

MINISTRY OF EDUCATION

*Te Tāhuhu o te Mātauranga*

# Education circular

**DATE** 13 September 2007

**CIRCULAR** 2007/15

**CATEGORY** Resourcing

## Private School Subsidy Funding 2008

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<b>THIS CIRCULAR IS ABOUT:</b>	Private School Subsidy Funding for 2008
<b>THIS CIRCULAR REPLACES:</b>	Private School Subsidy Funding 2007.
<b>THE ACTION REQUIRED IS:</b>	Please note the information.
<b>IT IS INTENDED FOR:</b>	Proprietors and principals of private schools.
<b>FOR FURTHER INFORMATION:</b>	Enquiries about the private school subsidy should be directed to:  Contact Centre Resourcing Division Ministry of Education PO Box 1666 Phone 04 463 8383 Fax 04 463 8374 Email <a href="mailto:resourcing@minedu.govt.nz">resourcing@minedu.govt.nz</a>

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## Introduction

This circular provides private schools with information about funding for 2008.

## General information

### School Financial Year and Payment Schedule

The 2008 funding year commences on 1 January 2008 and concludes on 31 December 2008. Quarterly funding instalments will be paid in advance, at the beginning of each funding period, as shown below.

Date Paid (2008)	Period Covered	Number of Months Funded	Percentage Paid of Remaining Grant
3 Jan	January – March	3 Months	25.0%
1 Apr	April – June	3 Months	33.3%
1 Jul	July – September	3 Months	50.0%
1 Oct	October – December	3 Months	100.0%

This payment method ensures that when an entitlement is adjusted, either up or down, the board of trustees will receive 100% of the school's entitlement in the current year.

### Remittance Advices

The ministry issues a remittance advice each time an operational funding payment is made in between the quarterly instalments.

### Change of Bank Account Number

If a school's bank account number changes, a Change of Bank Account Form must be completed and sent directly to the Finance Division, PO Box 1666, Wellington. Forms are available at [www.minedu.govt.nz/goto/resourcingforms](http://www.minedu.govt.nz/goto/resourcingforms).

### GST

All operational funding provided by the ministry is GST inclusive. Boards are required to account for GST on the full amount received. If you have questions about GST or other tax obligations please consult *Education Centres: A Tax Guide for Organisations That Provide Education (IR 253)*, available from the Inland Revenue Department's website at [www.ird.govt.nz](http://www.ird.govt.nz).

## Funding Rolls

### Rolls Used to Calculate Funding Entitlement

School Type	January instalment	April instalment	July instalment	October instalment
• Primary	Predicted roll submitted in July roll return	Predicted roll submitted in July roll return	Actual roll as submitted in March 1 roll return	Actual roll as submitted in July 1 roll return
• Intermediate • Area/composite • Secondary	Predicted roll submitted in July roll return	Predicted roll submitted in July roll return	Actual roll as submitted in March 1 roll return	Actual roll as submitted in March 1 roll return

## Private Schools Per-Student Subsidy Rates for 2008

The table below shows the per-student subsidy rates for private schools for the 2008 year. These rates reflect government decisions to hold the total resourcing for private schools within an annual capped budget.

<b>Year Level</b>	<b>2008 Funding Rate</b>
Years 1-6	\$914.68
Years 7-8	\$1,001.62
Years 9-10	\$1,281.85
Years 11-15	\$1,946.83

## Other Grants and Supplementary Resources

### NCEA Grant

NCEA rates will increase by 4.0% for 2008 to \$5.64 for each Year 11 – 13+ pupil.

### Ongoing and Reviewable Resourcing Scheme (ORRS)

For students in the Ongoing and Reviewable Resourcing Scheme, funding equivalent to the ORRS staffing entitlement will be added to any ORRS funding entitlement payment.

### Export Education Levy

Private schools that enrol international fee-paying students are required to pay an Export Education Levy. This levy goes to an export education fund used by the industry for the promotion, capability development and quality assurance of export education.

The Export Education Levy is made up of two components:

- an annual flat fee component of \$208.13; and
- a per-student component of 0.0045 x tuition fee

For international fee-paying students recorded on the 1 March roll return and any additional international fee-paying students recorded on the 1 July roll return, the levy is debited from the school's subsidy funding. The debit(s) will show on an invoice sent with operational funding instalment notices.

<b>For international fee-paying students recorded on:</b>	<b>The levy is debited from the:</b>
The 1 March roll return	July operational funding instalment.
The 1 July roll return (applies only to students who started after 1 March)	October operational funding instalment.

Schools enrolling additional international fee-paying students outside the roll return dates of 1 March and 1 July (e.g. during terms three and four, or for short periods between 1 March and 1 July) will be sent an **RS16 Export Education Levy Refund and/or Payment Form**.

In order to reduce compliance for schools the RS16 form will be pre-printed with the names and start and end dates of any additional international fee-paying students a school has enrolled outside the roll return dates. The source of this data will be the ENROL database.

The RS16 is in the form of an Excel spreadsheet which will be e-mailed to your school. Schools will need to type in the tuition fees for each of the students listed, save the file and then e-mail it back to the Administrator of the International Student Levies.

### **Refund of Levy**

Private schools may apply for a refund where:

- an international fee-paying student recorded on the 1 March roll return withdraws from the school early, or
- the student's status changes to "domestic" part way through the year and the school refunds a proportion of the tuition fees.

The form for claiming a refund is called the **RS16 Export Education Levy Refund and/or Payment Form**. This form can be downloaded from [www.minedu.govt.nz/goto/resourcingforms](http://www.minedu.govt.nz/goto/resourcingforms).

#### **ISSUED BY**

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