of income for your school?



4. What are the indicators of a healthy financial position?



WORKSHOP OVERVIEW



THE LEGISLATIVE FRAMEWORK

EDUCATION AND TRAINING ACT 2020

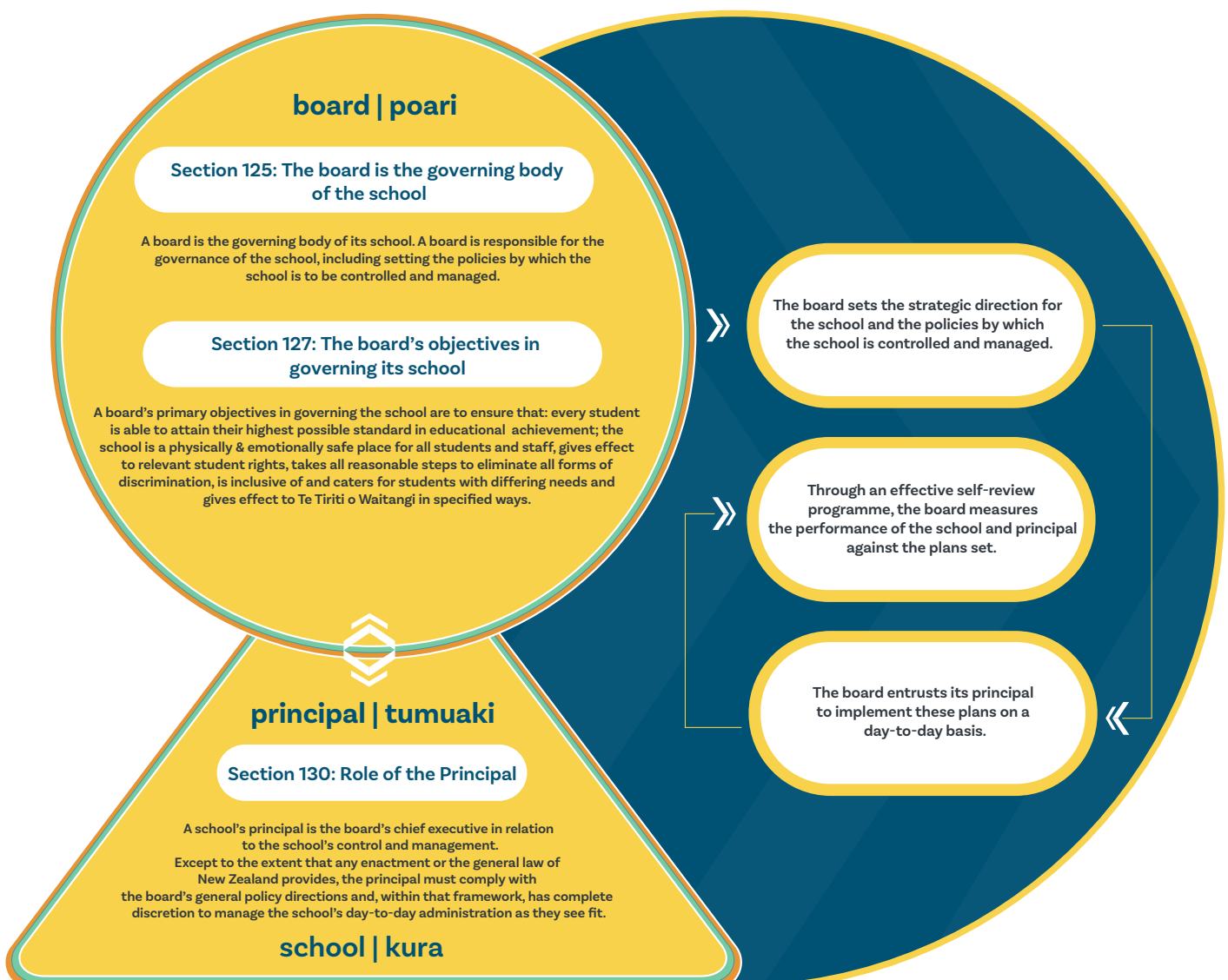
One vision, different roles

Governance and management is a partnership which may work differently from school | kura to school | kura. The legal responsibility of boards | poari and principals | tumuaki is outlined in the Education and Training Act 2020; and allows each board to define a model of governance that will best work for their school.

The key legal roles and responsibilities of the board are largely set out Sections 125 and 127 of the Act and the Education (School Boards) Regulations 2020. Those of the principal are set out in Section 130. Within legislation, each school board is able to define its own model of governance.

Successful schools are characterised by both the board and principal having a clear understanding of their respective roles and responsibilities whilst working toward a shared vision.

