CONCEPTS OF BUDGETING

(COLLECTIVE KNOWLEDGE)

MAKE A DIFFERENCE

TOPICS

- Annual Budgets
- Aids to Budgeting
- Monitor the Schools Spending with a Monthly Budget
- Increase Your Revenue – Reduce Your Expense
- When is it Time to Put the Brakes On
- Real Life Budget Theory
- Who to Contact at the MOE

ANNUAL BUDGET

Strategic Plan

Itemised summary of likely income and expenses

Determines if the school can spend without too much concern?

Spreadsheet - easily understood

Ministry of Education collects student numbers

Operations Grant
> Bulk Grant (BG)

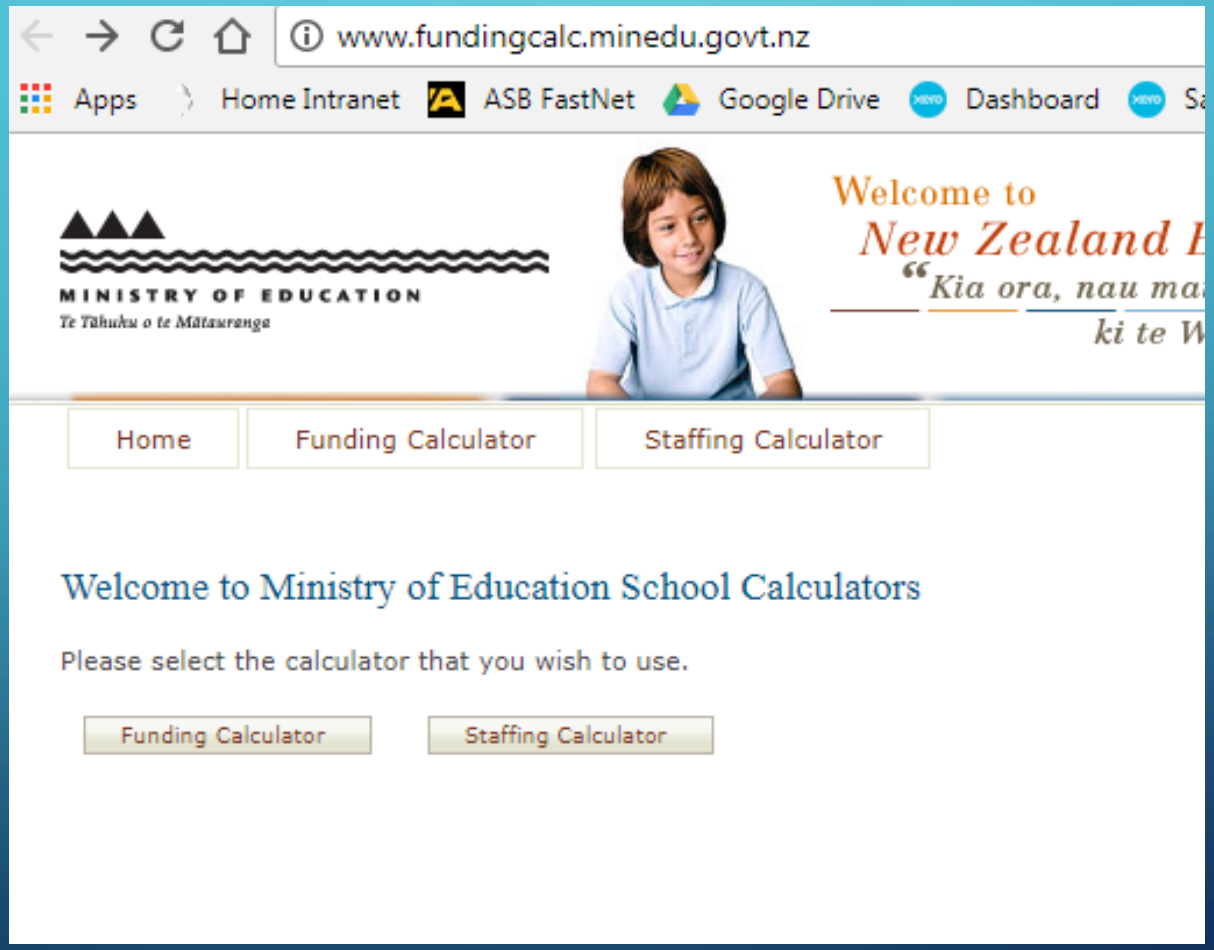
Guaranteed Minimum Formula Staffing (GMFS)
> FTTE's

Includes Assets Professional development ICT direction and requirements

Adopt Draft budget in November/December Final in February / March

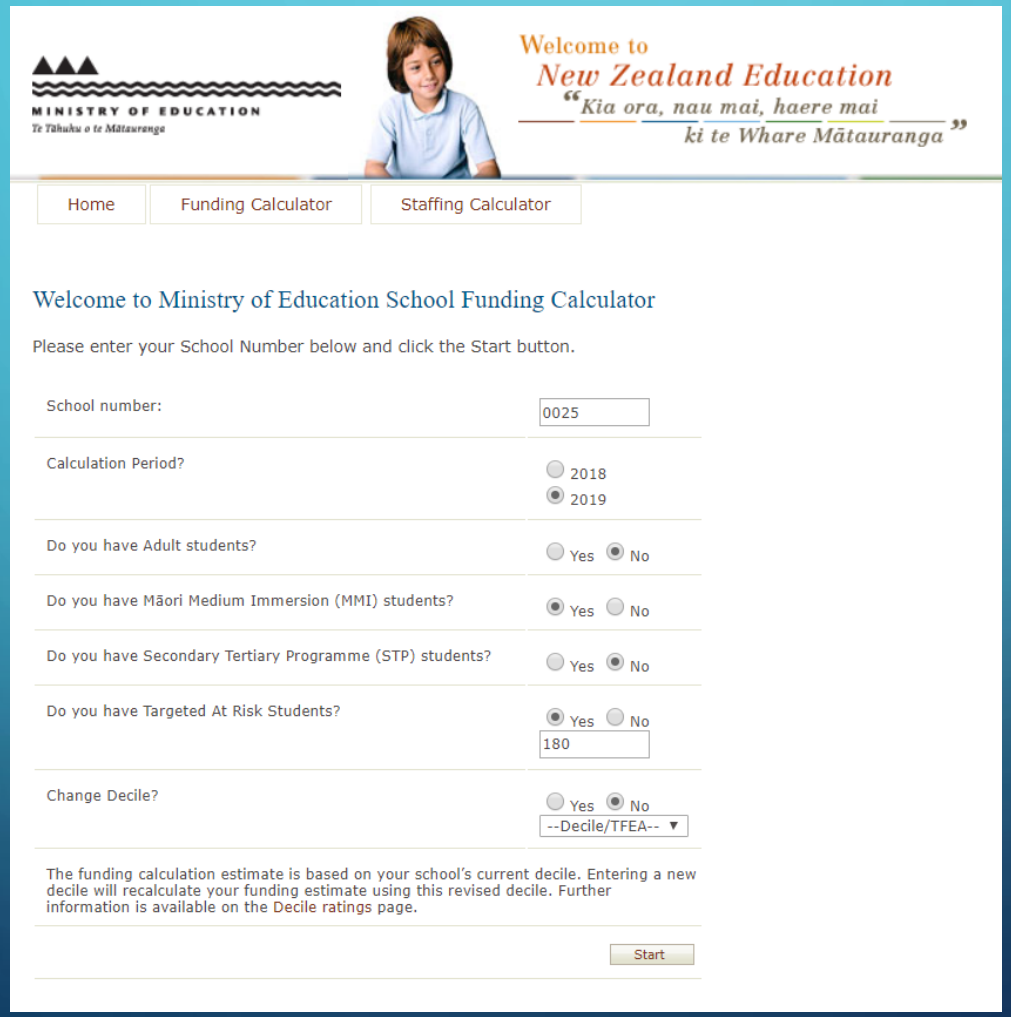
AIDS TO BUDGETING

http://www.fundingcalc.minedu.govt.nz/



Ministry Of Education School Funding Calculator

http://www.fundingcalc.minedu.govt.nz/QuarterlyFunding/



The following table shows what student year levels contribute to total funding by quarter.

