

## Governance Policy

What guides us:

Living Te Tiriti o Waitangi  
Ensuring ākonga are at the centre of everything we do  
Delivering high-quality, future-focused teaching and learning

Poipoi – Kauawhi – Tāuteute – Pūnaha Auaha – Ārahi  
Nurture – Include – Engage – Innovate – Lead

# FINANCIAL AND HUMAN RESOURCES DELEGATIONS

Date of approval	: 15/05/2025
Date first created/This version no.	: 2025/1
Next review date (3 year cycle)	: 2028
Sponsor	: Deputy Chief Executive Systems and Support
Owner	: Manager Finance
Who are these procedures for	: All kaimahi

## Contents

Contents.....	1
Outcome statement.....	3
Te Tiriti o Waitangi.....	3
Cultural inclusivity.....	3
Scope.....	3
Accountabilities and responsibilities .....	3
Definitions.....	4
Policy statements.....	4
Overview of legislative provisions .....	4
The power to delegate and the effect of delegation.....	4
The power to sub-delegate.....	5
Revocation of delegations.....	5
Relevant considerations when determining the appropriate level of delegation.....	5
Directions relating to all delegations .....	6
Requirements for delegations .....	6
Sub-delegation .....	6
Disclosure of interest.....	6
Scope of delegations.....	7
Purchasing decisions for future years.....	7
Temporary delegations, including acting up in a higher position.....	7
Decisions must comply with administrative law .....	7

No delegation to external panels, advisory groups, external secondees, contractors, or consultants .....	8
Failure to act within delegation or sub-delegation.....	8
Decision must be in accordance with delegation instruments.....	8
Compliance .....	8
Monitoring and reporting .....	8
Further support and guidance .....	8
Policy documents .....	8
Guidance .....	9
Legislation .....	9
Appendix A: Instrument of Delegation .....	10
Delegation .....	10
Effective date .....	10
Prohibition on sub-delegation .....	10
Conditions and requirements .....	10
Revocation .....	10
Appendix B: Delegation levels .....	11
Delegation levels.....	11
Abbreviations .....	11
Delegation terms.....	12
Appendix C: Financial and Human Resources Delegation limits.....	13
Financial Delegations .....	13
Human Resources Delegation .....	19
Appendix D: Application of delegations.....	24
Delegation scope, principles, and rules .....	24
Delegation holder absences.....	24
Interpretation of delegations and directions.....	24
Financial Delegations .....	25
Human Resources Delegations .....	29

## Outcome statement

1. Te Aho o Te Kura Pounamu (Te Kura) Board of Trustees (Board) is committed to carrying out its functions and exercising its powers in a manner that is financially responsible. Clear and effective delegation of these functions and powers supports the efficient and well managed operation of the school.

## Te Tiriti o Waitangi

2. At Te Kura, we recognise our responsibility to provide high-quality, future-focused teaching and learning for ākonga across Aotearoa New Zealand and beyond. Our ability to do so is founded on Te Tiriti o Waitangi and the legislation that upholds this.
3. We are committed to working in partnership with ākonga, whānau, hapū, iwi, and hāpori to support their learning aspirations. This includes incorporating mātauranga Māori and upholding the principles of ako in ways that are meaningful within their contexts.
4. We will actively protect Māori rights to self-determination in education, including their taonga such as language, knowledge, and data. We affirm the right of Māori to shape their educational journeys and be fully engaged in decisions that affect them.
5. Our mahi is guided by a commitment to ensuring ākonga thrive, celebrating their identity, wellbeing, and future aspirations.
6. We honour Te Tiriti o Waitangi by providing ongoing opportunities for Kaimahi to deepen their understanding and strengthen their capability to uphold these responsibilities in their practice.

## Cultural inclusivity

7. Te Kura is committed to fostering cultural inclusivity, ensuring that all Kaimahi, ākonga, and whānau experience an environment that prioritises cultural safety and responsiveness.
8. Delegation holders are responsible for ensuring their decisions actively support inclusive and equitable outcomes for people from all cultural backgrounds.

## Scope

9. This policy applies to all Kaimahi, as defined, who have been authorised in writing to exercise functions or powers on behalf of the Board.
10. Everyone covered by this policy, regardless of their role, must consistently adhere to all Te Kura policies and comply with New Zealand laws.

## Accountabilities and responsibilities

11. The Board holds ultimate responsibility and accountability for the performance of its functions and exercise of its powers<sup>1</sup> in a way that is financially responsible<sup>2</sup>. This is achieved through the establishment and maintenance of effective internal control systems, supported by comprehensive written policies and procedures.
12. The Chief Executive manages the daily operations of Te Kura<sup>3</sup>, which includes implementing and monitoring the use of financial and human resource delegations.

---

<sup>1</sup> Section 125 Education and Training Act 2020

<sup>2</sup> Section 127 and 152 Education and Training Act 2020

<sup>3</sup> Section 130 Education and Training Act 2020

## Definitions

13. In this policy, unless the context requires otherwise:

Term	Definition
<b>Capital Expenditure</b>	Where Te Kura has control over the item and the item provides benefits to Te Kura for more than one financial year.
<b>Contract of Service (employment agreement)</b>	A collective or individual employment agreement, covered by the Employment Relations Act 2000.
<b>Contract for Services</b>	Relates to a self-employed individual or business, paid via invoice, and not covered by the Employment Relations Act 2000.
<b>Contractor or Consultant</b>	A person who meets the definition of a contractor or consultant in the <a href="#">Te Kawa Mataaho Public Service Commission guidance</a> .
<b>Financial Delegations</b>	The authority to approve expenditure or enter financial commitments on behalf of Te Kura.
<b>Human Resources Delegations</b>	The authority to make employment decisions and enter employment relationships on behalf of Te Kura.
<b>Kaimahi</b>	Staff member, including permanent, fixed-term, temporary, and seconded employees, as well as volunteers and contractors engaged by Te Kura, regardless of whether they work full-time, part-time, or casually.
<b>Kāinga</b>	Te Kura cost centre.
<b>Kāinga Manager</b>	Cost Centre Manager, who has delegated financial and/or human resources authority and who is at least one level higher than the person requesting reimbursement or approval.
<b>Operating Expenditure</b>	The goods and services are consumed and do not provide benefits to Te Kura for more than one financial year.
<b>Whole of Life Cost</b>	(WOLC) The total cash cost of the purchasing decision or financial commitment over its lifecycle.
Frequently used terms, including Te Reo Māori, can be found <a href="#">here</a> .	