THE EDUCATION AND TRAINING ACT 2020



THE LEGISLATIVE FRAMEWORK

REFERENCES TO FINANCE IN THE ACT

Education and Training Act 2020

- **S125** Board is governing body
- **S134** Statements of variance and annual reports
- **S135** Audit
- **S136** Annual report to be made available
- **S137** Annual financial statements of boards
- **S152** Board to be financially responsible
- **S153** Application of Crown Entities Act 2004
- **S154** Restrictions on acquisition of securities
- **S155** Restrictions on borrowing
- **S156** No delegation of power to borrow
- **S157** Restrictions on giving of guarantees and indemnities
- **S158** Restrictions on use of derivatives
- **S159** Gifts
- **S160** Real property
- **S161** Occupancy of property and buildings
- **S162** Leases and licences granted by boards
- **S163** Other agreements to occupy school land or buildings
- **S171-188** Interventions in state schools
- **S523** Reimbursement to the Crown for foreign students
- **S578-584** Payment of salaries
- **Schedule 23 Clause 10** Financial interests that disqualify persons from being board members

Education (School Board) Regulations

- **Clause 8** Delegations
- **Clause 19** Payment of travel costs and fees

Other Finance Related laws

- Public Finance Act 1989
- Financial Reporting Act 2013
- Crown Entities Act 2004
- Income Tax Act 2007
- Goods and Services Tax Act 1985
- Holiday & Employment legislation

THE LEGISLATIVE FRAMEWORK

NATIONAL ADMINISTRATION GUIDELINE (NAG4)

National Administration Guideline 4

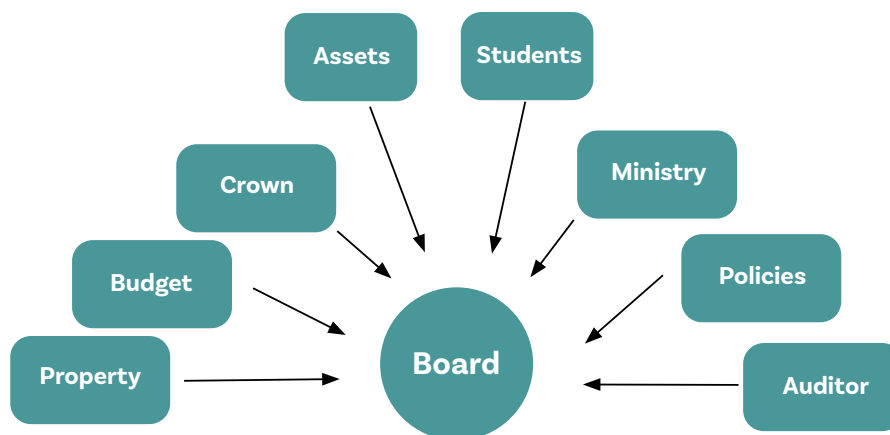
According to the legislation on financial and property matters, each school board is also required to:

- Allocate funds to reflect the school's priorities as stated in the charter.
- Monitor and control school expenditure and ensure that annual accounts are prepared and audited as required by the Public Finance Act 1989 and the Education and Training Act 2020.
- Comply with the negotiated conditions of any current asset management agreement and implement a maintenance programme to ensure that the school's buildings and facilities provide a safe, healthy learning environment for students.

Finance is more than money



Accountability



The Charter

- Describes the long-term plans for the school or kura
- Reflects priorities of parents, whānau and community
- Outlines the key areas of focus for the board
- Sets goals that will help achievement of priorities
- Outlines targets and planned actions
- Must be approved by the Ministry of Education

Key Questions :



- Does your school or kura's charter mention finance in long term priorities/objectives?

THE LEGISLATIVE FRAMEWORK

GOVERNANCE AND MANAGEMENT

Who does what?

The financial responsibilities of governance and management can be difficult to understand, particularly in smaller schools.

School boards are ultimately responsible and accountable for the school's financial performance and are required to set the direction for the school and monitor progress.

The school's charter is the primary document that describes the board's long-term plans and sets goals to make them happen.

The board's financial policies must reflect who has been delegated each role in relation to financial governance and management.

Task	Our School / Kura	
	Board	Principal / Tumuaki
Establishes the "tone at the top"		
Develops plans & objectives		
Sets policy		
Delegates authority		
Establishes financial management policies		
Allocates resources through budget		
Regularly monitors use of resources		
Monthly financial reporting		
Makes "within budget" decisions		
Administers curriculum, property finance, administration, and staffing		
Transactions recorded and reported/summarised		
Timely, relevant, and accurate information collated and reported on		

FINANCE AND ETHICS

CONFLICTS OF INTEREST

Boards and ethical behaviour

Ethical behaviour is crucial, particularly as a board is a Crown entity and dealing with public/taxpayer funds.

Boards must be able to demonstrate:

- **Probity** - having strong moral principles, honesty, and decency.
- **Prudence** - being cautious, careful, and practical and applying good sense and judgement to decision making.
- **Managing conflicts of interest** - where a board member or employee's duties or responsibilities could be influenced.

Conflicts of interest

A conflict of interest arises where a member has an interest or duty that conflicts (or might conflict or might be perceived to conflict) with the interests or duties of the board itself.

The interest or duty may be regarded as an influence on the member.

The influence may affect their ability to make unbiased decisions and carry out their duties as a board member.

The key question to ask when considering if an interest might create a conflict is ...
“Could the interest potentially create an incentive for the member to act in a way which may not be in the best interests of the school/kura?”

Conflicts of interest take many forms; financial or non-financial, direct, or indirect, professional, or family related and perceived or actual.