Roll	Mar	June	July	Sep
Years 1-8	-	-	Quarters 1-4	-
Years 9-15	Quarters 1-2	Quarter3	-	Quarters 4

March	Quarters 1 & 2	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12	Y13	Y14	Y15
	Regular Students									0	0	0	0	0	0	0
	MMI Level 1									0	0	0	0	0	0	0
	MMI Level 2									0	0	0	0	0	0	0
	MMI Level 3									0	0	0	0	0	0	0
	MMI Level 4									0	0	0	0	0	0	0

June	Quarter 3	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12	Y13	Y14	Y15
	Regular Students									0	0	0	0	0	0	0
	MMI Level 1									0	0	0	0	0	0	0
	MMI Level 2									0	0	0	0	0	0	0
	MMI Level 3									0	0	0	0	0	0	0
	MMI Level 4									0	0	0	0	0	0	0

July	Annual	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12	Y13	Y14	Y15
	Regular Students	0	0	0	0	0	0	0	0							
	MMI Level 1	0	0	0	0	0	0	0	0							
	MMI Level 2	0	0	0	0	0	0	0	0							
	MMI Level 3	0	0	0	0	0	0	0	0							
	MMI Level 4	0	0	0	0	0	0	0	0							

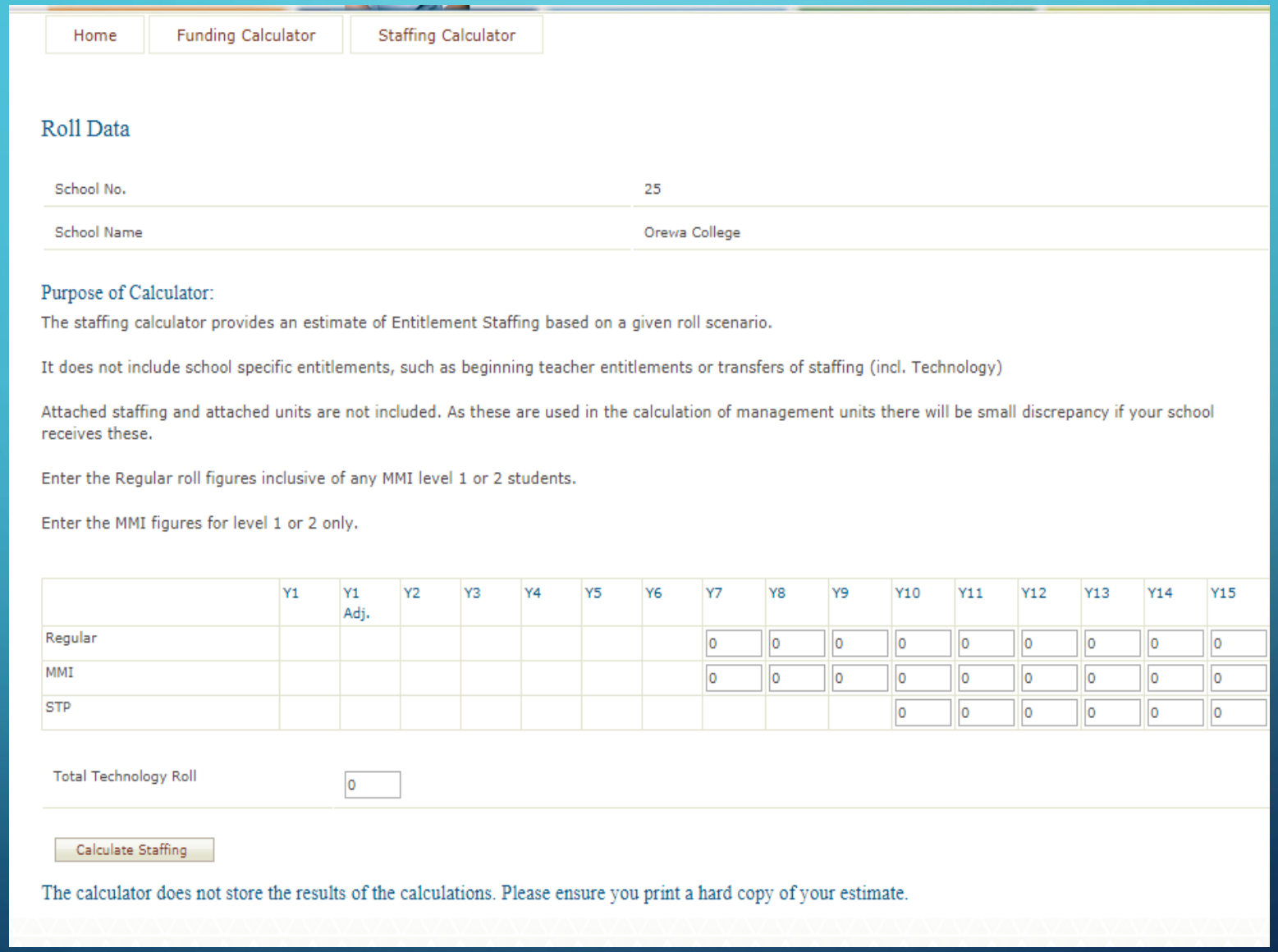
September	Quarter 4	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12	Y13	Y14	Y15
	Regular Students									0	0	0	0	0	0	0
	MMI Level 1									0	0	0	0	0	0	0
	MMI Level 2									0	0	0	0	0	0	0
	MMI Level 3									0	0	0	0	0	0	0
	MMI Level 4									0	0	0	0	0	0	0

Calculate Funding

The calculator does not store the results of the funding calculation. Please ensure you print a hard copy of your estimate.

Ministry Of Education School Staffing Calculator

http://www.fundingcalc.minedu.govt.nz/Staffing/Default.aspx


Home
Funding Calculator
Staffing Calculator
Roll Data
School No.
25
School Name
Orewa College
Purpose of Calculator:
The staffing calculator provides an estimate of Entitlement Staffing based on a given roll scenario.
It does not include school specific entitlements, such as beginning teacher entitlements or transfers of staffing (incl. Technology)
Attached staffing and attached units are not included. As these are used in the calculation of management units there will be small discrepancy if your school receives these.
Enter the Regular roll figures inclusive of any MMI level 1 or 2 students.
Enter the MMI figures for level 1 or 2 only.
Y1
Y1 Adj.
Y2
Y3
Y4
Y5
Y6
Y7
Y8
Y9
Y10
Y11
Y12
Y13
Y14
Y15
Regular
MMI
STP
Total Technology Roll
Calculate Staffing
The calculator does not store the results of the calculations. Please ensure you print a hard copy of your estimate.

Staffing For Roll Growth

Guarantee Teachers Number Paid By Teachers' Salaries (TS)

MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Staffing roll change request form

School information			
School name		School no.	
Application date		Date roll increased	
Contact Email			

Increased staffing/increased Māori immersion

Note: students must be entered below by MOE funding year level, rather than academic year level

Year level	Total students (excl. ESL) *Include MMI students in total*	Māori language Level 1	 Level 2
1			
2			
3			
4			
5			

The MOE will not consider increases after 2 December each year

Beginner / Secondary / Overseas Teacher Allowances

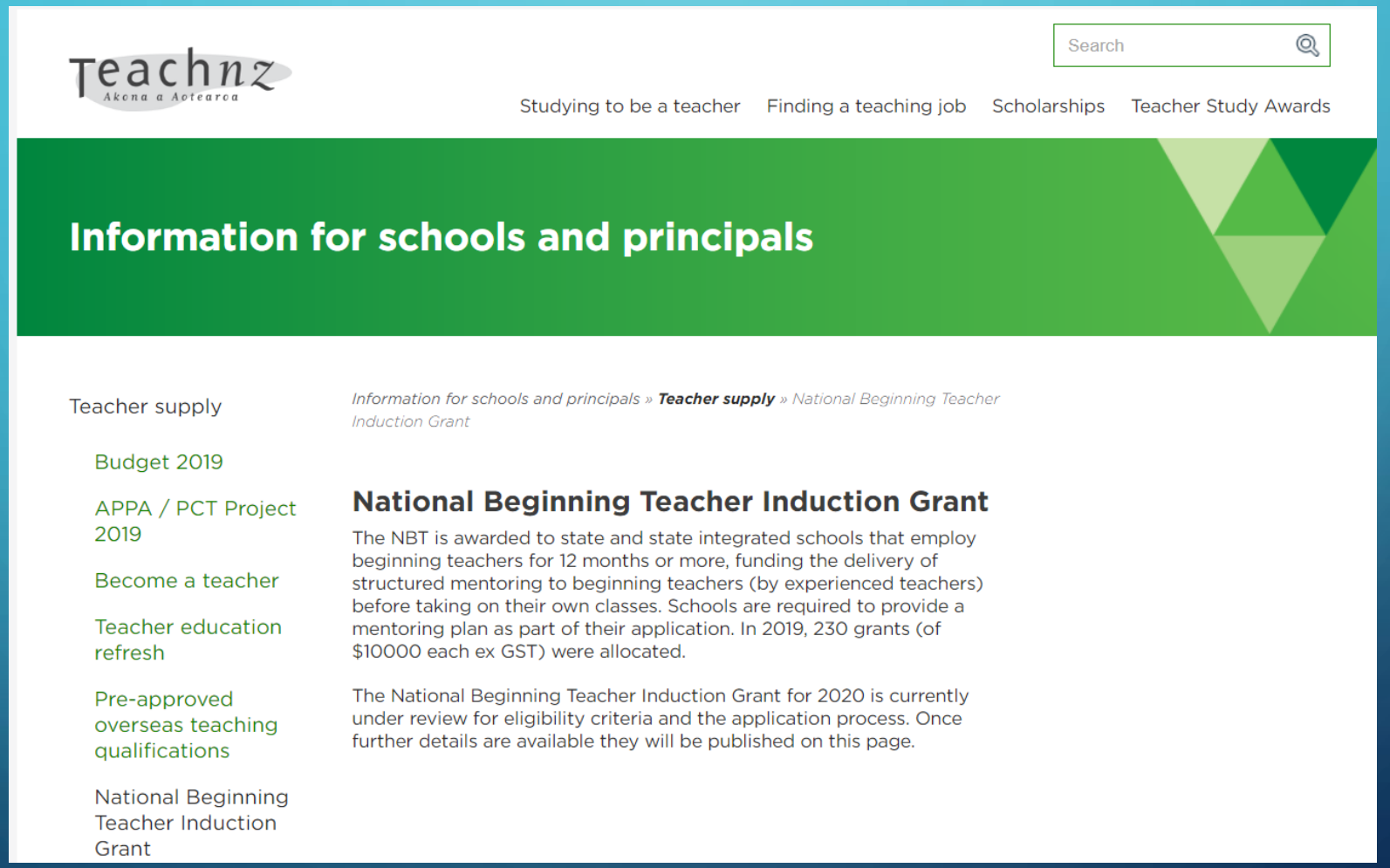
BEGINNER TEACHER
(FIRST YEAR)

