## Appendix A: advice and resources

### For advice on employment matters from the New Zealand School Trustees Association (NZSTA):

### <https://www.nzsta.org.nz/understanding-the-work-of-the-board/>

### <https://www.nzsta.org.nz/our-organisation/contact-us/>

1. For the Ministry of Education's *Financial Information for Schools Handbook:*

[*https://www.education.govt.nz/assets/Uploads/Financial-Information-for-Schools-Handbook-2019.pdf*](https://www.education.govt.nz/assets/Uploads/Financial-Information-for-Schools-Handbook-2019.pdf)

This handbook includes guidance on:

* + Model School financial policies (particularly Kiwi Park Sensitive Expenditure Policy and Kiwi Park Schedule of Delegations).
  + Accounting for locally raised donations and fundraising and other income.
  + Information for Boards of integrated schools.

1. For National Administration Guideline (NAG) 4:

<https://www.education.govt.nz/our-work/legislation/nags/>

NAG 4 requires a Board to: allocate funds to reflect the school's priorities as stated in its 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 Act 1989.

1. For reimbursement and expenses clauses in the relevant collective agreement. (Clause 3.3 of the Secondary Principals' Collective Agreement and Area School Principals' Collective Agreement, and clause 6.1 of the Primary Principals' Collective Agreement)

<https://www.education.govt.nz/school/people-and-employment/employment-agreements>

1. For tax guides, including Fringe Benefit Tax guidance:

<https://www.ird.govt.nz/employing-staff/paying-staff/fringe-benefit-tax>

1. For the Government's Expectations for Pay and Employment Conditions in the State Sector:

<https://www.publicservice.govt.nz/resources/govt-expectations-pay-employment/>

1. For the Office of the Controller and Auditor-General's publication *Controlling sensitive expenditure: Guide for public organisations:*

<https://oag.parliament.nz/2020/sensitive-expenditure>