A conflict of interest can arise from:

- Family relationships
- Existing professional or personal relationships
- Directorships or employment
- Interests in business enterprises or professional practices
- Share ownership
- Beneficial interests in trusts
- Professional associations or relationships with other organisations, including appointing bodies
- Personal associations with other groups or organisations.

Example

A board member provides electrical services to their school therefore they must be excluded from any board discussions on the relevant contract.

Note

For contracts above \$25,000 that a board member has a financial interest in, the board must get approval from the Secretary of Education.

FINANCE AND ETHICS

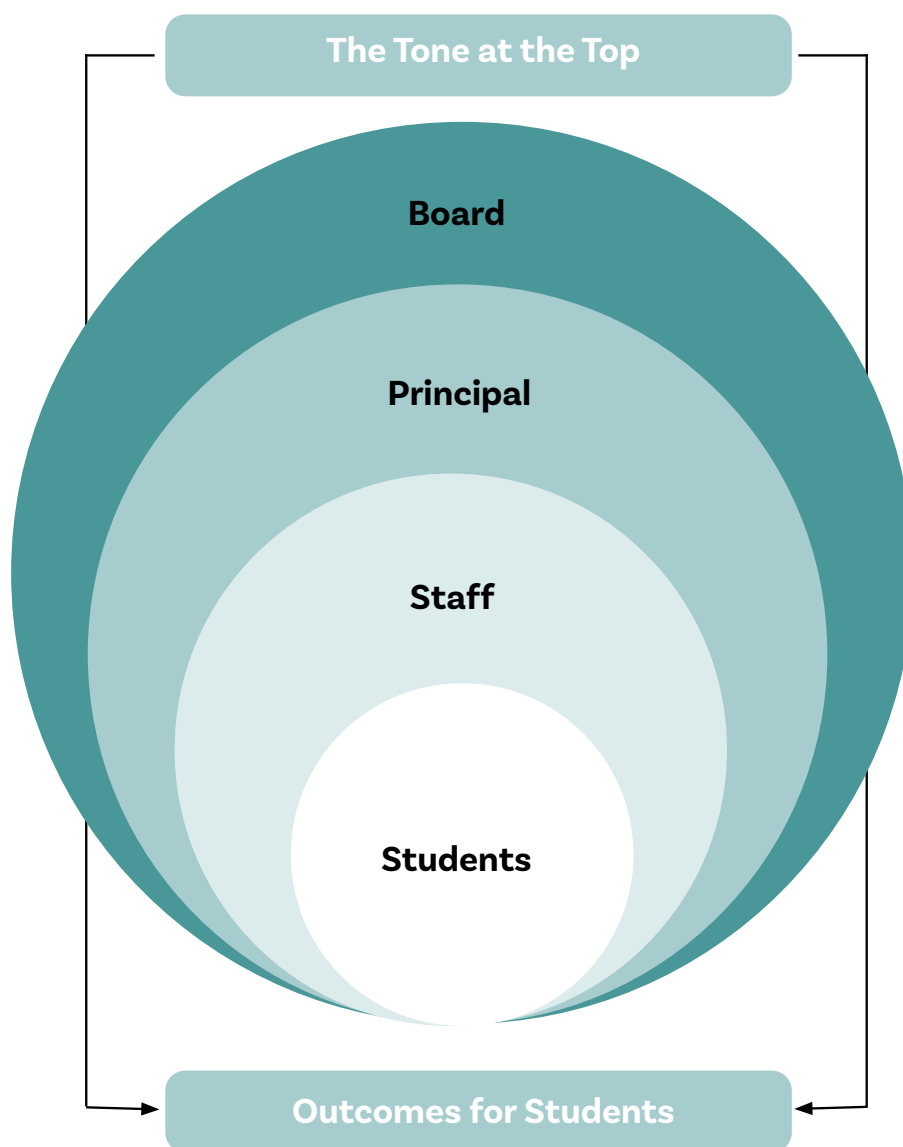
THE TONE AT THE TOP

What is it?

The “Tone at the Top” is a term used to describe an organisation’s general ethical climate, it is:

- Established by the board and management,
- Describes their commitment towards openness, honesty, integrity, and ethical behaviour, and
- Is the most important component of the control environment.

In a school context, the tone set by the board directly flows through to the outcomes for students in your school.



Key Questions :

- What is the tone at the top like in your school/kura? Does it need to change?

POLICIES AND PROCEDURES

FINANCE

What needs to be covered?

The principal is the board's "chief executive" and manages the school or kura in line with board policy.

- The board must ensure that the following are covered by their policies or procedures.
- The principal ensures that these policies and internal controls are followed.