Teacher with teaching experience of less than 12 months, for part- and full-time teachers, 0.5 to 1.0 FTTE

BEGINNER TEACHER
(SECOND YEAR)

Teacher with teaching experience of between 12 and 24 months – this allowance is only available for full-time teachers, 1.0 FTTE.

Beginner Teacher Allowances



Teachnz
Akona a Aotearoa

Search

Studying to be a teacher | Finding a teaching job | Scholarships | Teacher Study Awards

Information for schools and principals

Teacher supply

- Budget 2019
- APPA / PCT Project 2019
- Become a teacher
- Teacher education refresh
- Pre-approved overseas teaching qualifications
- National Beginning Teacher Induction Grant

*Information for schools and principals » **Teacher supply** » National Beginning Teacher Induction Grant*

National Beginning Teacher Induction Grant

The NBT is awarded to state and state integrated schools that employ beginning teachers for 12 months or more, funding the delivery of structured mentoring to beginning teachers (by experienced teachers) before taking on their own classes. Schools are required to provide a mentoring plan as part of their application. In 2019, 230 grants (of $10000 each ex GST) were allocated.

The National Beginning Teacher Induction Grant for 2020 is currently under review for eligibility criteria and the application process. Once further details are available they will be published on this page.

Collecting Your Budget Information

Assumptions e.g. roll, board funded teachers

ASSUMPTIONS DRAFT BUDGET

Funding

Student number for operating grant funding
July Roll numbers used for annual funding entitlement Yr 7 and 8 students
Qtly roll numbes used for funding all other students

	1Mar	1Jun	1Jul	1Sept
Yr 7 (July roll number)	247	247	247	247
Yr 8 (July roll number)	256	256	256	256
Yr 7-8	503	503	503	503
Yr 9 (Qtly roll number)	286	286	286	286
Yr 10 (Qtly roll number)	289	289	289	289
Y9-10	575	575	575	575
Yr 11 (Qtly roll number)	287	287	287	287
Yr 12 (Qtly roll number)	284	279	274	250
Yr 13-15 (Qtly roll number)	224	224	219	203
Y11-15	795	790	780	740
Total Roll	1,873	1,868	1,858	1,818

Staffing

Roll calculation Full time Teaching Equivalent (FTTE) - Based on 1 March Roll

	Ops Grant: Roll per Above	GMFS: Per GMSF Advice	Staffing: FTTE Used
Yr 7	247	220	247
Yr 8	256	270	256
Yr 9	286	293	286
Yr10	289	278	289
Yr 11	287	299	287
Yr 12	284	291	284
Yr 13	224	212	224
	1,873	1,863	1,873
Gives rise to staffing of	83.25	82.83	

Other Elements

Maori Language Programme (Level 4)	52	(Per GMFS)
No. Overseas students	65	Actuals
Average OSS Fee (Incl GST)	$ 13,000	Actuals
High Needs Students	9	Actuals
Very High Needs Students	0	Actuals
Extentions	0	Actuals
Sensory High	4	Actuals
External Technology Students - ~~Waiteki / Stella Mari~~	0	(Per GMFS)

Student Recoveries (Per Student)

	Incl GST	Excl GST	
ID Cards	$ 8.00	$ 6.96	(recorded in Student Deve
Computer/Resource Material	$ 30.00	$ 26.09	(recorded in ICT)
Donation	$ 200.00	$ 200.00	
Year Book	$ 20.00	$ 17.39	
% recovery on recoveries (excl donation)		95%	
% recovery on Donation		40%	
Year Book Sales	Number	1,100	

Interest calculation

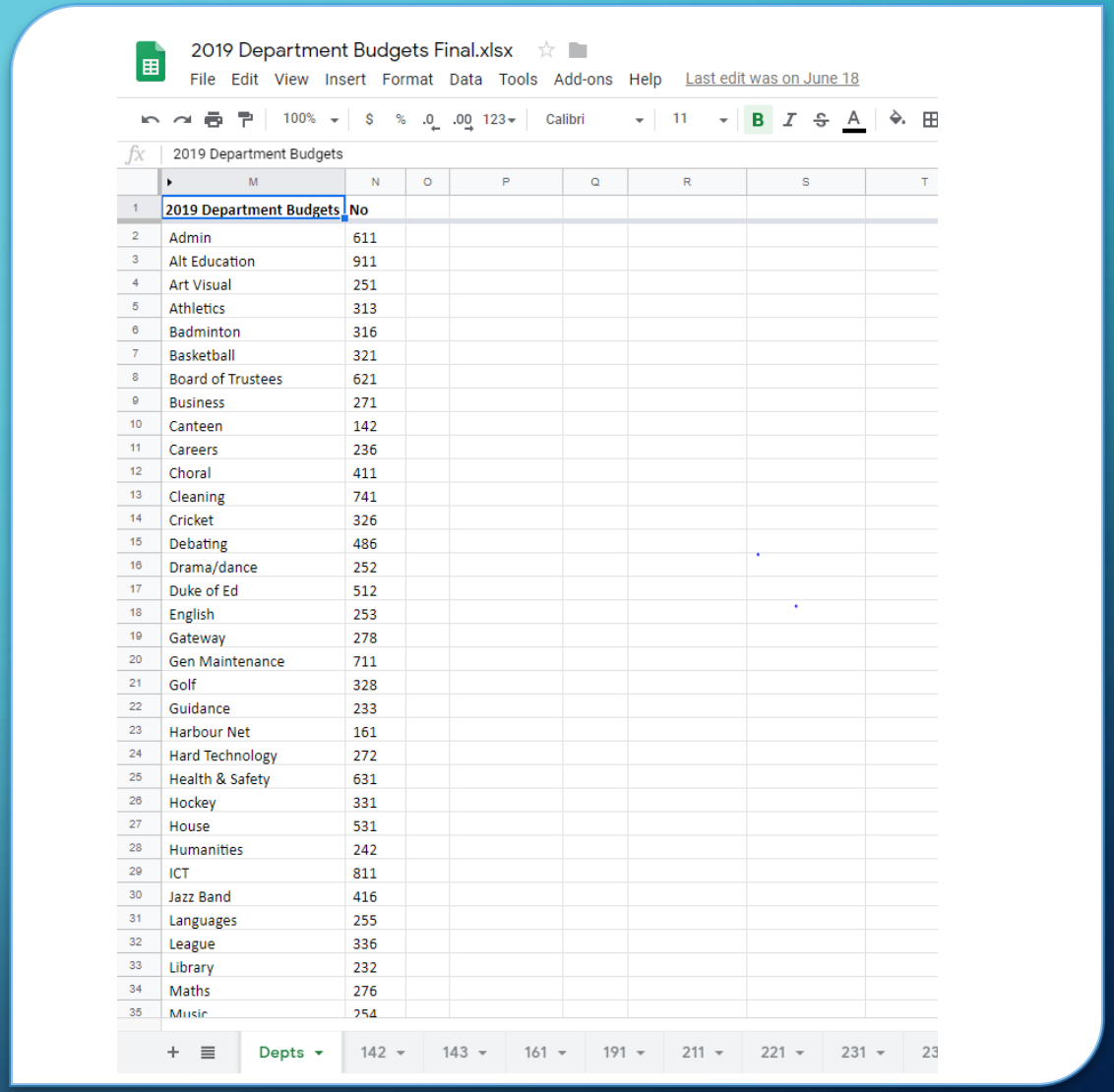
Opening Funds

	Int Rate	Principal	Interest
January	2.60%	2,400,000	5,200
February	2.60%	2,400,000	5,200
March	2.60%	2,400,000	5,200
April	2.60%	2,400,000	5,200
May	2.60%	2,400,000	5,200
June	2.60%	2,400,000	5,200
July	2.60%	2,400,000	5,200
August	2.60%	2,400,000	5,200
September	2.60%	2,400,000	5,200
October	2.60%	2,400,000	5,200
November	2.60%	2,400,000	5,200
December	2.60%	2,400,000	5,200
	Mgnt Adjustment		10,000
			$ 72,400

