



Summary of Underpinning Analysis: Education (School Planning and Reporting) Amendment Regulations 2026 (Amendment Regulations)

Agency responsible	Ministry of Education
Portfolio	Education
Date finalised	2 September 2026
Identification Number	REG- 2239

Good law-making: 9(i)

The importance of consulting, to the extent that is reasonably practicable, the persons or representatives of the persons that the responsible agency considers will be directly and materially affected by the legislation

Inconsistency identified? NO

Summary of agency analysis

The Ministry undertook targeted engagement on changes to the Education (School Planning and Reporting) Regulations 2023 (the Current Regulations) between 16 and 30 June 2025. Engagement occurred over a two-week period. At the time changes needed to be in place in time for boards to develop their strategic plans effective from 1 January 2026.

The Ministry conducted the targeted engagement through a survey with a group of representative peak bodies of the school sector, including the New Zealand School Boards Association, Principal groups, and Māori and Pacific education peak bodies. There were only four respondents to the survey and one face-to-face meeting. They generally supported a stronger focus on educational achievement, but raised concerns around increased prescription, reduced local flexibility, and further reduction of references to Te Tiriti o Waitangi obligations. The Ministry used the feedback received to refine the proposals before providing recommendations to the Minister.



While the targeted engagement did not enable the Ministry to infer overall support or disapproval from the sector, it provided some input from key representative organisations for those most directly affected by the proposed changes to support the Minister to make an informed decision. The Ministry considers this to be a reasonably practicable engagement approach given the scope of the amendments and the implementation timeframes.

Changes were later made to the Current Regulations by the Education and Training Amendment Act 2025 on 19 November 2025 that delayed the requirement to develop boards' next strategic plan to 1 January 2027.

More information on who the Ministry consulted can be found in the Regulatory Impact Statement (RIS): *'Targeted amendments to the Education (School Planning and Reporting) Regulations 2023'*, dated 27 May 2026. Published here: <https://www.education.govt.nz/our-work/information-releases/advice-seen-our-ministers/regulatory-analysis-summaries-and-consistency-accountability-statements>

Good law-making: 9(j)

The importance of carefully evaluating—

- the issue concerned; and
- the effectiveness of any relevant existing legislation and common law; and
- whether the public interest requires that the issue be addressed; and
- any options (including non-legislative options) that are reasonably available for addressing the issue; and
- who is likely to benefit, and who is likely to suffer a detriment, from the legislation

Inconsistency identified?

NO

Summary of agency analysis

The review of the Current Regulations was initiated after evidence from the Education Review Office showed that some school planning and reporting documents were too long, inconsistent, and not always focused on the areas most relevant for improving student achievement.¹ The review found that this reduced the useability and effectiveness of the documents as accountability and transparency documents. Additionally, the Minister of Education had raised concerns about planning and reporting requirements not adequately reflecting the Government priorities on strengthening boards' focus on and accountability for raising student achievement.

¹ Of the strategic plans reviewed, some exceeded 40 pages, had unclear goals, were not precise, and were poorly aligned with the Government's education priorities.



The Ministry identified that some regulatory requirements could be improved to better support educational achievement, strengthen accountability, improve consistency across schools, and reduce unnecessary compliance requirements.

The Ministry considered a range of options, which included: retaining the current settings, improving the operational guidance and support (non-regulatory option), and making targeted amendments to the Current Regulations (regulatory option #1) or more prescriptive amendments to the Current Regulations (regulatory option #2).

The preferred option was to make targeted amendments to the Current Regulations (regulatory option #2) to strengthen boards' strategic focus on educational achievement and set out clear guidelines for boards on how to implement this focus through their strategic planning and reporting, while retaining boards' flexibility to reflect their communities' needs and priorities.

The Amendment Regulations are intended to benefit students, parents, and boards through providing clearer planning and reporting requirements with a stronger focus on educational achievement, while also reducing unnecessary compliance requirements.

