



**Te Tāhuhu o  
te Mātauranga**  
Ministry of Education

# How to account for new and existing funding and programmes

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# Programmes

## Free period products in schools and kura

### About free period products in schools and kura

Poor access to period products can affect attendance and engagement at school. The access to period products initiative provides free sanitary items to students in schools and kura across New Zealand.

### How to record in your financial statements

We will send you the journal entry required for your year-end financial statements to record the period products received. This information will be provided on the Secure Data Portal in early February 2025.

[Secure Data Portal](#)

Entry	Details
DR	Expense - Administration
CR	Revenue – Government grants

### Where to find information

You can find more information on our website including how to opt-in to the programme and how to order products.

[Period products for schools - Ministry of Education](#)

## Ka Ora, Ka Ako | Healthy school lunches programme

### About Ka Ora, Ka Ako

Ka Ora, Ka Ako is about being healthy and well in order to be in a good place to learn. The programme provides a free and healthy lunch every day to students that fall within the highest 25% of socio-economic disadvantage in schools and kura across New Zealand. The main tool used to determine the socio-economic barriers present in a school's community is the Equity Index.

### How to record in your financial statements

Where your school or kura has opted to use the 'External model' for the supply of lunches, the Ministry will send you the journal entry required for your year-end financial statements to record the free school lunches received. This information will be provided on the Secure Data Portal in early February 2025.

[Secure Data Portal](#)

Entry	Details
DR	Expense - Administration
CR	Revenue – Government grants

Where your school or kura has opted to use the 'Internal model', relevant financial information will have been provided during the year as payments were received.

### Where to find information

You can find more information about Ka Ora, Ka Ako on our website, including FAQs.

[Ka Ora, Ka Ako | healthy school lunches programme](#)

## Teacher aide pay equity claim (TAPEC) and support staff in schools collective agreement (CA)

### About the 2 settlements

The Ministry of Education is providing additional funding to schools and kura for both the teacher aide pay equity settlement and the support staff in schools collective agreement settlement. The additional funding is provided specifically to enable school boards to pay all eligible teacher aides and eligible support staff the new pay equity rates.

### How to record in your financial statements

You have received these payments throughout the year, and these can be found in Pourato under the Funding Summary tab with the narrative "Non-teach support PE and CA funding".

Entry	Details
DR	Expense – Salaries (Learning Resources or Administration)
CR	Revenue – Government grants MOE

The following Contingency note in Kiwipark should be added into your annual financial statements.

#### Pay Equity and Collective Agreement Funding Wash-up

In 202X the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 202X has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 202X.

Where the July funding wash-up is determined prior to the accounts being signed and your financial statements have already been provided to your auditor, these adjustments, if material, can be made in conjunction with any audit adjustments.

Where your financial statements are currently being prepared by your Service Provider, please provide a copy of this quick reference guide.

### Where to find information

You can find more information about the teacher aide pay equity settlement on our website.

[Teachers' pay equity claim - Ministry of Education](#)

You can find more information about the support staff in schools collective agreement settlement on our website.

[Support Staff in Schools' Collective Agreement](#)

## Te Mana Tūhono

### About Te Mana Tūhono

The Te Mana Tūhono programme offers all schools and kura the opportunity to upgrade their network hardware by 2024. Schools can opt-in to have their ICT network equipment replaced when it's reaching the end of its life, access support to manage cybersecurity, and access 'Help and Support' from N4L for ICT network issues (0800 LEARNING).

This programme gives schools the confidence to offer their students a safe and secure online environment to take their NCEA exams online.

### How to record in your financial statements

The Ministry will be paying for all the equipment and the installation costs on behalf of schools, and schools will be invoiced upon completion of the installation at \$2.50 per student per annum.

The \$2.50 per student charge should be expensed each year as this is seen as a service charge for equipment support, equipment replacement and secure access to the network. You should code to Expense – Administration.

Schools | kura need to obtain confirmation of the value of the equipment at the time of installation by contacting the Te Mana Tūhono team.