Cyclical Maintenance	50,000
Depreciation	350,000

COLLECTING YOUR BUDGET INFORMATION

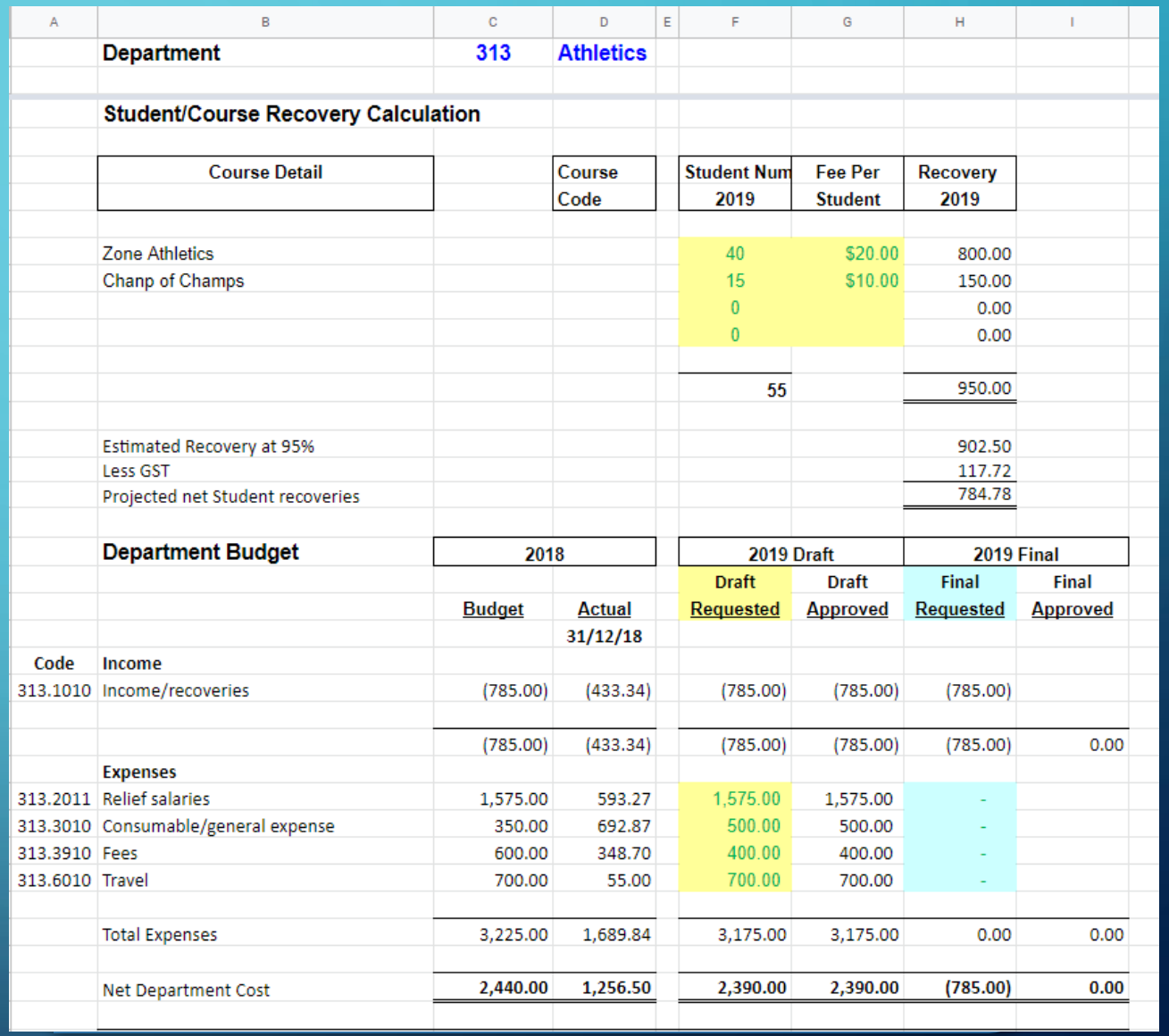
TOOLS TO COLLECT BUDGET DATA EASIER



	M	N	O	P	Q	R	S	T
1	2019 Department Budgets	No						
2	Admin	611						
3	Alt Education	911						
4	Art Visual	251						
5	Athletics	313						
6	Badminton	316						
7	Basketball	321						
8	Board of Trustees	621						
9	Business	271						
10	Canteen	142						
11	Careers	236						
12	Choral	411						
13	Cleaning	741						
14	Cricket	326						
15	Debating	486						
16	Drama/dance	252						
17	Duke of Ed	512						
18	English	253						
19	Gateway	278						
20	Gen Maintenance	711						
21	Golf	328						
22	Guidance	233						
23	Harbour Net	161						
24	Hard Technology	272						
25	Health & Safety	631						
26	Hockey	331						
27	House	531						
28	Humanities	242						
29	ICT	811						
30	Jazz Band	416						
31	Languages	255						
32	League	336						
33	Library	232						
34	Maths	276						
35	Music	254						