## Policy statements

### Overview of legislative provisions

14. This section of the policy is for information only and does not contain directions to Kaimahi.

### The power to delegate and the effect of delegation

15. The Board may, either generally or specifically, delegate any of the functions or powers of the Board or of a Board member to:

- a. a Board member or members;
- b. the Chief Executive or any other employee or office holder of the Board;
- c. a committee consisting of at least two persons at least one of whom is a board member;
- d. a person approved by the Minister; or

- e. any class of persons that comprises any of the persons listed in (a) to (d)<sup>4</sup>.
- 16. The general power of delegation cannot be delegated<sup>5</sup>. Nor can the Board's general responsibilities to ensure the efficient and effective administration of the affairs of Te Kura.
- 17. All delegations must be made in writing either to a person, or to persons of a specified class, or to the holder or holders of a specified office or specified class of offices.
- 18. No delegation affects or prevents the performance of any function or the exercise of any power by the Board or affects the responsibility of the Board for the actions of any delegate acting under a delegation.

### The power to sub-delegate

- 19. A delegate, to whom any function or powers are delegated by the Board, may only sub-delegate the function or powers with prior written consent of the Board.
- 20. All delegations and sub-delegations are subject to the same restrictions, and have the same effect, as if the sub-delegate were the delegate<sup>6</sup>.

### Revocation of delegations

- 21. A delegation may be revoked at will by resolution of the Board and written notice to the delegate or any other method provided for in the delegation (and similarly a sub-delegation may be revoked by written notice from the delegate to the sub-delegate)<sup>7</sup>.

### Relevant considerations when determining the appropriate level of delegation

- 22. When deciding the appropriate level of delegation or sub-delegation for a particular function or power, the Board makes the following considerations:
  - a. **Strategic influence:** The extent to which the exercise of a particular function or power will influence change within the system to achieve increasing alignment with the strategy;
  - b. **Magnitude:** The amount of funding to which a function or power relates, relative to the total available funds of Te Kura, and the amount of the individual funding decisions;
  - c. **Risk:** The level of risk to Te Kura and government (including legal, financial and reputational risk) in relation to the exercise of a particular function or power;
  - d. **Maturity:** The degree to which a function or power has been established within Te Kura as business as usual; and
  - e. **Extent of knowledge:** Those involved in making a final decision must have the appropriate knowledge and skills to understand the recommendations. The Board will consider the level within Te Kura that has the best combination of knowledge and skill for robust, informed decision-making for a particular function or power, and consider factors such as the requirement for a more strategic perspective, or operational knowledge.

---

<sup>4</sup> Regulation 8(1), and (2) Education (School Boards) Regulations 2020

<sup>5</sup> Regulation 8(3) Education (School Boards) Regulations 2020

<sup>6</sup> Regulation 8(6) Education (School Boards) Regulations 2020

<sup>7</sup> Regulation 8(7) Education (School Boards) Regulations 2020

## Directions relating to all delegations

23. All delegations made by the Board, and all sub-delegations made by Kaimahi delegated functions or powers by the Board, are subject to the directions in this section.

### Requirements for delegations

24. You may exercise a delegated function or power only if:
- a. The Board passes a resolution delegating you the function or power, and provides you with written notice of the delegation (which may be via this policy and Instrument of Delegation published on the intranet) and that delegation has not been revoked by resolution and written notice to you from the Board; or
  - b. A person who has been delegated a function or power under (a) sub-delegates the function or power to you in writing (with prior written consent of the Board), and that sub-delegation has not been revoked by written notice to you from that person, the Board, or Chief Executive, or upon expiry of the delegation, if the delegation specifies that it is for a fixed time period.

### Sub-delegation

25. The Board consents to sub-delegation only in limited situations. Delegates do not have general authority to sub-delegate any functions or powers.
26. You may sub-delegate functions or powers delegated to you by the Board only with the prior written consent of the Board (refer to **Appendix C**). If sub-delegation is permitted, it will be clearly specified in your written delegation.
27. All sub-delegations must be made by written notice to the sub-delegate. They must be in the standard form specified by Te Kura.
28. If you sub-delegate a function or power, you must inform the Board in writing.
29. Sub-delegated functions or powers cannot be further sub-delegated. If you are granted sub-delegated functions or powers, they will carry the same restrictions and conditions as those applicable to the original delegate.
30. If you are sub-delegated functions or powers, you must cease exercising them on written notice from the person who granted the sub-delegation, the Board, or the Chief Executive, or when the sub-delegation expires if it is time limited.

### Disclosure of interest

31. All delegates and sub-delegates must read and comply with the [Conflict of Interest Governance Policy](#). This policy and supporting hātepe outline how Te Kura manages disclosures and conflicts of interest. It covers:
- a. What a conflict of interest is;
  - b. How and when a conflict of interest or possible conflict of interest should be declared; and
  - c. The process for managing conflicts of interest.
32. If you become aware of a conflict of interest or possible conflict of interest in relation to a power or function that you have been delegated or sub-delegated, you must:
- a. Report it to the person to whom you report (or another suitable senior manager) as soon as you become aware of it; and

- b. Withdraw from any further involvement in the matter or decision in the area of the conflict until a conflict management plan is approved.

### **Scope of delegations**

- 33. You must be aware of the scope of your delegations and ensure that you act within that scope. If you consider that an exercise of a function or power may be outside of the scope of your delegation, you must immediately alert the person to whom you directly report (or another suitable senior manager) and must not exercise the power or function unless and until you are advised that it is within the scope of your delegation.

### **Purchasing decisions for future years**

- 34. Subject to the functions and powers described in Appendix C and Appendix D, you may make purchasing decisions or financial commitments that extend beyond the current financial year (outyears). Provided there is a reasonable need to do so, and the costs associated with the transaction can reasonably be expected to be met from Board approved budgets for future years (outyears).

### **Temporary delegations, including acting up in a higher position**

- 35. The Board may grant temporary delegations for a specified period to cover situations such as the temporary absence of the usual delegation holder or when a Kaimahi is acting in a higher position.
- 36. If you are granted a temporary delegation, you may exercise the functions and powers associated with that role, but only for the specified period.