Checklist

Policy	Yes	No	Notes
Theft and fraud prevention			
Credit card controls			
Entertainment			
Gifts			
Asset management			
Delegation schedule			
Cash management			
Protected disclosure			
Separation of duties			
Travel			
Sensitive expenditure			

NZSTA templates can be found at <https://www.nzsta.org.nz/governance-framework-2018/>

Kiwi Park model school policies can be found at <https://www.education.govt.nz/school/funding-and-financials/school-finances/>

POLICIES AND PROCEDURES

RESPONSIBILITIES & DELEGATIONS

Board responsibilities

The board must retain the following responsibilities:

- Setting of annual budgets
- Approval of long-term plans, including property plans
- Monitoring of plans and budgets
- Operating expenditure more than a predetermined level
- Capital expenditure decisions
- Approval for appointment of permanent staff (permanent v fixed v teacher v staffing entitlement)
- Termination of staff
- Communication with the Minister of Education
- Signing of formal agreements (leases, contracts etc.)
- Approval of the annual report

Principal delegations

The board usually delegates authority to the principal for:

- Approval expenditure up to budgeted levels
- Cash management including deposits
- Appointment of relieving and casual staff including associated financial implications

Good financial management practice

Management establishes procedures, including:

- Month end reporting timetable, ensuring adequate time for the board to review
- Month end reconciliations and accruals e.g., banking staffing/depreciation
- Internet payments/electronic banking
- Cash banking
- Surplus funding to interest bearing accounts
- Stock management controls (uniforms/stationery)
- Best practice – written procedures (desk file)

POLICIES AND PROCEDURES

INTERNAL CONTROLS

What are internal controls?

Systematic measures such as reviews, checks and balances, methods, and procedures, implemented by an organisation to:

- Conduct its business in an orderly and efficient manner,
- Safeguard its assets and resources,
- Deter and detect errors, fraud, and theft,
- Ensure accuracy and completeness of its accounting data,
- Produce reliable and timely financial and management information, and
- Ensure adherence to its policies and plans

Examples

- 2 signatures required for all payments including online banking
- Principal/responsible budget holder to okay all invoices
- 2 staff involved in the “cash up” i.e., preparer and checker
- Check all salary payments – verify no “ghost” staff
- Check “banking staffing” position each fortnight
- Confirm monthly bank reconciliation and finance report (by board)

Key Questions :



- Does your school have a full suite of financial policies and procedures?
- Does your school or kura have key internal controls in place?

Notes

BUDGETING

THE FINANCE CYCLE

The board's role

The role of the board is to identify the school's education priorities to develop a budget that allocates resources to these priorities, and to monitor and report on this expenditure.

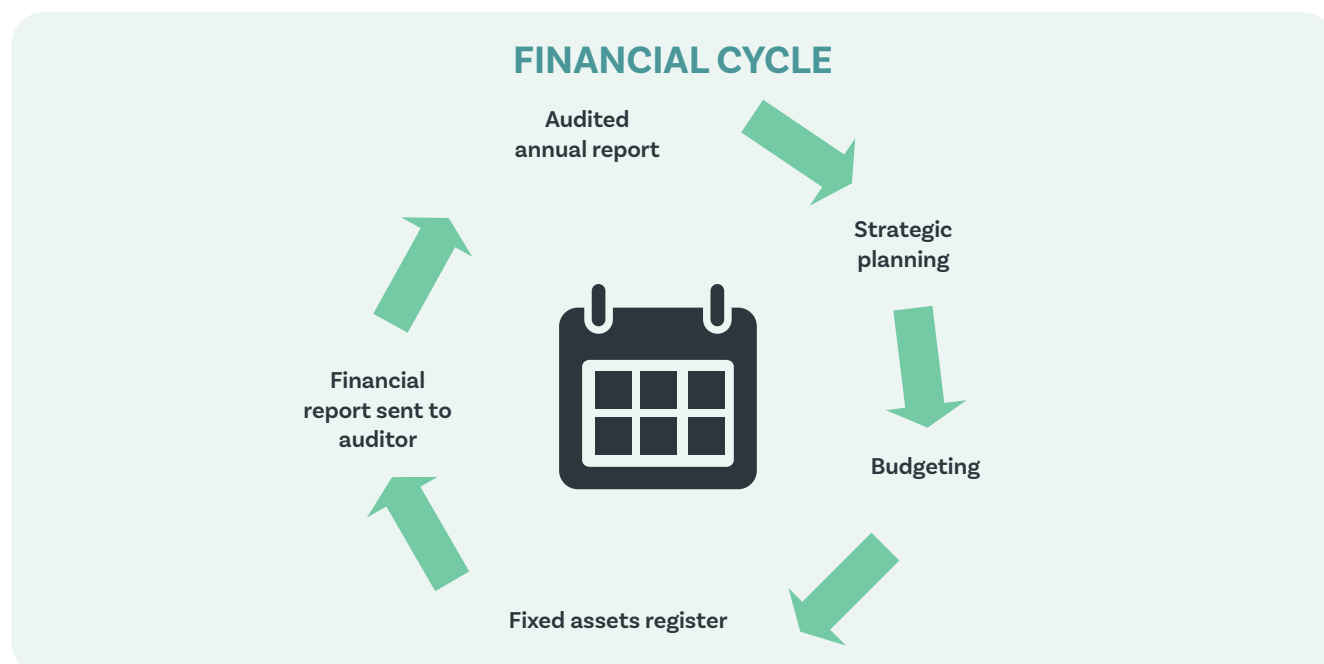
Allocation decisions must consider:

- Charter, including strategic and annual plans
- Asset management and property obligations

Approving and monitoring the budget are responsibilities of the board that cannot be delegated (except to a committee of the board).

Collectively, all members of a school board are accountable for the funding and other resources allocated to the board.