COLLECTING YOUR BUDGET INFORMATION

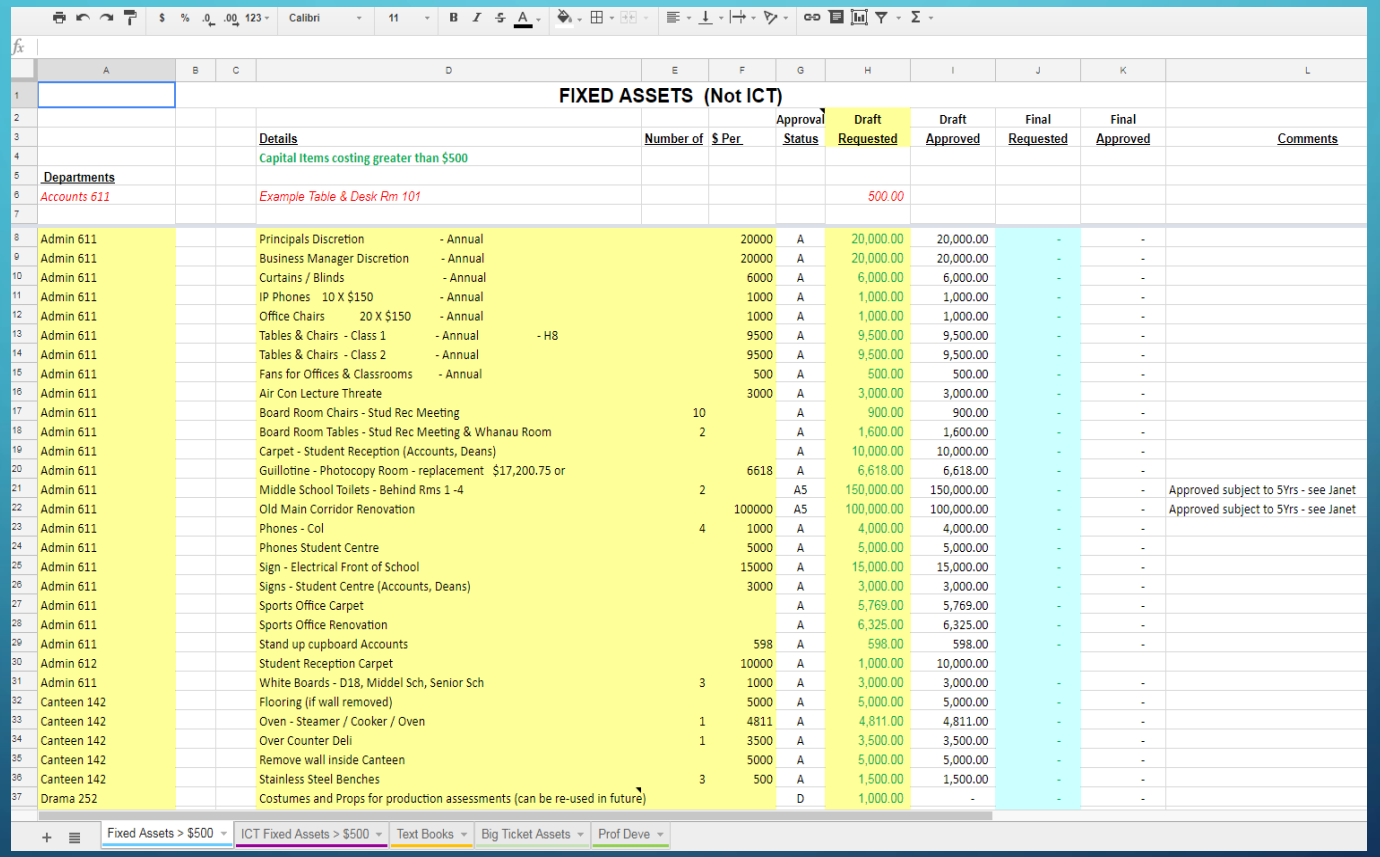
TOOLS TO COLLECT BUDGET DATA EASIER



	Department	**313**	**Athletics**				
	Student/Course Recovery Calculation						
	Course Detail		**Course Code**	**Student Num 2019**	**Fee Per Student**	**Recovery 2019**	
	Zone Athletics			40	$20.00	800.00	
	Chanp of Champs			15	$10.00	150.00	
				0		0.00	
				0		0.00	
				55		950.00	
	Estimated Recovery at 95%					902.50	
	Less GST					117.72	
	Projected net Student recoveries					784.78	
	Department Budget	**2018**		**2019 Draft**		**2019 Final**	
		Budget	**Actual 31/12/18**	**Draft Requested**	**Draft Approved**	**Final Requested**	**Final Approved**
Code	**Income**						
313.1010	Income/recoveries	(785.00)	(433.34)	(785.00)	(785.00)	(785.00)	
		(785.00)	(433.34)	(785.00)	(785.00)	(785.00)	0.00
	Expenses						
313.2011	Relief salaries	1,575.00	593.27	1,575.00	1,575.00	-	
313.3010	Consumable/general expense	350.00	692.87	500.00	500.00	-	
313.3910	Fees	600.00	348.70	400.00	400.00	-	
313.6010	Travel	700.00	55.00	700.00	700.00	-	
	Total Expenses	3,225.00	1,689.84	3,175.00	3,175.00	0.00	0.00
	Net Department Cost	**2,440.00**	**1,256.50**	**2,390.00**	**2,390.00**	**(785.00)**	**0.00**

Collecting Your Budget Information

Tools to collect budget data easier



FIXED ASSETS (Not ICT)

	Details	Number of	$ Per	Approval Status	Draft Requested	Draft Approved	Final Requested	Final Approved	Comments
	Capital Items costing greater than $500								
Departments									
Accounts 611	Example Table & Desk Rm 101				500.00				
Admin 611	Principals Discretion - Annual		20000	A	20,000.00	20,000.00	-	-	
Admin 611	Business Manager Discretion - Annual		20000	A	20,000.00	20,000.00	-	-	
Admin 611	Curtains / Blinds - Annual		6000	A	6,000.00	6,000.00	-	-	
Admin 611	IP Phones 10 X $150 - Annual		1000	A	1,000.00	1,000.00	-	-	
Admin 611	Office Chairs 20 X $150 - Annual		1000	A	1,000.00	1,000.00	-	-	
Admin 611	Tables & Chairs - Class 1 - Annual - H8		9500	A	9,500.00	9,500.00	-	-	
Admin 611	Tables & Chairs - Class 2 - Annual		9500	A	9,500.00	9,500.00	-	-	
Admin 611	Fans for Offices & Classrooms - Annual		500	A	500.00	500.00	-	-	
Admin 611	Air Con Lecture Threate		3000	A	3,000.00	3,000.00	-	-	
Admin 611	Board Room Chairs - Stud Rec Meeting	10		A	900.00	900.00	-	-	
Admin 611	Board Room Tables - Stud Rec Meeting & Whanau Room	2		A	1,600.00	1,600.00	-	-	
Admin 611	Carpet - Student Reception (Accounts, Deans)			A	10,000.00	10,000.00	-	-	
Admin 611	Guillotine - Photocopy Room - replacement $17,200.75 or		6618	A	6,618.00	6,618.00	-	-	
Admin 611	Middle School Toilets - Behind Rms 1 -4	2		A5	150,000.00	150,000.00	-	-	Approved subject to 5Yrs - see Janet
Admin 611	Old Main Corridor Renovation		100000	A5	100,000.00	100,000.00	-	-	Approved subject to 5Yrs - see Janet
Admin 611	Phones - Col	4	1000	A	4,000.00	4,000.00	-	-	
Admin 611	Phones Student Centre		5000	A	5,000.00	5,000.00	-	-	
Admin 611	Sign - Electrical Front of School		15000	A	15,000.00	15,000.00	-	-	
Admin 611	Signs - Student Centre (Accounts, Deans)		3000	A	3,000.00	3,000.00	-	-	
Admin 611	Sports Office Carpet			A	5,769.00	5,769.00	-	-	
Admin 611	Sports Office Renovation			A	6,325.00	6,325.00	-	-	
Admin 611	Stand up cupboard Accounts		598	A	598.00	598.00	-	-	
Admin 612	Student Reception Carpet		10000	A	1,000.00	10,000.00			
Admin 611	White Boards - D18, Middel Sch, Senior Sch	3	1000	A	3,000.00	3,000.00	-	-	
Canteen 142	Flooring (if wall removed)		5000	A	5,000.00	5,000.00	-	-	
Canteen 142	Oven - Steamer / Cooker / Oven	1	4811	A	4,811.00	4,811.00	-	-	
Canteen 142	Over Counter Deli	1	3500	A	3,500.00	3,500.00	-	-	
Canteen 142	Remove wall inside Canteen		5000	A	5,000.00	5,000.00	-	-	
Canteen 142	Stainless Steel Benches	3	500	A	1,500.00	1,500.00	-	-	
Drama 252	Costumes and Props for production assessments (can be re-used in future)			D	1,000.00	-	-	-	

Fixed Assets > $500 | ICT Fixed Assets > $500 | Text Books | Big Ticket Assets | Prof Deve

Set A Balance Sheet Budget (Statement Of Financial Position)

The Education Act 1989 requires that budgets are shown Statement of Financial Position (Balance Sheet).

- recommended to use the previous year's audited figures as opening balances
- update it by working out the bank, debtors and creditors using the income and expenses budget

KIWI PARK SCHOOL - BUDGETED BALANCE SHEET

		operating		MoE		Cyclical Maint		Bank	Capital	
	31.12.14	income	expense	capital co		current	term	transfer	Budget	31.12.15
Public Equity	2,171,913	9,081,644	-9,275,348							1,978,209
MoE capital Contibutions									64,028	64,028
Total Equity	2,171,913									2,042,237
Current Assets										
Bank & Cash	609,975					-50,000		-193,704	142,100	508,371
Investments	1,062,116									1,062,116
Accounts Receivable	90,072									90,072
Prepayments	11,787									11,787
Stock on Hand	13,708									13,708
GST	13,342									13,342
Other Current Assets	414,578								-25,000	389,578
Total Current Assets	2,215,578									2,088,974
Current Liabilities										
Accounts Payable	-75,099									-75,099
Income in Advance	-24,830									-24,830
Grants in Advance	-139,904								64,028	-75,876
MoE Funds	-2,752									-2,752
Provision for Cyclical maint	-60,474								50,000	-10,474
Finance Lease	-26,148								5,000	-21,148
Other Current Liabilities	-701,546								25,000	-676,546
Total Current Liabilities	-1,030,753									-886,725
WORKING CAPITAL	**1,184,825**									**1,202,249**
Non Current Assets										
Fixed Assets costs	2,664,565								107,300	2,771,865
Accum Depn	-1,322,819								-275,000	-1,597,819
Trusts	1,502									1,502
Total Non Current Assets	1,343,248									1,175,548
Non Current Liabilities										
Prov Cyclical Maint	-335,561									-335,561
Lease Liability	-20,598								20,598	0
Total Non Current Liabilities	-356,159									-335,561
Proof Line	2,171,914	0	0	0	0	-50,000	0	-193,704	114,026	2,042,236

(COLLECTIVE KNOWLEDGE)

What are some ways that you collect budget data and what are some tools / softwares that you use when putting your budgets together ?