Schools | kura should treat equipment installed (e.g. switches and wireless access points) as part of Te Mana Tūhono by recording an asset and an equity contribution from the Ministry:

Entry	Details
DR	Asset - Equipment
CR	Equity - Contribution from Ministry

The equipment should be depreciated in accordance with your asset depreciation policy.

### Where to find information

You can find more information about the programme on our website.

[Te Mana Tūhono - Ministry of Education](#)

## Statutory intervention funding

### About statutory intervention funding

A statutory intervention is a way that the Ministry supports schools and kura needing help with operational risks or risks to the welfare or educational performance of their students.

The aim of any intervention is always to return the school to full self-governance as soon as the recommendations and objectives of the intervention have been met.

When an intervention is in place, the day-to-day running of the school remains with the principal.

The level of financial support provided by the Ministry to fund the statutory intervention is dependent on the financial position of the school or kura.

### How to record in your financial statements

Where the Ministry has made a financial contribution to a statutory intervention, the Ministry will send you the journal entry required for your year-end financial statements. This information will be provided on the Secure Data Portal in early February 2025.

#### [Secure Data Portal](#)

Entry	Details
DR	Expense - Administration
CR	Revenue – Government grants

### Where to find information

You can find more information about statutory interventions on our website.

#### [Interventions to support school and kura boards - Ministry of Education](#)

## Quarter 1 Funding Adjustments

### About quarter 1 funding adjustments

An adjustment relating to the prior financial year may be included in your 2025 Quarter 1 funding. There are two types of possible adjustments: the annual adjustment and extraordinary roll growth.

The annual adjustment occurs when something in your roll has changed between the calculation of your Quarter 4 funding and the end of the year, for example you have had a roll audit completed which adjusted your roll for the year.

Extraordinary roll growth funding results from an application-based process.

These quarter 1 funding adjustments, while paid in January, relates to the prior financial year and as such should be accounted for in your end of year financial statements as a payable or receivable.

### How to record in your financial statements

You can see these adjustments in Pourato under the current calendar year under the Funding Summary tab.

**Please note:** these adjustments are only required if the amount is material to your financial statements.

Where the adjustment results in a receivable from the Ministry.

Entry	Details
DR	Receivables – Receivables from the Ministry of Education
CR	Revenue – Government grants

Where the adjustment results in a payment to the Ministry.

Entry	Details
DR	Revenue – Government grants
CR	Revenue Received in Advance – Other

Where your financial statements have already been provided to your auditor, these adjustments, if material, can be made in conjunction with any audit adjustments.

Where your financial statements are currently being prepared by your Service Provider, please provide a copy of this quick reference guide and the required funding details from Pourato.

### Where to find more information

You can find more information about quarter 1 funding adjustments on our website.

[Operational funding - Ministry of Education](#)

## Property Maintenance Grant one-off top-up funding

### About Property Maintenance Grant one-off top-up funding

The one-off funding is for essential building maintenance for state and state-integrated schools.

Property Maintenance Grant one-off top-up funding can be used to fund maintenance such as:

- painting
- exterior washdowns
- roof and cladding repairs
- gutter cleaning
- tree maintenance.

The funding can also be used for minor capital works projects under \$5,000.

For more examples of the work that can be funded, see the maintenance guide.

### [Maintenance guide for schools](#)

The funding is not available for:

- public private partnership schools
- state-integrated schools that are closing at the end of 2025
- schools opening in 2026.

The maintenance top-up amount calculated is final.

### **How to record in your financial statements**

There is no requirement to return the unspent funds so it should be treated as funding in the 2025 year.

### **Where to find information**

You can find more information about Property Maintenance one-off top up funding on our website.

[Property maintenance grant one-off top-up fund - Ministry of Education](#)





**Te Tāhuhu o  
te Mātauranga**  
Ministry of Education

We **shape** an **education** system that delivers  
**equitable** and **excellent outcomes**

He mea **tārai** e mātou te **mātauranga**  
kia **rangatira** ai, kia **mana taurite** ai ōna **huanga**

[education.govt.nz](https://education.govt.nz)

**Te Kāwanatanga o Aotearoa**  
New Zealand Government