The finance cycle



Key considerations when budgeting

- Review the outcome; will income cover expenditure?
- Are there budgets for all categories, including separate budgets for local funds income and local funds expenses?
- Is there a capital (asset) budget?
- Review any key assumptions in January/February e.g., starting roll size – is an adjustment needed?
- Have cash implications been considered e.g., seasonality?
- Have lease payments, cyclical maintenance and depreciation been included?

BUDGETING

KEY TASKS AND DATES

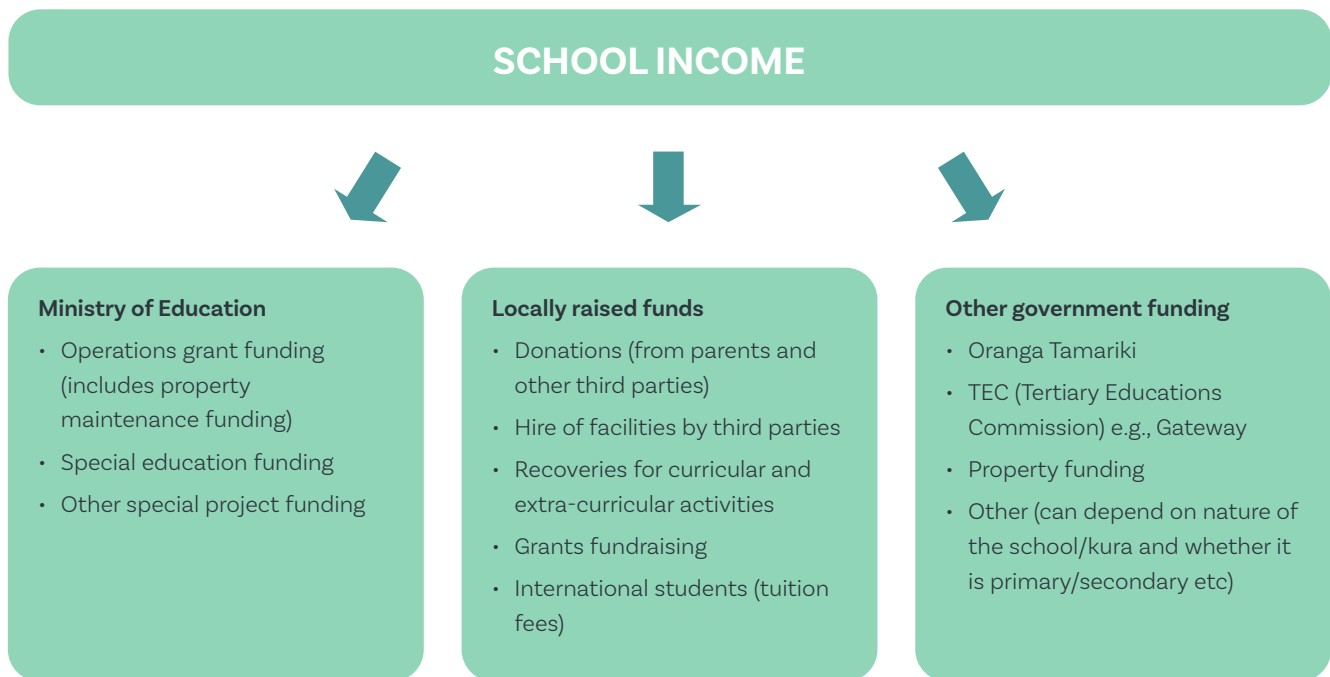
School financial year January to December	TIMELINE
ANNUAL BUDGET TASK	MONTH
Annual budget preparation/consultation	Oct/Nov
Identify constraints/assumptions	Oct/Nov
Prepare budget resources	Oct/Nov
Review budget assumptions	Nov/Dec
Preliminary approval by board	Nov/Dec
Finalisation and board sign-off	Feb/Mar
Mid-year budget review (with June year-to-date financial reports)	July
OTHER FINANCIAL TASKS	MONTH
Board approved draft annual financial statements submitted for audit	31 March
Annual review of 10 Year Property Plan (10YP)	April
Submission of annual report to Ministry of Education	31 May
Consideration and action on any matters raised by auditor	June
Annual review of insurances	August
Periodic review of finance policies	As required

BUDGETING

SOURCES OF SCHOOL INCOME

Income sources

Schools receive income from a variety of sources which tend to fall into one of the following categories.



Notes on income sources

- The Ministry of Education's Operations Grant is received quarterly and is the main source of operating income for schools.
- Income from local funds can include high levels of cash and is therefore high risk.
- Some government and grant income is "tagged" for specific purposes, this means it cannot be spent on anything else.
- MOE property capital works funding is not operating income, it is effectively "tagged" funding.

BUDGETS

PAYING STAFF

Boards are the employer

Did you know that boards are the employer of all staff in their school?

This includes the principal, teaching staff, office staff, teacher aides and caretakers to name a few!

All teachers are paid through the central government payroll Novopay System and most boards use this to pay their support staff wages as well.

Ministry paid staffing

For teaching staff, the Ministry of Education:

- Calculates the teacher staffing entitlement for schools e.g., x number of students equals x number of teachers.
- Pays the teaching staff directly (rather than through the school's bank account).
- Allows the school some flexibility of how and when teachers are employed through the Banked Staffing System.