### **Decisions must comply with administrative law**

- 37. You must make decisions that are open, transparent, rational, consistent, and wherever possible, based on robust evidence.
- 38. You must act according to law. This means that you must:
  - a. Act lawfully and within the scope of your power;
  - b. Not make errors of fact or law;
  - c. Take into account all relevant considerations and disregard irrelevant considerations;
  - d. Not act under dictation from another;
  - e. Not apply a policy/guide in a rigid way; and
  - f. Exercise the power of decision for a proper purpose.
- 39. You must act fairly. This means that you must:
  - a. Comply with the principles of natural justice (give those affected by your decisions an opportunity to be heard, and consider any submissions);
  - b. Act objectively and without bias and free of any conflict of interest; and
  - c. Comply with any legitimate expectation that exists.
- 40. You must act reasonably. This means that you must:
  - a. Not make a decision that no reasonable person would make in the circumstances;
  - b. Ensure that your decisions are supported by evidence; and
  - c. Ensure that the reasons for your decision are rationally connected to the decision.
- 41. To understand your obligations, you must undertake training provided relating to good decision-making.

## **No delegation to external panels, advisory groups, external secondees, contractors, or consultants**

42. Groups comprising only external people, Kaimahi, or comprising external people and Kaimahi, cannot exercise delegated functions or powers. This means if such Groups are involved in decision making, they can only make recommendations to whomever has the authority to make decisions.
43. External secondees, contractors, and consultants are not permitted to exercise any delegated function or power, even if they are acting in a permanent position to which delegations or sub-delegations would usually attach. The relevant function or power may be exercised by a Te Kura employee in a position to which the external secondnee, contractor, or consultant directly reports and to which the function or power is delegated.

## **Failure to act within delegation or sub-delegation**

44. Any exercise of a function or power outside the scope of a current delegation or sub-delegation must be reported immediately to your manager or manager's manager.

## **Decision must be in accordance with delegation instruments**

45. The delegation instrument for financial and human resources decision-making is in **Appendix A**. All delegated decisions must be taken in accordance with this instrument.

## **Compliance**

46. Breaches of this policy may be treated as a performance issue, misconduct, or serious misconduct and will be managed in accordance with the Te Kura [Kaimahi Code of Conduct](#) and the relevant employment agreement.

## **Monitoring and reporting**

47. The Chief Executive will oversee the implementation of this policy and will report annually to the Board on its compliance.

## **Further support and guidance**

48. Additional information that supports this policy can be found in:

### **Policy documents**

- a. [Acting Up and Secondments Hātepe Kaimahi](#)
- b. [Conflict of Interest Governance Policy](#)
- c. [Emergency Management Governance Policy](#)
- d. [Expenses, Allowances, & Reimbursement Hātepe Kaimahi](#)
- e. [Fraud Prevention & Detection Governance Policy](#)
- f. [Gifts Given & Received Hātepe Kaimahi](#)
- g. [Information Management & Security Governance Policy](#)
- h. [Kaimahi Code of Conduct](#)
- i. [Koha Given & Received Hātepe Kaimahi](#)
- j. [People and Wellbeing Governance Policy](#)
- k. [Policy Framework Governance Policy](#)
- l. [Procurement Hātepe Kaimahi](#)
- m. [Protected Disclosure Hātepe Kaimahi](#)



- n. [Purchase Card Hātepe Kaimahi](#)
- o. [Sensitive Expenditure Hātepe Kaimahi](#)
- p. [Te Tiriti o Waitangi Governance Policy](#)
- q. [Travel Hātepe Kaimahi](#)

## Guidance

- r. [Delegations Guidance](#) (SharePoint page link)
- s. [Employment agreements](#) (Ministry of Education Te Tāhuhu o te Mātauranga)
- t. [Financial Information for Schools Handbook](#) (Ministry of Education Te Tāhuhu o te Mātauranga)
- u. [Government Procurement Rules](#) (Ministry of Business, Innovation, & Employment Hīkina Whakatutuki)
- v. [Te Pouārahi The Judge Over Your Shoulder](#) (Te Tari Tune o te Karauna Crown Law).

## Legislation

- w. [Crown Entities Act 2004](#)
- x. [Crown Entities \(Financial Powers\) Regulations 2005](#)
- y. [Education and Training Act 2020](#)
- z. [Education \(School Boards\) Regulations 2020](#)
- aa. [Education \(School Planning and Reporting\) Regulations 2023](#)
- bb. [Employment Relations Act 2000](#)
- cc. [Protected Disclosures \(Protection of Whistleblowers\) Act 2022](#)
- dd. [Public Records Act 2005](#)

**Approved by Nicola Ngarewa, Chairperson, Te Aho o Te Kura Pounamu Board of Trustees**

# Appendix A: Instrument of Delegation

## Delegation

1. Pursuant to Regulation 8 of the Education (School Boards) Regulations 2020, I Nicola Ngarewa, Chairperson on behalf of Te Aho o Te Kura Pounamu Board of Trustees, authorise the persons holding or acting in positions listed in **Appendix B** to exercise the functions and powers described in **Appendix C and Appendix D**.

## Effective date

2. This Instrument of Delegation shall take effect from the date it is approved below and remain in force until revoked in writing.

## Prohibition on sub-delegation

3. Sub-delegation of any functions and powers delegated under this instrument is prohibited, unless explicitly allowed in **Appendix C** or where Te Aho o Te Kura Pounamu Board of Trustees have provided prior written authorisation.

## Conditions and requirements

4. The delegated functions and powers are subject to the conditions and limits outlined in this policy and its appendices.
5. The Board of Trustees expects delegates and sub-delegates to demonstrate a rigorous approach to the management of financial and human resources, adhere to our Code of Conduct, policies, and hātepe kaimahi, and embed these responsibilities within their areas of responsibility.

## Revocation

6. Effective from the date of this delegation, I hereby revoke all previous financial and human resources delegations, unless explicitly preserved within this delegation.

Effective date of the instrument: 26/05/2025

**Nicola Ngarewa, Chairperson, Te Aho o Te Kura Pounamu Board of Trustees**

## Appendix B: Delegation levels

1. All delegations must be in writing, and the delegate must have an approved budget before approving expenditure or entering financial commitments on behalf of Te Kura.

### Delegation levels

2. The general delegation levels 1 to 5 are determined by which position the delegate's position reports to in their employment agreement.