MONITOR THE SCHOOLS SPENDING WITH A MONTHLY BUDGET

Monthly budgets can help navigate the EoY expected outcomes

Profit & Loss
Orewa College
For the month ended 31 May 2019

May 2018 YTD				May 2019	31 May 2019 YTD			31 Dec 2019			Notes on YTD
YTD Actual Prior Year	YTD Budget Prior Year	Var %	Description	Actual	YTD Actual	YTD Budget	Var %	Forecast	Ann Budget	Var %	
			Income								
			Government Grants								
$1,461,524	$1,446,302	1%	MOE Operational Grant & Other Grant	$450	$1,479,409	$1,459,952	1%	$2,906,280	$2,886,823	1%	Student Related
$227,585	$126,878	79%	Fundraising	$8,383	$114,785	$126,840	-10%	$181,985	$194,040	-6%	School Donations
$13,699	-$1,683	914%	Canteen Surplus/(Deficit)	$7,781	$9,557	$18,340	-48%	$16,361	$25,144	-35%	
$7,217	$11,824	-39%	Trading Surplus/(Deficit)	$1,722	$4,274	$10,699	-60%	$19,675	$26,100	-25%	Mini van costs up
$23,916	$14,295	67%	OAEC Surplus/(Deficit)	-$290	$50,487	$12,465	305%	$31,487	$19,283	63%	Hireage income up
$17,106	$17,176	0%	Interest Earned/(Paid)	$2,112	$11,600	$16,503	-30%	$61,394	$56,514	9%	Consistantly low interest rates will affect our income
$136,768	$116,716	17%	Overseas Students Net Surplus/(Deficit)	$77,359	$119,970	$133,048	-10%	$398,741	$431,819	-8%	Timing related
$15,833	$19,000	-17%	Alt Ed Income	$3,167	$15,833	$15,831	0%	$38,000	$38,000	0%	
$7,078	$8,859	-20%	Misc Income	$813	$7,413	$7,088	5%	$16,325	$16,000	2%	
$1,910,725	**$1,759,367**	**9%**	**Total Government Grants**	**$101,496**	**$1,813,329**	**$1,800,766**	**1%**	**$3,670,249**	**$3,693,723**	**-1%**	
$1,910,725	**$1,759,367**	**9%**	**Gross Profit**	**$101,496**	**$1,813,329**	**$1,800,766**	**1%**	**$3,670,249**	**$3,693,723**	**-1%**	
			Less Operating Expenses								
			Teaching								
$3,534,893	$3,652,810	-3%	Funded Teachers' Pay	$724,145	$3,619,512	$3,579,991	1%	$9,456,491	$9,416,970	0%	Balances between below Unfunded Teachers
-$3,708,713	-$3,793,540	2%	Less MOE Teacher Grant	-$749,222	-$3,759,767	-$3,774,870	0%	-$9,893,142	-$9,908,245	0%	
$346,619	$103,553	235%	Unfunded Teachers' Pay	$77,449	$373,800	$330,747	13%	$932,278	$929,225	0%	Balances between above Funded Teachers
$175,642	$170,721	3%	Teaching Support Staff, PD and other Teach Ex	$39,957	$167,580	$185,506	-10%	$469,246	$487,172	-4%	
$348,441	**$133,544**	**161%**	**Total Teaching**	**$92,327**	**$401,125**	**$321,374**	**25%**	**$964,873**	**$925,122**	**4%**	
			Curriculum Faculty's								
- 23,808	- 2,813	-746%	Humanities	2,346	- 16,398	- 13,981	-17%	4,433	6,850	-35%	
- 19,542	- 12,863	-52%	Physical Education	- 4,781	- 33,524	- 32,882	-2%	12,892	13,534	-5%	
13,412	10,202	31%	Science	2,370	15,922	16,468	-3%	28,844	29,390	-2%	
-$29,938	-$5,474	-447%	Science Faculty's	-$66	-$33,999	-$30,395	-12%	$46,170	$49,774	-7%	
- 736	13,480	-105%	Art Visual	- 1,220	- 12,325	5,233	-336%	942	5,500	-83%	
3,506	1,269	176%	Drama	- 261	- 3,007	3,648	-182%	45	6,700	-99%	
3,432	7,535	-54%	English	570	- 265	5,145	-105%	2,795	8,205	-66%	
2,258	3,311	-32%	Language	1,461	- 2,040	877	-333%	7,483	10,400	-28%	

MONITOR THE SCHOOLS SPENDING WITH A MONTHLY BUDGET

Monthly budgets can help navigate the EoY expected outcomes

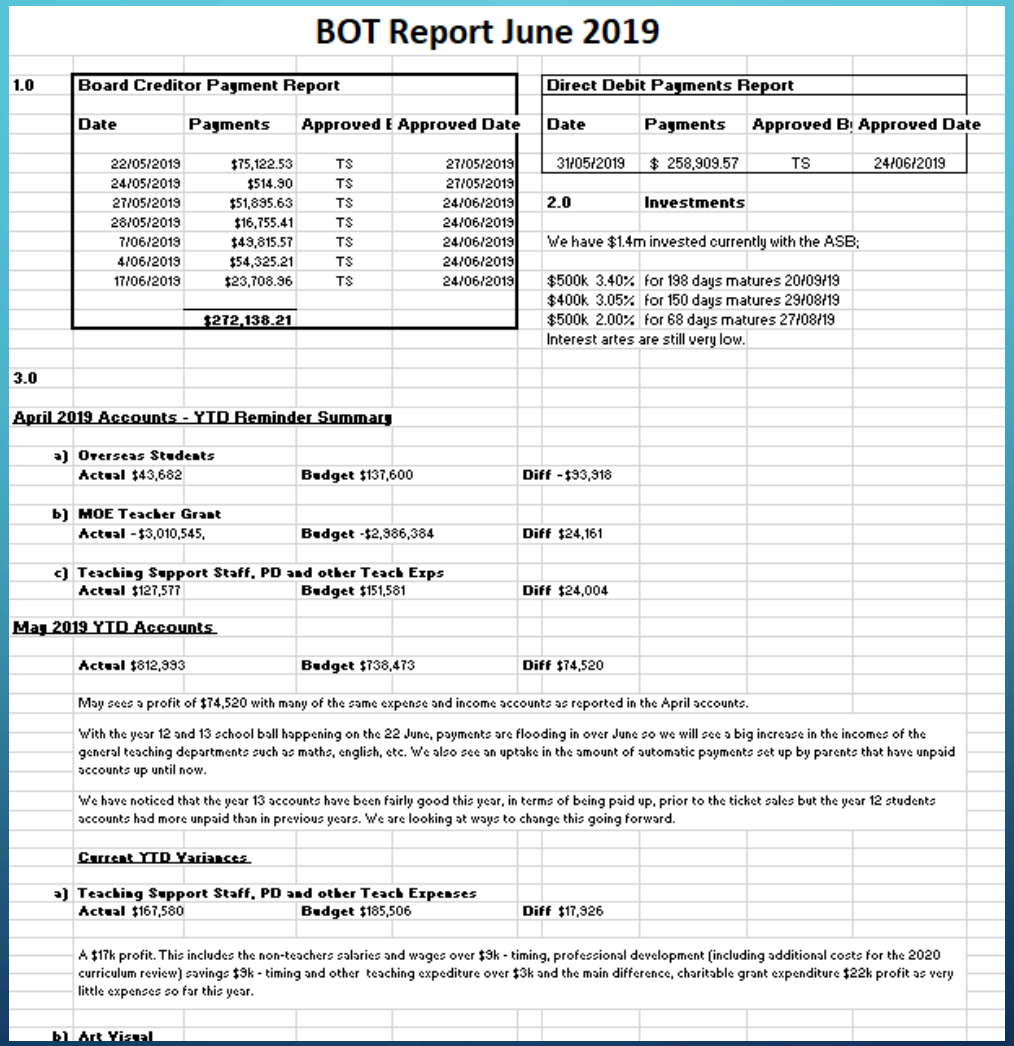
Profit & Loss

Orewa College
January 2019 to December 2019

	Jan-19 Actual	Feb-19 Actual	Mar-19 Actual	Apr-19 Actual	May-19 Actual	Jun-19 Actual	Jul-19 Budget	Aug-19 Budget	Sep-19 Budget	Oct-19 Budget	Nov-19 Budget	Dec-19 Budget	Total
Income													
Government Grants													
GV BLD Use of land and buildings grant	-	-	-	-	-	-	-	-	-	-	-	3,364,823	3,364,823
GV MOE Other grants	21,675	-	-	9,200	-	-	-	5,460	-	-	-	(9,450)	26,885
GV OPG Operational grant	731,706	-	-	715,582	-	-	716,902	-	-	712,959	-	-	2,877,149
GV SAL Moe other pr funds grant	796	-	-	-	450	-	1,000	-	-	-	-	-	2,246
GV SAL Moe teacher salaries	749,696	754,758	735,024	771,067	749,222	743,882	1,119,092	743,533	758,960	780,881	753,254	1,218,336	9,877,705
Total Government Grants	**1,503,873**	**754,758**	**735,024**	**1,495,849**	**749,672**	**743,882**	**1,836,994**	**748,993**	**758,960**	**1,493,840**	**753,254**	**4,573,709**	**16,148,808**
Interest													
INT Interest	2,247	2,136	4,448	657	2,112	2,694	9,376	707	3,001	1,047	17,421	4,323	50,169
Total Interest	**2,247**	**2,136**	**4,448**	**657**	**2,112**	**2,694**	**9,376**	**707**	**3,001**	**1,047**	**17,421**	**4,323**	**50,169**
Local Funds													
Canteen													
Canteen Expense													

MONITOR THE SCHOOLS SPENDING WITH A MONTHLY BUDGET

Monthly budgets can help navigate the EoY expected outcomes



BOT Report June 2019

1.0 Board Creditor Payment Report

Date	Payments	Approved E	Approved Date
22/05/2019	$75,122.53	TS	27/05/2019
24/05/2019	$514.30	TS	27/05/2019
27/05/2019	$51,895.63	TS	24/06/2019
28/05/2019	$16,755.41	TS	24/06/2019
7/06/2019	$43,815.57	TS	24/06/2019
4/06/2019	$54,325.21	TS	24/06/2019
17/06/2019	$23,708.36	TS	24/06/2019
	$272,138.21		

Direct Debit Payments Report

Date	Payments	Approved B	Approved Date
31/05/2019	$ 258,909.57	TS	24/06/2019

2.0 Investments

We have $1.4m invested currently with the ASB;

$500k 3.40% for 198 days matures 20/09/19
$400k 3.05% for 150 days matures 29/08/19
$500k 2.00% for 68 days matures 27/08/19
Interest artes are still very low.

