

# Preface

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This handbook – Financial Information for Schools Handbook or FISH, has been developed by the Ministry of Education following a draft handbook, which was published only to the ministry’s website early in 2007.

We have received considerable feedback, commenting favourably on the handbook and the assistance it has provided to many principals and accounting service providers. We have also received useful comments on the content and how it could be improved.

We have restructured the handbook in a way in which we believe it will be more useful and easier for users to find the information they require. Some additional material has been referred to in the references and resources section, especially links to existing ministry circulars or relevant websites.

Naturally with a handbook of this nature, it is in some cases quite broad, while in others contains considerable detail. This is especially the case because the audience is so broad – ranging from the smallest schools with perhaps a single teaching Principal to the very largest with a large number of experienced administrative staff. It is suggested that users take what they need from the content, recognising that others will obtain different value.

5 January 2009



# Financial Information for Schools Handbook (FISH)

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## **Chapter 1: Financial roles and responsibilities**

- 1.1 Introduction
- 1.2 Roles and responsibilities
  - 1.2.1 Board of Trustees
  - 1.2.2 Principals
  - 1.2.3 Financial Service Providers
  - 1.2.4 Ministry of Education
- 1.3 The financial year programme

## **Chapter 2: Financial governance**

- 2.1 Strategic Planning
  - 2.1.1 Benefits of strategic planning
  - 2.1.2 What is a Strategic Plan?
  - 2.1.3 Steps to Strategic Planning
- 2.2 Budgeting
  - 2.3.1 What is a budget?
  - 2.3.2 Steps to budgeting
  - 2.3.3 Reviewing the budget during the year
- 2.4 Monitoring
  - 2.4.1 Indicators of financial health
  - 2.4.2 Indicators that a school is financially at risk
  - 2.4.3 Schools at financial risk, and the Ministry of Education
- 2.5 Financial decision making
  - 2.5.1 Probity
  - 2.5.2 Conflicts of interest
  - 2.5.3 Procurement guidance for boards
- 2.6 Associated Parties
  - 2.6.1 Parent Teacher Association
  - 2.6.2 Trusts
  - 2.6.3 Integrated schools
- 2.7 Annual Financial Reports

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## **Chapter 2: Financial governance cont.**

- 2.7.1 Income Statement
- 2.7.2 Balance Sheet
- 2.7.3 Cash Flow Statement
- 2.7.4 Notes
- 2.8 Non-financial reports
  - 2.8.1 Statement of Responsibility
  - 2.8.2 Members of the Board of Trustees
  - 2.8.3 Auditor's report
  - 2.8.4 Analysis of Variance
  - 2.8.5 Management report
  - 2.8.6 Statement of Resources
  - 2.8.7 Performance graphs
- 2.9 Audit process
  - 2.9.1 Pre-audit consultations
  - 2.9.2 Board review of draft financial statements before audit
  - 2.9.3 Audit
- 2.10 Annual Report Awards

## **Chapter 3: Financial management**

- 3.1 Financial Management
- 3.2 Operational Planning
  - 3.2.1 SMART Objectives
  - 3.2.2 Planning for international students
- 3.3 Financial systems and internal control
  - 3.1.1 Asset management policy
  - 3.3.2 Bank accounts
  - 3.3.3 Borrowing
  - 3.3.4 Buy or Lease?
  - 3.3.5 Conflicts of interest
  - 3.3.6 Delegations – who is allowed to do what?
  - 3.3.7 Financial records
  - 3.3.8 Fraud
  - 3.3.9 Fundraising cash

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## **Chapter 3: Financial management cont.**

- 3.3.10 Funds held for International Students
- 3.3.11 Gifts
- 3.3.12 Guarantees and indemnities
- 3.3.13 Internal control
- 3.3.14 Inventory/Stock
- 3.3.15 Large or long-term financial commitments
- 3.3.16 Loans to staff
- 3.3.17 Petty cash
- 3.3.18 Procurement guidance for schools
- 3.3.19 Securities
- 3.3.20 Segregation of duties
- 3.3.21 Shared funds
- 3.4 Financial Management Relating to Employees
  - 3.4.1 Funding, Staffing and Allowances Handbook
  - 3.4.2 Banking staffing
  - 3.4.3 Severance Payments
- 3.5 Management reports
  - 3.5.1 Purpose of monthly financial reports
  - 3.5.2 Responsibility for Preparing Reports
  - 3.5.3 The Basics of Good Reporting
  - 3.5.4 Monthly Report to Board (through Finance Committee)
  - 3.5.5 Monthly Report to Principal and Finance Committee
  - 3.5.6 Monthly Report to Budget Holders
- 3.6 Insurance
  - 3.6.1 Risk management scheme
  - 3.6.2 Workers accident insurance
  - 3.6.3 Contract works insurance
- 3.7 Assets
  - 3.7.1 Asset Acquisition
  - 3.7.2 Fixed Asset Register
  - 3.7.3 Furniture and Equipment
  - 3.7.4 Library and curriculum resources

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- 3.7.5 Capital works – state integrated schools
  - 3.7.6 Buildings – state schools
  - 3.7.7 Housing
  - 3.7.8 Surplus Property Disposal Incentives Scheme (SPDIS)
  - 3.7.9 Minor or valuable assets
  - 3.7.10 Depreciation and asset replacement
  - 3.7.11 Asset replacement plan
  - 3.8 Tax

## **Chapter 4: Financial reporting**

- 4.1 Financial reporting framework
  - 4.1.1 Legal requirements
  - 4.1.2 IFRS reporting framework
  - 4.1.3 Differential reporting
  - 4.1.4 Reporting entity
  - 4.1.5 Consolidation
- 4.2 Income
  - 4.2.1 Income disclosure
  - 4.2.2 Operational funding
  - 4.2.3 Property funding
  - 4.2.4 Income received in advance
  - 4.2.5 Grants received in advance
  - 4.2.6 Teacher salaries – income equivalent
  - 4.2.7 Use of land and buildings – income equivalent
  - 4.2.8 Donations, bequests and gifts received
- 4.3 Expenses
  - 4.3.1 Expenditure disclosure
  - 4.3.2 Depreciation
  - 4.3.3 Leases
  - 4.3.4 Personnel Expenses
- 4.4 Assets
  - 4.4.1 Cash and Cash Equivalents
  - 4.4.2 Bank deposits (investments)
  - 4.4.3 Debtors/income accruals

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## **Chapter 4: Financial reporting cont.**

- 4.4.4 Donated assets
- 4.4.5 Inventory/stock
- 4.4.6 Impairment of assets
- 4.4.7 Intangible assets
- 4.4.8 Investments
- 4.4.9 Library and teaching resources
- 4.4.10 School houses
- 4.4.11 Surplus property disposal incentive scheme
- 4.4.12 Software and websites
- 4.5 Liabilities
  - 4.5.1 Banking staffing over use
  - 4.5.2 Creditors/Expense Accruals
  - 4.5.3 Funds held on trust
  - 4.5.4 Grants received in advance
  - 4.5.5 Loans with low or no interest
  - 4.5.6 Provision for cyclical maintenance
  - 4.5.7 Accounting for shared funds
- 4.6 Notes to the financial statements
  - 4.6.1 Related parties
  - 4.6.2 Commitments
  - 4.6.3 Contingencies

## **Chapter 5: Financial references and resources**

- 5.1 Ministry website resources
- 5.2 Kiwi Park School
- 5.3 Boards of trustees - governance
- 5.4 Model financial policies
- 5.5 Legal framework
- 5.6 Ministry of Education Financial Advisors