Delegation Level	Description
<b>0</b>	Chairperson, Board of Trustees (CBOT) Chairperson, Risk Assurance Committee (CRAC)
<b>1</b>	Chief Executive (CE) only
<b>2</b>	Deputy Chief Executives (DCEs) and other positions, with an approved budget and/or management responsibility for Kaimahi, that report to the Chief Executive.
<b>3</b>	Managers and other positions, with an approved budget and/or management responsibility for Kaimahi, that report to a level 2 position.
<b>4</b>	Managers, advisors, leads and other positions, with an approved budget and/or management responsibility for Kaimahi, that report to a level 3 position.
<b>5</b>	Team Managers, team leaders, and other positions, with an approved budget and/or management responsibility for Kaimahi, that report to a level 4 position.

### Abbreviations

3. Abbreviations contained in **Appendix C**:

Abbreviation	Role
CAS	Chief Advisor Strategy
CBOT	Chairperson, Board of Trustees (Board)
CE	Chief Executive
CIO	Chief Information Officer
CRAC	Chairperson, Risk Assurance Committee (RAC)
DCEEC	Deputy Chief Executive Curriculum
DCELD	Deputy Chief Executive Learning Delivery
DCESAS	Deputy Chief Executive Systems & Support
EDC	Education Council Approve Signatory
FACSA	Senior Facilities Management Advisor
FINM	Manager Finance
FINA	Senior Advisor Finance
FINSA	Senior or Financial Accountant

Abbreviation	Role
HRAV	Human Resources Advisor
HRM	Manager Human Resources
HRPL	Payroll Lead
HRSA	Senior Human Resources Advisor
MinEd	Minister of Education
MCS	Manager Creative Services
MoE	Secretary for Education
PRSM	Manager Procurement Services
PSC	Public Service Commissioner
SAWSM	Student & Whānau Support Manager

### Delegation terms

4. In **Appendix C**, the following terms are used to describe the limits of any delegation:

Term	Definition
<b>No limit</b>	Up to the amount of the annual operational budget, and within the scope of the strategic plan and any business plan approved by the Board.
<b>Limited</b>	The delegate must consider legal limitations when making a decision. This may include, but are not limited to, the requirements of the Crown Entities Act 2004, Education and Training Act 2020, Employment Relations Act 2000, or associated regulation and direction.
<b>Yes</b>	The delegate may take the action or make the decision described.
<b>No</b>	The delegate may not take the action or make the decision described.
<b>Endorsement required</b>	Before the delegate can make a decision, they must have the endorsement of the specified position, or the approval of MinEd, PSC or MOE.

## Appendix C: Financial and Human Resources Delegation limits

1. The following Financial and Human Resources Delegation limits should be read in conjunction with Appendix D: Application of delegations.

### Financial Delegations

Note #	Delegation - limits are GST exclusive unless stated otherwise	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Endorsement required	Can be sub-delegated
<b>1.00</b>	<b>Total approved operating budget envelope</b>								
1.01	Allocate budget within approved total operating budget envelope to kāinga centre(s)	Yes	Yes	No	No	No	No	No	No
1.02	Allocate kāinga (cost) centres to kāinga managers	Yes	Yes	No	No	No	No	No	No
1.03	Reallocate the budget within the approved total operating budget envelope among: <ul style="list-style-type: none"> <li>• wāhanga (divisions/directorates)</li> <li>• kāinga (cost) centres</li> <li>• roles</li> <li>• expense types</li> <li>• activities.</li> </ul>	Yes	Yes	No	No	No	No	No	No
1.04	Approve the budget allocation ratios for Ākonga (students)   Kaiako/Kaimanaaki (teachers/support staff).	Yes	Yes	No	No	No	No	DCELD & DCESAS	No
<b>2.00</b>	<b>Operating expenditure</b>								
2.01	Make purchasing decisions & other financial commitments within the annual operating budget & business plan approved by the Board, subject to individual delegations below	No limit	\$200,000	\$100,000	\$50,000	\$25,000	No	No	No
<b>3.00</b>	<b>Contracts for goods or services</b>								
3.01	Approve & sign (execute) a contract on behalf of Te Kura subject to individual delegations below	Yes	\$200,000	\$100,000	\$50,000 PRSM only	No	No	PRSM	No
3.02	Approve & sign vendor standard terms of trade on behalf of Te Kura where no other contract exists	Yes	\$200,000	\$100,000	\$50,000 PRSM only	No	No	PRSM	No

Note #	Delegation - limits are GST exclusive unless stated otherwise	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Endorsement required	Can be sub-delegated
3.03	Approve & sign an All of Government (AoG) contract, syndicated contract, or common capability contract on behalf of Te Kura	Yes	No	No	No	No	No	PRSM	No
3.04	Approve & sign an AoG service order - excluding contractors & consultants	Yes	\$200,000	\$100,000	\$50,000	\$25,000	No	No	No
3.05	Approve & sign an AoG service order for a contractor (Talent Service Order - TSO)	Yes	\$200,000	\$100,000	\$50,000	No	No	HRM	No
3.06	Approve & sign a contract for a contractor not under an AoG agreement	Yes	\$200,000	No	No	No	No	HRM & PRSM	No
3.07	Approve & sign an AoG service order for a consultant (Consultant Service Order - CSO)	Yes	\$200,000	\$100,000	No	No	No	CAS	No
3.08	Approve & sign a contract for a consultant not under an AoG agreement	Yes	\$200,000	No	No	No	No	CAS & PRSM	No
3.09	Approve engagement of any former employee under a contract for service.	Yes	\$200,000	No	No	No	No	HRM	No
3.10	Approve & sign a contract for Software as a Service (SaaS)	Yes	\$200,000	\$100,000 DCESAS only	\$50,000	\$25,000	No	CIO & FINM	No
3.11	Approve & sign a contract for information technology, related services, licences, & equipment	Yes	\$200,000	\$100,000 DCESAS only	\$50,000	No	No	CIO	No
<b>4.00</b>	<b>Property</b>								
4.01	Property lease, or licence to occupy, including carparks	Limited	No	No	No	No	No	MinEd approve	No
4.02	Property operating costs, including repairs & maintenance	No limit	\$200,000	\$100,000 DCESAS only	\$50,000 FINM only	\$25,000 FACSA only	No	No	No
<b>5.00</b>	<b>Sensitive expenditure &amp; charges</b>								
5.01	Alcoholic beverages	Yes	Yes	No	No	No	No	No	No
5.02	Koha	No limit	\$500	\$200	\$150	No	No	Kāinga Manager	No