3.0

April 2019 Accounts - YTD Reminder Summary

a) **Overseas Students**
Actual $43,682 **Budget** $137,600 **Diff** -$93,918

b) **MOE Teacher Grant**
Actual -$3,010,545, **Budget** -$2,986,384 **Diff** $24,161

c) **Teaching Support Staff, PD and other Teach Exps**
Actual $127,577 **Budget** $151,581 **Diff** $24,004

May 2019 YTD Accounts

Actual $812,993 **Budget** $738,473 **Diff** $74,520

May sees a profit of $74,520 with many of the same expense and income accounts as reported in the April accounts.

With the year 12 and 13 school ball happening on the 22 June, payments are flooding in over June so we will see a big increase in the incomes of the general teaching departments such as maths, english, etc. We also see an uptake in the amount of automatic payments set up by parents that have unpaid accounts up until now.

We have noticed that the year 13 accounts have been fairly good this year, in terms of being paid up, prior to the ticket sales but the year 12 students accounts had more unpaid than in previous years. We are looking at ways to change this going forward.

Current YTD Variances

a) **Teaching Support Staff, PD and other Teach Expenses**
Actual $167,580 **Budget** $185,506 **Diff** $17,926

A $17k profit. This includes the non-teachers salaries and wages over $9k - timing, professional development (including additional costs for the 2020 curriculum review) savings $9k - timing and other teaching expediture over $3k and the main difference, charitable grant expenditure $22k profit as very little expenses so far this year.

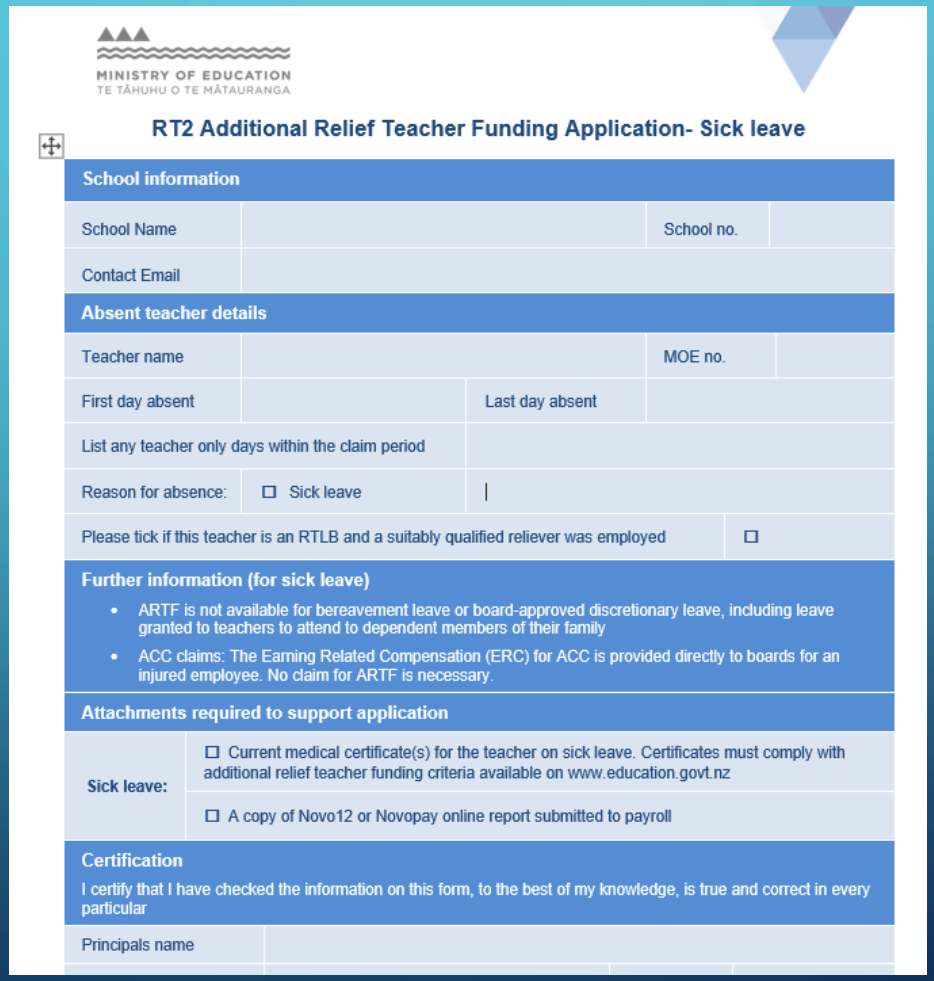
b) **Art Visual**

INCREASE YOUR REVENUE – REDUCE YOUR EXPENSE

- Issue ‘full’ student statements at the start of the year
- Issue ‘outstanding item only’ statements to parents during the year
- Have set times where you issue student statement
- Can parents access the statements via Parent Portal / internet / App’s
- Can they pay by credit card
- Can parents set up automatic payments
- Set policy’s that will ensure payments up front from parents where possible
- Emails direct from the sports department regarding particular unpaid sports
- Apply for grants from Trust i.e. sports, music

INCREASE YOUR REVENUE – REDUCE YOUR EXPENSE

Claims via MOE resourcing will reimburse your spending



MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

RT2 Additional Relief Teacher Funding Application- Sick leave

School information			
School Name		School no.	
Contact Email			
Absent teacher details			
Teacher name		MOE no.	
First day absent		Last day absent	
List any teacher only days within the claim period			
Reason for absence:	☐ Sick leave		
Please tick if this teacher is an RTLB and a suitably qualified reliever was employed	☐		

Further information (for sick leave)

- ARTF is not available for bereavement leave or board-approved discretionary leave, including leave granted to teachers to attend to dependent members of their family
- ACC claims: The Earning Related Compensation (ERC) for ACC is provided directly to boards for an injured employee. No claim for ARTF is necessary.

Attachments required to support application	
Sick leave:	☐ Current medical certificate(s) for the teacher on sick leave. Certificates must comply with additional relief teacher funding criteria available on www.education.govt.nz
	☐ A copy of Novo12 or Novopay online report submitted to payroll

Certification

I certify that I have checked the information on this form, to the best of my knowledge, is true and correct in every particular

Principals name	

INCREASE YOUR REVENUE – REDUCE YOUR EXPENSE

Claims via MOE resourcing will reimburse your spending

School Leave Bookings

MoE No:	Name	Job	LV Code	Description	Start date	End date	Amount	Unit	Med Cert	Leave Reason
		01	SL	Sick Leave	12-SEP-2016	12-SEP-2016	1	Days	N	Sick Leave
		01	SL	Sick Leave	30-NOV-2016	02-DEC-2016	3	Days	N	Sick Leave
		01	SL	Sick Leave	06-APR-2017	06-APR-2017	1	Days	N	Sick Leave
		01	SL	Sick Leave	01-JUN-2017	01-JUN-2017	1	Days	N	Sick Leave
		01	SL	Sick Leave	06-APR-2018	06-APR-2018	1	Days	N	Sick Leave
		01	SL	Sick Leave	13-JUN-2018	13-JUN-2018	1	Days		Sick Leave
		01	SL	Sick Leave	09-NOV-2018	23-NOV-2018	15	Days		Sick Leave
		01	BREVL	Bereavement/Tangihanga Leave	11-APR-2016	11-APR-2016	1	Days	N	

From: <no-reply-ers@ers.education.govt.nz>
Date: Wednesday, 12 June 2019 at 3:07 AM
To: <admin@orewacollege.nz>
Subject: Request details available for Additional Relief Teacher Funding - Sick request number 3342

Kia ora

Please find the outcome of your Additional Relief Teacher Funding - Sick request below.

Request created on 07 Jun 2019 for the request period 09 Nov 2018 to 23 Nov 2018.

Organisation Name: Orewa College and Organisation number : 25.

Teacher Name: [redacted] and Teacher MoE number : [redacted]

Request outcome: Paid

Absent dates : 09 Nov 2018 to 23 Nov 2018

Calculation Details:
Paid sick days: 15.00
Teacher only days: 0
8 day rule applied: Yes
Total number of days funded: 7.00
Full time teacher equivalent: 1.00

Calculation: 7.00 x 1.00 x 318.42 = $2228.94

ACC: $7.13
GST: $335.41
Total: $2571.48

Payment details:
Payment date: 11 Jun 2019
Payment invoice number: ERS-1003050
Due to bank clearance times you may receive this e-mail before your account is credited. Payment should appear in your account within two working days of this email.