Banked staffing example

A school has a large group of new entrants starting in Term 3.

They choose not to use their full staffing entitlement in Terms 1 and 2 so they can employ additional hours in Term 3 when the new entrants start.

Poorly managed banked staffing can lead to significant overuse, resulting in a school having to repay the MOE in cash from their operations grant funding the following year.

This can be a nasty surprise to the board if the over-expenditure was not planned or reported! Management should report on banked staffing usage at each board meeting.

Board paid staffing

From their operational grant funding, schools employ their support staff e.g,

- Caretakers and cleaners
- Teacher aides
- Administration officers
- Sports co-ordinators

In addition to support staff, the board may also choose to employ extra staff e.g., teachers or teacher aides using its own funds.

Board funded wages are your biggest outgoing and must be managed carefully.

High levels of board paid staffing can lead to financial difficulties.

MONITORING FINANCES

FINANCIAL REPORTING

The purpose of financial reporting

Financial reports let a board know when it can spend, when it needs to stop and take a second look and when it needs to stop spending. It also assists the board with:

- Compliance
- Evaluation
- Planning
- Acting

Monthly financial reports

For a board to effectively carry out its financial governance responsibilities, it needs to receive regular monthly updates about the school's finances. The board should review the following at each board meeting:

- Financial performance
- Financial position
- Budget variances
- Banked staff

Good financial reporting

Old information is worthless! Information should be presented according to the needs of the audience and limited to what is useful and relevant for the board's decision-making.

Common finance terms

Operating surplus or (deficit) is the result of total income earned less expenses incurred during a period, resulting in either a surplus (income is more than expenses) or a deficit (expenses are more than income).

Current assets are a school's assets at a point in time that are expected to be sold, used, or exhausted through normal business operations within one year. Examples include balances of bank accounts and amounts owing to the board (accounts receivable).

Current liabilities are a school's short-term financial obligations at a point in time that are due (payable) within one year. Examples include accounts payable, current portion of the cyclical maintenance provision and income in advance.

Working capital is calculated by deducting total current liabilities from total current assets. This is an important indicator of a school's financial health, if a school has a working capital deficit, it means a school may not be able to meet its liabilities as they fall due.

Non-current assets are assets that are not expected to be converted to cash within one year. For schools, the most common examples are fixed assets and bank investments with a term longer than one year.

Non-current liabilities are any money that is already committed for future years' expenditure e.g., cyclical maintenance.

MONITORING FINANCES

FINANCIAL HEALTH INDICATORS

Board questions to ask	Healthy responses
Is our operating income greater than our expenses?	Yes
Are our current assets greater than our current liabilities (i.e., are we working capital positive)?	Yes
Are our total assets greater than our total liabilities?	Yes
Are our student roll numbers stable, or on a positive trend?	Yes
Are we heavily reliant on local funds (including international fees)?	No
Do we have any major banked staffing overuse?	No
Are our cyclical maintenance obligations up to date?	Yes
Were there any serious risks identified in our audit management letter?	No

Key Questions :

- How does your school measure against these financial health indicators?

SAMPLE

INCOME & EXPENDITURE STATEMENT

	Current Period Actual	Current Period Budget	Year to Date Actual	Year to Date Budget	Annual Budget	% Budget Used	Annual Prediction
INCOME							
MOE Operations							
Donations							
International Students							
Interest							
Trading - net							
Activities - net							
	105,000	120,000	620,000	650,000	1,200,000	52	1,230,000
EXPENDITURE							
Administration							
Board							
Financial							
Communication							
Consumables							
General							
Wages							
Staff Expenses							
	30,000	25,000	180,000	160,000	300,000	60	320,000
Learning Resources							
Curriculum							
ICT							
Wages							
	59,000	44,000	352,481	290,000	530,000	67	650,000
Property							
Repairs and Maintenance							
Caretaking and Cleaning							
Grounds							
Energy							
Wages							
	31,667	26,667	190,000	179,000	320,000	60	340,000
Depreciation	8,333	8,333	50,000	50,000	100,000	50	100,000
Total Expenses	129,000	104,000	772,481	670,000	1,250,000	62	1,410,000
Operating Surplus/ (Deficit)	(24,000)	16,000	(152,481)	(20,000)	(50,000)		(180,000)

SAMPLE

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

		YTD Actual \$		Last Year \$
Current Assets				
Cash and Bank	235,000		355,689	
Short term deposits	450,000		504,103	
Accounts Receivable	15,000		16,000	
Inventories	7,515	507,515	7,515	883,307
less Current Liabilities				
Accounts Payable	120,000		80,000	
GST Payable	30,000		15,200	
Income in advance	105,984		99,541	
Second language cluster fund	25,000		30,000	
MOE Property Projects	350,365		450,000	
Cyclical Maintenance (full school paint)	126,000		15,899	
Finance Lease	5,985	763,334	4,568	695,208
Working Capital		(55,819)		188,099
add Non-Current Assets				
Fixed Assets	500,000		525,000	
Shares-Term Assets	2000		2000	
		502,000		527,000
less Non-Current Liabilities				
Finance Lease	1,500		2,000	
Cyclical Maintenance	4,000		130,000	
		5,500		132,000
Net Assets		440,681		583,099
Represented By:				
Opening Equity		583,099		593,066
Addition to Equity		10,000		-
Operating Surplus/(deficit)		(152,481)		(10,000)
Closing Public Equity		440,681		583,099