Note #	Delegation - limits are GST exclusive unless stated otherwise	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Endorsement required	Can be sub-delegated
5.03	Gifts to Kaimahi	No limit	\$500	\$100	\$75	\$50	No	No	No
5.04	Gifts to third parties	No limit	\$500	\$100	\$75	\$50	No	No	No
5.05	Gifts received by Kaimahi from third parties	No limit	\$500	\$75	\$75	\$50	No	No	No
5.06	Gifts received by Te Kura	Limited	\$500	No	No	No	No	FINM	No
5.07	Request donations, excluding overnight camps, from ākonga, parents, or caregivers	No	No	No	No	No	No	No	No
5.08	Request donation for overnight camp from ākonga, parents, or caregivers	No limit	No limit	\$500	\$200	No	No	No	No
5.09	Charges for optional items to ākonga, parents, or caregivers	No limit	No limit	\$500	\$200	No	No	No	No
5.10	Domestic travel	No limit	\$200,000	\$100,000	\$50,000	\$25,000	No	No	No
5.11	Domestic travel - incidental private travel	Limited	Limited	Limited	Limited	No	No	FINM	No
5.12	Trans-Tasman travel	No limit	No limit	No	No	No	No	No	No
5.13	Trans-Tasman travel - incidental private travel	Limited	Limited	No	No	No	No	FINM	No
5.14	International travel, included in Board approved annual travel plan	Up to limit of approved plan	Up to limit of approved plan	Up to limit of approved plan	No	No	No	No	No
5.15	International travel, not included in Board approved annual travel plan	No limit	No	No	No	No	No	No	No
5.16	International travel - incidental private travel	Limited	Limited	No	No	No	No	FINM	No
5.17	Fringe Benefit Tax or other taxes incurred as a result of incidental private travel - all destinations	No limit	No	No	No	No	No	FINM	No
5.18	Air New Zealand Koru Club membership	Yes	Yes	No	No	No	No	No	No
5.19	Purchase cards - set credit facility total with bank	Yes	Yes	DCESAS only	No	No	No	No	No
5.20	Purchase cards - issue	Yes	Yes	DCESAS only	No	No	No	No	No
5.21	Purchase cards - approve transactions	Yes	Yes	Yes	Yes	Yes	No	No	No
5.22	Purchase cards - authorise credit limit	Yes	Yes	DCESAS only	No	No	No	No	No

Note #	Delegation - limits are GST exclusive unless stated otherwise	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Endorsement required	Can be sub-delegated
5.23	Purchase cards - cancel	Yes	Yes	DCESAS only	FINM only	No	No	No	No
<b>6.00</b>	<b>Grants &amp; support payments</b>								
6.01	Applying for a grant on behalf of Te Kura	Yes	Yes	Yes	No	No	No	FINM	No
6.02	Making grants to third parties	Limited	No	No	No	No	No	FINM	No
6.03	Student support payments	No limit	Yes	DCESAS only	FINM only	No	No	FINM	No
6.04	Ākonga connectivity assistance payment	No limit	Yes	DCESAS only	FINM only	No	No	FINM	No
<b>7.00</b>	<b>Payroll</b>								
7.01	Sign off payroll - standard	Yes	Yes	DCESAS only	HRM only	No	No	No	No
7.02	Sign off payroll - out of cycle	Yes	Yes	DCESAS only	HRM only	No	No	No	No
7.03	Approve payroll in advance	Yes	Yes	DCESAS only	HRM only	No	No	No	No
7.04	Approve repayment plan	Yes	Yes	DCESAS only	HRM only	No	No	No	No
<b>8.00</b>	<b>Decisions or commitments - only where permitted by law</b>								
8.01	Advertising or any other publicity in a financial year	No limit	\$150,000	CAS only \$75,000	No	No	No	MCS	No
8.02	Borrowing	Limited	No	No	No	No	No	FINM	No
8.03	Cash payments	No limit	Yes	DCESAS only	No	No	No	FINM	No
8.04	Compensation or damages in settlement of claims	Limited	\$150,000	No	No	No	No	DCESAS	No
8.05	Compromises of claim Te Kura has under contract	Limited	\$150,000	No	No	No	No	DCESAS	No
8.06	Ex-gratia expenses	Limited	\$30,000	No	No	No	No	DCESAS	No
8.07	Finance lease	Limited	No	No	No	No	No	FINM	No
8.08	Fines	No limit	\$500	No	No	No	No	FINM	No



Note #	Delegation - limits are GST exclusive unless stated otherwise	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Endorsement required	Can be sub-delegated
8.09	Guarantee	Limited	Limited	Limited DCESAS only	No	No	No	DCESAS	No
8.10	Indemnity	Limited	Limited	Limited DCESAS only	No	No	No	DCESAS	No
8.11	Loan to a third party	No	No	No	No	No	No	No	No
8.12	Penalty interest or late payment fees	No limit	\$500	No	No	No	No	FINM	No
<b>9.00</b>	<b>Administrative authority</b>								
9.01	Approve & pay vendor consolidated invoices	Yes	Yes	DCESAS only	FINM only	No	No	FINM	No
9.02	Bad debt write off - excluding monies due from employees	No limit	\$500	No	No	No	No	FINM	No
9.03	Approve & pay "across school invoices"	Yes	Yes	DCESAS only	FINM only	FNA only	FINSA only		
9.04	Balance Sheet management, including provisions, prepayments, & revaluations	Yes	Yes	DCESAS only	FINM only	No	No	FINM	No
9.05	Exceptions to the Procurement Hātepe Kaimahi & Government Procurement Rules	Yes	Yes	DCESAS only	FINM only	No	No	PRSM	No
9.06	Manage bank accounts & payment systems, to make payments	Yes	Yes	DCESAS only	FINM only	No	No	FINM	No
9.07	Appoint payment system signatory or approver	Yes	No	No	No	No	No	DCESAS	No
9.08	Approve payment to the Ministry of Education	Yes	Yes	DCESAS only	FINM only	No	No	DCESAS	No
9.09	Approve & pay taxes & levies	Yes	Yes	DCESAS only	FINM only	No	No	FINM	No
9.10	Approve tuition fee refunds & apply discretion to approve tuition fee refunds	Yes	Yes	DCESAS only	SAWSM only	No	No	No	No
<b>9.00</b>	<b>Bank accounts &amp; cash management</b>								
9.01	Establish bank accounts (approved bank accounts)	Limited	No	No	No	No	No	DCESAS	No