The full options analysis can be found in the RIS: *'Targeted amendments to the Education (School Planning and Reporting) Regulations 2023'*, dated 27 May 2026. Published here: <https://www.education.govt.nz/our-work/information-releases/advice-seen-our-ministers/regulatory-analysis-summaries-and-consistency-accountability-statements>

Good law-making: 9(k)

The importance of the responsible agency identifying and developing effective arrangements for implementing the legislation

Inconsistency identified? NO

Summary of agency analysis

The Ministry has developed an implementation approach that aligns as much as possible with the timeframes in which school boards start their planning. The Ministry is developing guidance, templates, and examples for school boards on how to adjust their planning to the new requirements. The Ministry will also work closely with the New Zealand School Boards Association in providing any extra support or answering questions from school boards. The Ministry has a contract with the New Zealand School Boards Association to provide services and support to boards.

More information on implementation can be found in the RIS: *'Targeted amendments to the Education (School Planning and Reporting) Regulations 2023'*, dated 27 May 2026. Published

here: <https://www.education.govt.nz/our-work/information-releases/advice-seen-our-ministers/regulatory-analysis-summaries-and-consistency-accountability-statements>

Good law-making: 9(l)

Legislation should be expected to produce benefits that exceed the costs of the legislation to the public or persons

Inconsistency identified? NO

Summary of agency analysis

The Ministry considers that the benefits of the Amendment Regulations will exceed the costs. The preferred option provides a stronger focus on educational achievement, improves the quality and usability of planning and reporting documents, and aligns the Current Regulations with section 127 of the Education and Training Act 2020. The Amendment Regulations will benefit students, parents and whānau, school boards, the Ministry, and the Education Review Office.

The main costs are transitional and administrative for school boards and the Ministry. While school boards may need to update their planning and reporting documents, the changes are designed to simplify and clarify the requirements for boards. In practice, some school boards' strategic plans may already have goals focused on educational achievement, therefore aligning with the new requirements.

The Ministry will have implementation costs in relation to updating guidance, templates, and support materials, which it will manage within baseline funding.

The Amendment Regulations include the removal of a requirement for boards to provide information on the link between a board's strategic goals and any relevant national education strategies or plans, including Ka Hikitia, the Action Plan for Pacific Education, and the Oranga Tamariki Action Plan. There is a concern that this change may result in a reduction in a schools focus on supporting the students that the strategies represent.

While national education strategies are important for setting long-term priorities and expectations across the education system, they were not designed specifically as planning and reporting tools for schools. The Action Plan for Pacific Education and Ka Hikitia continue to be important national strategies and schools can still choose to reference and use them when developing their strategic plans. As part of the implementation of the Amendment Regulations, the Ministry will include better guidance for boards on how they can practically use these strategies in their planning.

Detailed cost-benefit analysis is set out in the RIS: *'Targeted amendments to the Education (School Planning and Reporting) Regulations 2023'*, dated 27 May 2026. Published here:



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

<https://www.education.govt.nz/our-work/information-releases/advice-seen-our-ministers/regulatory-analysis-summaries-and-consistency-accountability-statements>



Good law-making: 9(m)

Legislation should be the most effective, efficient, and proportionate response to the issue concerned that is available

Inconsistency identified? NO

Summary of agency analysis

The Ministry considers that progressing legislative amendments to the Current Regulations is the most effective, efficient, and proportionate response to the issue (as set out in the response to section 9(j) above).

Some improvement could have been achieved by only updating the guidance and resources for planning and reporting. However, as school boards would continue to retain a high level of choice and have shown to not always comply with existing guidance. It was therefore determined that the non-regulatory option would not have achieved the objective of clear and consistent planning and reporting.

We also considered taking a more prescriptive approach, however, that was considered disproportionate to the problem identified. The approved amendments provide the best balance between improving educational achievement, consistency, accountability, and usability, and giving schools boards enough flexibility to reflect their community needs and priorities in their planning.

Detailed cost-benefit analysis is set out in the RIS: *'Targeted amendments to the Education (School Planning and Reporting) Regulations 2023'*, dated 27 May 2026. Published here: <https://www.education.govt.nz/our-work/information-releases/advice-seen-our-ministers/regulatory-analysis-summaries-and-consistency-accountability-statements>

Rule of Law: 9(a)(i)

The law should be clear and accessible

Inconsistency identified? NO

Summary of agency analysis

The Ministry considers that the Amendment Regulations are sufficiently clear, easy to understand, and will continue to support school boards in complying with the Amendment Regulations and Current Regulations through guidance, templates, examples, and implementation support.