SAMPLE COMMENTARY REPORT (SMALL SCHOOL)

September 2016 FINANCIAL REPORT	
Attachment: Financial reports for the month and year to date ended September 2016	
Income	\$9k MOE income for September mainly ESOL and Teacher aide funding income. YTD on track apart from net trading income but this is not a significant income stream. Local funds ahead of budget. This is due to grants received for specific purchases such as chrome books.
Expenditure	Within budget overall despite funding deduction \$14.7k that was deducted from 1 Apr 16 ops funding instalment. Curriculum and relief teachers under budget. Programmed maintenance payment \$22k still to come and this is main reason for property expenses performing better than budget.
Operating results	YTD surplus \$107k before depreciation 28k and PMS 22k. Overall performance YTD satisfactory and ahead of budget.
Working capital	Surplus \$151k. Better than expected position based on original budget.
Other	Increase in teacher aide hours (costs) expected to be offset by additional government grants.
Banking staffing	On track to “break even”.
Property	
Repairs & maintenance including H & S	Drain issue - Investigations underway. MOE Property advised.
Other	N/A
Other Matters	
CAPEX	No significant purchases.
Cash flow	No pressures at present.
Risk areas	No significant issues at this time.
Next month's priorities	Budget preparation for 2017.

SAMPLE COMMENTARY REPORT (LARGE SCHOOL)

Attachment:

- Financial reports for the month and year to date ended 31 July 2016

Income and Expenditure Statement July 2016	
Income	
MOE funding	<p>Month: On track –MOE Operations Grant funding for Aug & Sep have been moved to Income in Advance. Funds transferred to a Serious Saver Account.</p> <p>International fees received in advance have been put on term deposit until beginning of December.</p> <p>YTD: On track – ops, STAR etc.</p>
Donations	<p>Month: Monthly reminders to go out in College newsletter – request for payment of School Donation. Expect to achieve budgeted student donation.</p> <p>YTD: As above</p>
Trading income	<p>Month: Trading income largely on track except for farm – timing difference for income.</p> <p>YTD: As above</p>
Hostel	<p>YTD: Note important to comment on significant other one off financial matters that may apply to your school or kura. Separate reporting should be available.</p> <p>Projected EOY: No concerns at this stage.</p>
Expenditure	
Administration	<p>Month: Largely on track – need to review coding in BOT initiatives and Laptops. Phone costs under budgeted. YTD: As above</p>
Learning resources	<p>Month: On track.</p> <p>YTD: As above</p>
Property	<p>Month: Cyclical maintenance included in monthly reports. Hostel portion of Insurance been coded out of Property.</p> <p>YTD: On track except for H&S and grounds expenses. Variance in grounds due to urgent tree pruning (unbudgeted).</p>
Hostel	<p>Hostel portion of Insurance been coded from Property.</p> <p>YTD income below budget but additional income from 3rd party letting will assist achieving budget.</p> <p>R & M expense still the major risk area.</p>
Other	<p>No concerns.</p>
Overall Operating Result July 2016	
<p>Operating surplus YTD \$10k (after depreciation accrual) vs Budget Surplus YTD \$15k</p> <p>No significant concerns – expect to meet annual budget surplus.</p>	

SAMPLE COMMENTARY REPORT (LARGE SCHOOL)

Statement of financial position 31 July 2016	
Working capital	\$200k positive / surplus. Tracking satisfactorily.
CAPEX	Heat pumps installed in Tech and Alt Ed. YTD Capex \$31k
Accounts receivable	Debtor tracking and follow up systems subject to ongoing review to maximise collection rates and minimise bad debt potential.
Accounts payable	Normal monthly creditor payments.
Banking staffing	Pay period, under entitlement: Projected EOY: To make the best use of Teacher Salary (TS) entitlement, all relievers from the next pay period will be coded to TS. As a result, we forecast an underuse of the relievers' budget by \$50k for the full year.
Other	Nil of note.
Cash flow	
YTD: On track	
Projected EOY: Update being worked on but not expected to be an issue for the College to meet its operating commitments.	
Property	
Significant issues including financial implications	Updated 10YPP received. Still in draft. Working through implications of the new plan. Will be submitted to Board next month.
Projects	Current status: Block A guttering replacement has commenced and roof repairs starts T3 holidays.
Repairs and maintenance including cyclical maintenance	R & M being kept to a minimum. Cyclical maintenance dependant on Board approval of new 10YPP.
Health and safety	See meeting pack.
Hostel	See separate Hostel Manager's report in Board pack.
Plans for coming month	
10YPP	Will be submitted to Property Sub-committee and then to Board for approval.