Note #	Delegation - limits are GST exclusive unless stated otherwise	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Endorsement required	Can be sub-delegated
9.02	Establish term-deposit within existing approved banking arrangements	Yes	Yes	Up to 24 months DCEAS only	Up to 24 months FINM only	No	No	No	No
9.03	Manage cashflow & approve allocation of funds to an approved bank accounts	Limited	Limited	Limited DCEAS only	Limited FINM only	No	No	FINM	No
9.04	Approve online banking signatories	Yes	Yes	DCEAS only	No	No	No	FINM	No
<b>10.00</b>	<b>Capital expenditure &amp; asset management</b>								
10.01	Purchase of land or buildings	Limited	No	No	No	No	No	MinEd approve	No
10.02	Other capital expenditure - within the capital budget approved by the Board	No limit	\$200,000	\$100,000	\$50,000	\$25,000	No	No	No
10.03	Other capital expenditure - not within the capital budget approved by the Board	No limit	No	No	No	No	No	No	No
10.04	Ministry of Education 5 Year Agreement Projects within approved plan	No limit	\$400,000	\$200,000 DCEAS only	\$100,000 FINM only	\$50,000 FACSA only	No	Appointed 3 <sup>rd</sup> party project manager	No
10.05	Ministry of Education 5 Year Agreement Project construction variations within approved plan budget, in accordance with the variation calculation formula	No limit	\$100,000	\$50,000 DCEAS only	\$25,000 FINM only	No	No	Appointed 3 <sup>rd</sup> party project manager	No
<b>11.00</b>	<b>Disposal of fixed assets &amp; intangibles</b>								
11.01	Land & building disposal or impairment	Limited	No	No	No	No	No	MinEd approve	No
11.02	Disposal or impairment of other fixed assets or intangibles within approved capital plan	No limit	\$100,000	\$50,000 DCEAS only	\$25,000 FINM only	No	No	No	No
11.03	Disposal of fixed assets by donation to a third party	No limit	\$100,000	\$50,000 DCEAS only	\$25,000 FINM only	No	No	No	No

## Human Resources Delegation

Note #	Delegation	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Endorsement required	Can be sub-delegated
<b>20.00</b>	<b>Position management (organisation structure) - levels 1 to 5 cannot make a decision about a direct report, these must be escalated to the one-up manager who will make the decision in accordance with their delegated authority</b>								
20.01	Establish a new permanent position under coverage of a collective employment agreement, including sizing & salary band	Yes	Yes	Yes	No	No	No	HRM	No
20.02	Establish a new permanent position under an excluded individual employment agreement, including sizing & salary band	Yes	Yes	No	No	No	No	PSC approve	No
20.03	Approve an additional permanent position, where the named position is already established within the structure, under either a collective or individual employment agreement	Yes	Yes	Yes	No	No	No	HRM	No
20.04	Disestablish a permanent position under a collective or individual employment agreement	Yes	Yes	No	No	No	No	HRM	No
20.05	Make amendments to an existing permanent position	Yes	Yes	Yes	No	No	No	HRM	No
<b>21.00</b>	<b>Employment terms &amp; conditions levels - 1 to 5 cannot make a decision about a direct report, these must be escalated to the one-up manager who will make the decision in accordance with their delegated authority</b>								
21.01	Endorse amendments to any collective or individual employment agreement standard terms & conditions	Yes	Yes	No	No	No	No	PSC approve	No
21.02	Endorse terms & conditions for an employee or employees that are more favourable than the standard terms & conditions	Yes	Yes	No	No	No	No	PSC approve	No
<b>22.00</b>	<b>Bargaining, remuneration, &amp; annual review - levels 1 to 5 cannot make a decision about a direct report, these must be escalated to the one-up manager who will make the decision in accordance with their delegated authority</b>								
22.01	Negotiate a collective employment agreement with the bargaining agent, including remuneration	No	No	No	No	No	No	PSC approve	No
22.02	Approve the setting of the salary b& range for individual employment agreements	Yes	Yes	No	No	No	No	PSC approve	No

Note #	Delegation	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Endorsement required	Can be sub-delegated
22.03	Approve annual job performance ratings for Excluded Individual Employment employees following the performance review process	Yes	Yes	No	No	No	No	HRM	No
22.04	Approve annual review of salaries for employees covered by an Excluded individual employment agreement	Yes	Yes	No	No	No	No	HRM	No
22.05	Approve teacher annual increment review	Yes	Yes	EDC only	EDC only	No	No	HRM	No
<b>23.00</b>	<b>Recruitment &amp; secondment - levels 1 to 5 cannot make a decision about a direct report, these must be escalated to the one-up manager who will make the decision in accordance with their delegated authority</b>								
23.01	Approve appointment of any former kaimahi to any permanent, fixed-term, casual, or relief teacher position, subject to individual delegations in this appendix	Yes	Yes	Yes	No	No	No	HRM	No
23.02	Approve appointment of any permanent employee	Yes	Yes	Yes	No	No	No	HRM	No
23.03	Approve appointment of any fixed-term employment	Yes	Up to 24-months	Up to 24-months	Up to 12-months	No	No	HRM	No
23.04	Approve there renewal or extension of any fixed term employment	Yes	Up to 18-months	Up to 12-months	No	No	No	HRM	No
23.05	Approve the variation of hours of work, that do not renew or extend, any fixed term employment	Yes	Yes	Yes	Yes	No	No	HRM	No
23.05	Approve appointment of any casual employment, including a relief teacher	Yes	Yes	Yes	Yes	No	No	HRM	No
23.06	Approve the offer of a discrete period of work to a casual employee (who is not a relief teacher).	Yes	Yes	Upto20-days	Upto15-days	No	No	No	No
23.07	Approve the offer of a discrete period of work to a relief teacher - subject to collective terms	Up to 3weeks	Up to 3weeks	Up to 3weeks	Up to 3weeks	Up to 3weeks	Up to 3weeks	No	No
23.08	Approve the secondment of any permanent or fixed term employee to a position within Te Kura	Yes	Yes	Yes	No	No	No	HRM	No
23.09	Approve the secondment of any permanent or fixed term employee to a position external to Te Kura	Yes	Yes	Yes	No	No	No	HRM	No
23.10	Approve the secondment to Te Kura from an external organisation	Yes	Yes	Yes	No	No	No	HRM	No
<b>24.00</b>	<b>Employment checks - all kaimahi</b>								