The Ministry will ensure that the school sector can access the Amendment Regulations by communicating them directly to school boards and sector organisations.



Rule of Law: 9(a)(ii)

The law should not adversely affect rights and liberties, or impose obligations, retrospectively

Inconsistency identified? NO

Summary of agency analysis

The Amendment Regulations do not have retrospective effect. They apply prospectively and govern future planning, implementation, and reporting obligations of school boards starting from when the regulations commence.

Rule of Law: 9(a)(iii)

Every person is equal before the law

Inconsistency identified? NO

Summary of agency analysis

The Amendment Regulations apply to schools boards, which are subject to the Current Regulations, and do not create different treatment between school boards.

Rule of Law: 9(a)(iv)

There should be an independent impartial judiciary

Inconsistency identified? NOT APPLICABLE

Summary of agency analysis

Rule of Law: 9(a)(v)

Issues of legal right and liability should be resolved by the application of law, rather than the exercise of administrative discretion

Inconsistency identified? NOT APPLICABLE

Summary of agency analysis



Liberties: 9(b)

Legislation should not unduly diminish a person's liberty, personal security, freedom of choice or action, or rights to own, use, and dispose of property, except as is necessary to provide for, or protect, any such liberty, freedom, or right of another person

Inconsistency identified? NOT APPLICABLE

Summary of agency analysis

Taking of property: 9(c)

Legislation should not take or severely impair, or authorise the taking or severe impairment of, property without the consent of the owner unless-

- there is a good justification for the taking or severe impairment; and
- fair compensation for the taking or severe impairment is provided to the owner; and
- the compensation is provided, to the extent practicable, by or on behalf of the persons who obtain the benefit of the taking or severe impairment

Inconsistency identified? NOT APPLICABLE

Summary of agency analysis

Taxes, fees and levies: 9(d)

The importance of maintaining consistency with section 22(a) of the Constitution Act 1996 (Parliamentary control of taxation)

Inconsistency identified? NOT APPLICABLE

Summary of agency analysis

Taxes, fees and levies: 9(e)

Legislation should impose, or authorise the imposition of, a fee for goods or services only if the amount of the fee bears a proper relation to the cost of providing the good or service to which it relates

Inconsistency identified? NOT APPLICABLE

Summary of agency analysis



Taxes, fees and levies: 9(f)

Legislation should impose, or authorise the imposition of, a levy to fund an objective or a function only if the amount of the levy is reasonable in relation to both—

- **the benefits that the class of payers is likely to derive, or the risks attributable to the class, in connection with the objective or function; and**
- **the costs of efficiently achieving the objective or providing the function**

Inconsistency identified?

NOT APPLICABLE

Summary of agency analysis

Role of courts: 9(g)

Legislation should preserve the courts' constitutional role of ascertaining the meaning of legislation

Inconsistency identified?

NOT APPLICABLE

Summary of agency analysis

Role of courts: 9(h)

Legislation should make rights and liberties, or obligations, dependent on administrative power only if the power is sufficiently defined and subject to appropriate review

Inconsistency identified?

NOT APPLICABLE

Summary of agency analysis



Additional information

Relevant publicly available inquiry, review, or evaluation reports

The Amendment Regulations fall within scope of the Waitangi Tribunal's urgent Inquiry Wai 3553 (the Education and Training Amendment Act 2025 and Te Mātaiaho Urgent Inquiry). The Amendment Regulations include the removal of the requirement for boards to provide information relating to the link between the board's strategic goals and any relevant national education strategies or plans, including Ka Hikitia² (Clause 7(1)(d)(ii) of the Current Regulations).

The Ministry has notified the Tribunal of the Amendment Regulations and the change may form part of its final report.

Relevant international treaties, standards and obligations

Departures from the Legislation Guidelines

Other unusual provisions or features

² Ka Hikitia - Ka Hāpaitia is a cross-agency strategy focused on improving educational outcomes for Māori learners, with Te Tiriti o Waitangi as a guiding principle.