ANNUAL FINANCIAL STATEMENTS

KEY DATES

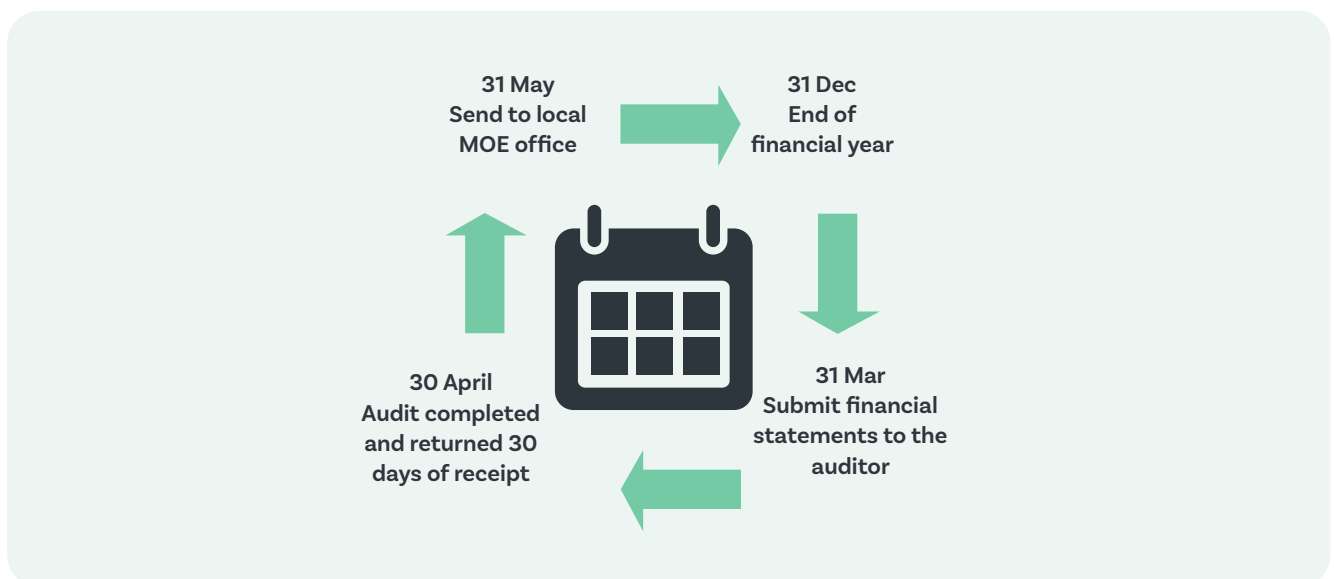
Legislation requirements

The Education and Training Act 2020 requires every school/kura to send their annual report to the MOE by 31 May each year.

The annual report contains:

- Financial statements in Kiwi Park school model report format
- Statement of responsibility (signed by the presiding member and principal)
- Budget figures for statements of financial position and financial performance
- Analysis of variance
- Auditor's report

Key dates



Note: If your school uses a financial service provider (the board's agent) it remains the board's responsibility to meet these deadlines.

ANNUAL FINANCIAL STATEMENTS PREPARATION

It is the board's choice

When deciding who should prepare the annual financial statements, there are several things a board should consider.

In-house accounting considerations:

- Independence
- Hands on, timeliness (school holidays)
- Finance staff skill sets
- Risks
- Blended model

External provider considerations

- General ledger maintenance
- Monthly reporting
- Budget assistance
- Preparation of GST returns
- Maintenance of asset registers
- Staff back-up
- Annual reporting



What did you learn from the workshop?

What did you find surprising?

What now? Write an action plan outlining what will you do, ask or look for as a result of this workshop. Remember to use SMART goals.

- S** - Specific
- M** - Measurable
- A** - Achievable
- R** - Relevant
- T** - Time-bound

MY NOTES

MY NOTES

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SUPPORT AND RESOURCES

New Zealand School Trustees Association

Te Whakaroputanga Kaitiaki Kura o Aotearoa

www.nzsta.org.nz

0800 782 435

NZSTA Advisory and Support Centre, Governance

govadvice@nzsta.org.nz

NZSTA Advisory and Support Centre, Employment

eradvice@nzsta.org.nz

NZSTA Professional Development

pdadvice@nzsta.org.nz

NZSTA Governance Framework

www.nzsta.org.nz/governance-framework-2018

Trustee election website

www.trustee-election.co.nz

Ministry of Education

Te Tāhuhu o te Mātauranga

www.education.govt.nz

<https://www.education.govt.nz/school/funding-and-financials/school-finances/>

<https://www.education.govt.nz/assets/Documents/School/Running-a-school/Financial-Information-for-Schools-Handbook/Financial-Information-for-Schools-Handbook-2019.pdf>

<https://www.education.govt.nz/school/funding-and-financials/resourcing/school-staffing/>

<https://www.education.govt.nz/school/funding-and-financials/resourcing/school-staffing/banking-staffing/>

https://www.novopay.govt.nz/Site/Tools_to_help_you/default.aspx

<https://www.education.govt.nz/school/funding-and-financials/resourcing/operational-funding/>

<https://www.education.govt.nz/school/property-and-transport/roles/>

Te Kete Ipurangi (TKI)

www.tki.org.nz

Education Review Office

Te Tara Arotake Matāuranga

www.ero.govt.nz

Education and Training Act 2020

<https://www.legislation.govt.nz/act/public/2020/0038/latest/LMS170676.html>



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