Note #	Delegation	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Endorsement required	Can be sub-delegated
24.01	Approve New Zealand Police vetting application	Yes	Yes	Yes	HRM only	HRSA & HRAV only	HRSA & HRAV only	HRM	No
24.02	Approve Ministry of Justice criminal record check	Yes	Yes	Yes	HRM only	HRSA & HRAV only	HRSA & HRAV only	HRM	No
24.03	Approve a credit history check	Yes	Yes	Yes	HRM only	HRSA & HRAV only	HRSA & HRAV only	HRM	No
<b>25.00</b>	<b>Termination, retirement, disciplinary action, &amp; settlements - all employees</b>								
25.01	Issue a written warning in accordance with the relevant employment agreement	Yes	Yes	Yes	Yes	No	No	HRM	No
25.02	Issue a final written warning in accordance with the relevant employment agreement - levels 2 to 5 cannot issue a final warning to a direct report	Yes	Yes	Yes	Yes	No	No	HRM	No
25.03	Suspend an employee in accordance with the relevant employment agreement	Yes	Yes	Yes	Yes	No	No	HRM	No
25.04	Approve the termination of an employee's employment due to redundancy	Yes	Yes	No	No	No	No	HRM	No
25.05	Approve the termination of an employee's employment contract for disciplinary reasons	Yes	Yes	No	No	No	No	HRM	No
25.05	Approve any employment settlement	Yes	Yes	No	No	No	No	HRM	No
25.06	Endorse medical retirement in accordance with relevant employment agreement	Yes	Yes	No	No	No	No	MoE	No
<b>26.00</b>	<b>Approve employee allowances, &amp; entitlements</b>								
26.01	Approve management units in accordance with the applicable collective or individual employment agreement	Yes	Yes	Yes	Yes	Yes	No	No	No
26.02	Approve the payment of any other allowances applicable to Te Kura included in the relevant collective or individual employment agreement	Yes	Yes	Yes	Yes	Yes	No	No	No
26.03	Approve overtime applicable to Te Kura in accordance with the relevant collective or individual employment agreement	Yes	Yes	Yes	Yes	No	No	No	No

Note #	Delegation	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Endorsement required	Can be sub-delegated
26.03	Confirm hours worked within the applicable collective or individual employment agreement	Yes	Yes	Yes	Yes	Yes	No	No	No
26.04	Approve a medical examination in accordance with any collective or individual employment agreement including reasonable costs	Yes	Yes	Yes	Yes	No	No	HRM	No
26.05	Approve relocation expenses in accordance with any collective or individual employment agreement	Yes	Yes	Yes	No	No	No	HRM	No
26.06	Approve any severance payments because of a change process	Yes	Yes	No	No	No	No	HRM	No
26.07	Approve training in accordance with any collective or individual employment agreement	Yes	Yes	Yes	No	No	No	No	No
26.08	Approve any enhanced early retirement payments (ex-gratia payments) because of a change process	Yes	Yes	No	No	No	No	HRM	No
<b>27.00</b>	<b>Conflicts of Interest - all kaimahi</b>								
27.01	Approve conflict management plan	Yes	Yes	Yes	Yes	No	No	No	No
<b>28.00</b>	<b>Approve employee leave &amp; time in lieu</b>								
28.01	Approve annual leave for any employee, entitled & accrued leave only	Yes	Yes	Yes	Yes	Yes	No	No	No
28.02	Approve anticipated annual leave for any employee	Yes	Yes	Yes	Yes	No	No	No	No
28.03	Approve employees cashing up one week of their annual leave entitlement in accordance with the Holidays Act 2003 in a 12 month period	Limited	Limited	Limited	No	No	No	HRM	No
28.04	Approve alternative holidays for any employee working on a Public Holiday & taking Alternative Holidays	Yes	Yes	Yes	No	No	No	No	No
28.05	Approve domestic & sick leave for any employee, entitled only	Yes	Yes	Yes	Yes	Yes	No	No	No
28.06	Approve anticipated (discretionary) domestic & sick leave for any employee	Yes	Yes	Yes	Yes	No	No	No	No
28.07	Approve employment relations education leave for any employee	Yes	Yes	Yes	Yes	No	No	No	No

Note #	Delegation	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Endorsement required	Can be sub-delegated
28.08	Approve family violence leave for any employee	Yes	Yes	Yes	Up to 10 days	Up to 10 days	Up to 10 days	HRM	No
28.09	Approve jury service for any employee	Yes	Yes	Yes	Yes	Yes	Yes	No	No
28.10	Approve leave without pay (LWOP) for any employee	Yes	Yes	Yes	Up to 10 days	No	No	No	No
28.11	Approve parental leave for any employee	Yes	Yes	Yes	Yes	Yes	Yes	HRM	No
28.12	Approve special or other discretionary leave (paid or unpaid) for any employee	Yes	Yes	Yes	Up to 10 days	No	No	No	No
28.13	Approve study leave (paid & unpaid) for any employee	Yes	Yes	Yes	Yes	No	No	No	No
28.14	Approve tangihanga (bereavement) leave for an employee	Yes	Yes	Yes	Up to 5 days	No	No	HRM	No
28.15	Approve time in lieu for any employee	Yes	Yes	Yes	Yes	Yes	No	No	No
<b>29.00</b>	<b>Flexible working, &amp; shut down period - all kaimahi</b>								
29.01	Approve flexible working arrangements for any kaimahi	Yes	Yes	Yes	Yes	No	No	No	No
29.02	Approve any annual shut down period	Yes	Yes	No	No	No	No	No	No
<b>30.00</b>	<b>Recovering overpayments to employees</b>								
30.01	Approve the decision not to recover overpayments made to an employee	Limited	Limited	Limited DCESAS only	No	No	No	FINM	No
<b>31.00</b>	<b>Practicing certificates</b>								
31.01	Endorse applications for teacher registration or renewal of practicing certificates, on behalf of Te Kura	Yes	EDC only	EDC only	EDC only	EDC only	EDC only	No	No

## Appendix D: Application of delegations

1. The Board of Trustees (Board) holds the authority to make employment decisions, purchasing decisions, and other financial commitments. However, it is not practical for the Board to make every decision, and Kaimahi are often better positioned operationally to make certain decisions.
2. To address this, the Board delegates authority to Kaimahi who are trustees or employees to make these decisions on their behalf.
3. Delegates must make decisions as the Board would, using the same information—not based on personal beliefs or objectives.