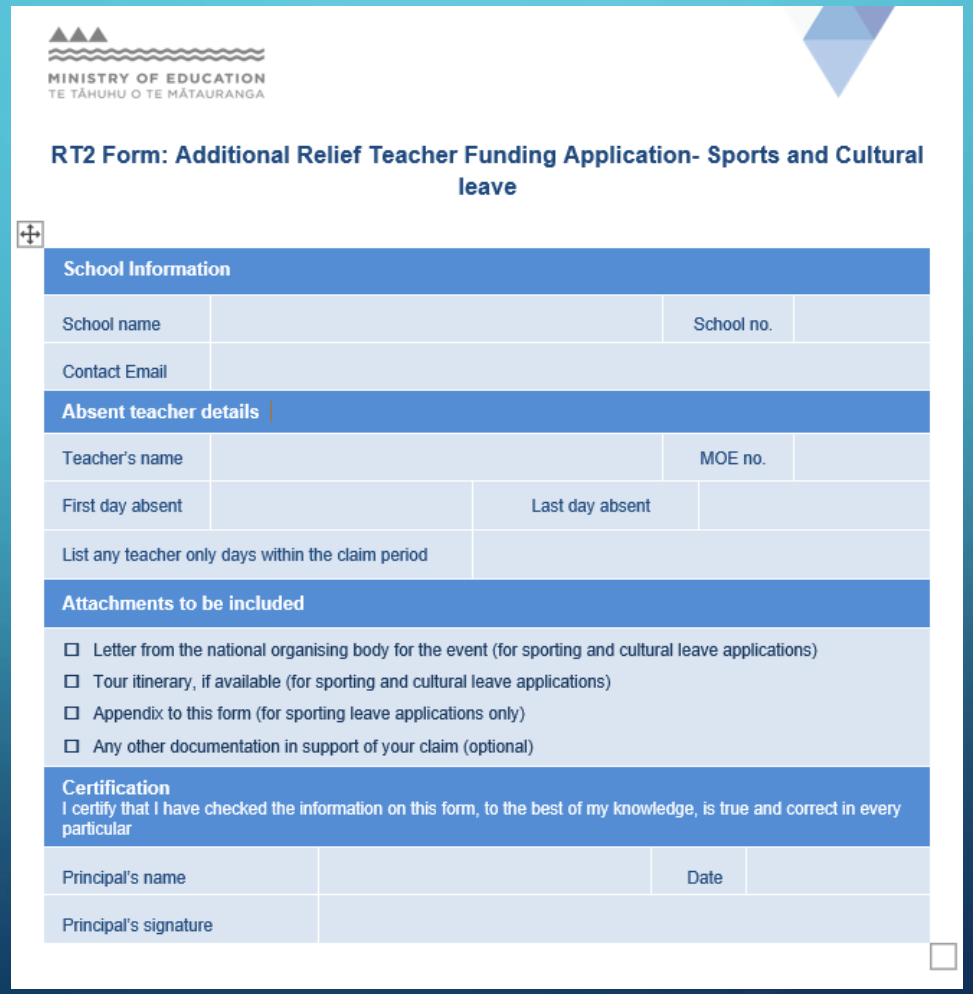
For more information about the request 3342 please call the Ministry of Education on 0800 323 323.

Ngā mihi

education.govt.nz | Follow us on Twitter: @EducationGovtNZ
MoE ERS

INCREASE YOUR REVENUE – REDUCE YOUR EXPENSE

Claims via MOE resourcing will reimburse your spending



MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

RT2 Form: Additional Relief Teacher Funding Application- Sports and Cultural leave

School Information			
School name		School no.	
Contact Email			
Absent teacher details			
Teacher's name		MOE no.	
First day absent		Last day absent	
List any teacher only days within the claim period			
Attachments to be included			
☐ Letter from the national organising body for the event (for sporting and cultural leave applications) ☐ Tour itinerary, if available (for sporting and cultural leave applications) ☐ Appendix to this form (for sporting leave applications only) ☐ Any other documentation in support of your claim (optional)			
Certification I certify that I have checked the information on this form, to the best of my knowledge, is true and correct in every particular			
Principal's name		Date	
Principal's signature			

INCREASE YOUR REVENUE – REDUCE YOUR EXPENSE

Banking Staffing balancing

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Banking Staffing Modelling Sheet: Teacher-specific													
2														
3	Dates													
4	Pay period number	23	24	25	26	ADJ	1	2	3	4	5	6	7	8
5	Total staffing usage for period	105.34	110.79	105.84	106.37		98.61	97.04	97.46	96.87	98.91	99.12	99.31	97.5
6	Entitlement	100.89	100.89	100.89	100.89		100.89	100.89	100.89	100.89	100.89	100.89	100.89	100.6
7	Ministry adjustment													
8	Automatic adjustment	-5.32	-3.28											
9	Difference for period	0.87	-6.62	-4.95	-5.48		2.28	3.85	3.43	4.02	1.98	1.77	1.58	3.1
12	finish year with zero balance (FTTE)	100.92	100.65	100.42	100.15		100.23	100.39	100.54	100.75	100.85	100.96	101.07	101.
13														
14														
15	Teacher's Name	23	24	25	26	ADJ	1	2	3	4	5	6	7	8
16	BLOGGS A	1	1	1	1		1	1	1	1	1	1		
17	BLOGGS B	1	1	1	1		1	1	1	1	1	1		
18	BLOGGS C	1	1	1	1		1	1	1	1	1	1		
19	BLOGGS D	1	1	1	1		1	1	1	1	1	1		
20	BLOGGS E	1	1	1	1		1	1	1	1	1	1		
21	BLOGGS F	1	1	1	1		1	1	1	1	1	1		
22	BLOGGS G	1.21	1	1	1		0.64	0.93	1	1	1	1		
23	BLOGGS H		2.07	1	1									
24		1	1	1	1		1	1	1	1	1	1		
25		1	1	1	1		1	1	1	1	1	1		
26											0.18	0.18		
27		1	1	1	1		1	1	1	1	1	1		
28		1	1	1	1		1	1	1	1	1	1		
29			0.28											
30		1	1	1	1		1	1	1	1	1	1		
31		0.6	0.97	0.6	0.64									
32		0.4	0.49	0.4	0.4		0.4	0.4	0.4	0.4	0.58	0.58		
33		1	1	1	1		1	1	1	1	1	1		
34		1.29	1	0.93	0.93		1	0.93	1	1	1	1		

INCREASE YOUR REVENUE – REDUCE YOUR EXPENSE

Banking Staffing balancing

Banking Staffing Modelling Sheet:	Teacher-specific												
Pay number for year													
Dates				EoY	EoY	EoY	EoY	EoY					
Pay period number	**20**	**21**	**22**	**23**	**24**	**25**	**26**	**27**	**YTD Total**				
Total staffing usage for period	107.58	109.94	113.82						2953.93	2957.50	Total staffing usage for period		
Entitlement	109.73	109.73	109.19						2957.50	2957.50	Entitlement		
Ministry adjustment						-2.14			-2.14				
Automatic adjustment				3.56		2.14			5.71				
Difference for period	2.15	-0.21	-4.63	-3.56	0.00	-2.14	0.00	0.00	-2.14	**0.00**	$ 67,000.00	$ -	MOE owes Kiwi Park
YTD Diff	8.40	8.19	3.35						714.41				
YTD Diff / pays remaining	4.2	8.19	3.35						75.47				
Required average staffing level to finish year with zero balance (FTTE)	113.93	117.92	112.54										
Teacher's Name	20	21	22						YTD Total				
									0.00				
									0.00				
									0.00				

WHEN IS IT TIME TO PUT THE BRAKES ON

If the expected EoY balance of your P & L is not looking good

- Check for accounts that are out by 5 % – 10% off their budget

Is the cash flow getting low?

- Is it time to stop spending for the school or department
- Advise the TIC/ HoDs' there needs to be a holt on spending
- Pull purchase order books
- Or select a date when only vital spending can be made
- Maybe spending over a $$ must be approved by the Principal / EO / Business Mgr

REAL LIFE BUDGET THEORY

- Get buy in from all delegated authorities / HoD's
- TIC or HoD's continue to code items to the correct general ledger (GL) code even if over spent
- Round budget figures to full dollars $10.00, not $10.47
- When do you set some budgets on a 'worst case scenario basis'?
- A budget is not set in concrete
- Set your budget to mirror the Annual Financial Statements, Aka 'Kiwi Park Model' for easy at audit time
- You need to advise the MoE and the auditors as early possible if there is a known issue. Especially if it is a cash flow problem or financial difficulty issue

(COLLECTIVE KNOWLEDGE)

* Talk to other schools

* Share tips or ideas

* And Make a Difference

WHO TO CONTACT AT THE MOE

Contacts

Contact the Ministry of Education Financial Advisor Team if you have questions about school finances.

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Private Bag 92 644
Symonds Street
Ponsonby
Auckland

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Email: carmel.riordan@education.govt.nz

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Whangarei

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