### Delegation scope, principles, and rules

4. A Delegation consists of three parts: scope, principles, and rules:
  - a. **Scope:** Delegations can only be exercised within the scope of the delegate's approved business plan and budget.
  - b. **Principles:** These are outlined in the policy above. In essence, the Board trusts the delegate to make decisions that are lawful, fair, and reasonable while holding them accountable for these decisions.
  - c. **Rules:** These are detailed in **Appendix C**. They set specific limits, such as the maximum value of a purchasing decision or whether a delegate can appoint permanent employees. Designing, structuring, or dividing purchasing decisions, purchase orders, or invoices into separate parts to avoid the Financial Delegation limits set out in **Appendix C** is prohibited.
5. When a delegate accepts a role, they also accept the associated Delegations, acknowledging their understanding and accountability for making decisions or taking actions that are within the scope, principles, and rules.

### Delegation holder absences

6. For planned and unplanned absences longer than half a day and up to five working days, request for approval of financial or human resource decisions should be referred to the delegation holder's one-up manager or another suitable senior manager.
7. If a delegation holder is absent for more than five working days, they or their manager (or another suitable senior manager) must:
  - a. Nominate someone to act on their behalf.
  - b. Inform Human Resources of the nomination.
  - c. Human Resources must issue a temporary delegation, specifying the start and end dates. This temporary delegation must be approved by:
    - i. Board Chairperson;
    - ii. Risk Assurance Committee Chairperson; or
    - iii. Chief Executive.

## Interpretation of delegations and directions

8. The following directions to delegates should be read in conjunction with Appendix C: Financial and Human Resources Delegation limits.



## Financial Delegations

Note #	Directions to delegates
1.00	The total operating budget envelope is the net budget surplus (total revenue plus other comprehensive income, less total expenditure) approved by the Board for the financial year.
1.01	Allocating individual budgets to kāinga (cost) centres.
1.02	Determining kāinga (cost) centre responsibility - allocating individual kāinga centre(s) to a kāinga (cost centre) managers. This includes signing any delegation letter. A delegation letter is provided to kaimahi to allocate budget responsibility (kāinga centre & budget allocation), & confirm the Board delegation level. Budget responsibility can only be assigned to positions that have delegated functions or powers from the Board.
1.03	Subject to the Education & Training Act 2020, funding conditions, or Board direction, discretion to reallocate budget within the approved total operating budget envelope. The Board must approve any forecast reduction in net surplus for the current budget year or any outyear.
1.04	This model is used to allocate budgets to kāinga (costs) centres for Kaiako/Kaimanaaki (teachers/support staff).
2.01	This is the general delegation of financial authority to make purchasing decisions or financial commitments within an operating budget approved by the Board & consistent with the approved business plan. This authority is subject to any restrictions & authorities listed in <b>Appendix C</b> .
3.00	<p><b>Contract value thresholds</b></p> <ul style="list-style-type: none"> <li>- All delegations apply to the total value of the contract (WOLC).</li> <li>- Contracts with a WOLC of \$50,000 or more must have a written contract. This can include the vendor's standard terms of trade.</li> <li>- All contracts with a WOLC of \$50,000 or more should have a purchase order approved in the FMIS.</li> </ul> <p><b>Variations to contract value (WOLC)</b></p> <p>Any variation to the WOLC must be approved by either:</p> <ul style="list-style-type: none"> <li>- The delegate who approved the original contract or the most recent revision; or</li> <li>- A delegate with the appropriate delegation level if the WOLC has increased.</li> </ul> <p><b>Variations to contract scope</b></p> <ul style="list-style-type: none"> <li>- Variations to the scope of a contract, where there is no change to the WOLC, must be approved by the delegate who approved the contract or most recent revision.</li> </ul> <p><b>Vendor setup &amp; credit accounts</b></p> <p>The Manager of Finance may approve &amp; direct kaimahi (staff) reporting to them, or their direct reports, to:</p> <ul style="list-style-type: none"> <li>- Set up a vendor in the FMIS; and</li> <li>- Provide necessary information to a vendor to establish a credit account.</li> </ul>
3.02	When there is not specific contract between Te Kura & the vendor, the vendor's standard terms of trade may be acceptable provided they comply with the Education & Training Act 2020, Crown Entities Act 2004, & any other legislation or direction. Limitations may include, but are not limited to, guarantees, indemnities, borrowing, & late payment or any other penalties.
3.03	All-of-Government (AoG) contracts are administered by Ministry of Business, Innovation & Employment Hīkina Whakatutuki, refer [rules 58 to 60]. This delegation relates to the "master agreement" not the individual service orders under the master agreement.
3.04	When services such as rental cars or hotel accommodation are arranged through an AoG contract, travellers may sign rental car agreements or hotel check-in forms without needing a specific delegation.
3.05	Contractors must be onboarded & comply with Human Resources requirements.

Note #	Directions to delegates
3.06	Contractors must be onboarded & comply with Human Resources requirements. Contractors should only be contracted outside of the AoG agreement in exceptional circumstances.
3.08	Consultants should only be contracted outside of the AoG agreement in exceptional circumstances.
3.09	There must be a genuine reason to engage a former employee under a contract for service - this must comply with any public sector guidance.
3.10	Manager Finance or their delegate must endorse the accounting treatment before any purchase decision or financial commitment is made.
4.01	Refer s.160 & s.161 Education & Training Act 2020. MinEd has delegated this to MoE.
5.00	Sensitive Expenditure must be pre-approved. The Board & Chief Executive expenditure must be authorised by the Board Chairperson. The Board Chairperson's expenditure must be authorised by the Chairperson of the Risk Assurance Committee.
5.02	All Koha accepted by Te Kura must be recorded as revenue & are subject to s.159 of the Education & Training Act 2020.
5.03	Refer Gifts Given & Received Hātepe Kaimahi for application of rules.
5.04	Refer Gifts Given & Received Hātepe Kaimahi for application of rules.
5.05	Refer Gifts Given & Received Hātepe Kaimahi for application of rules.
5.06	All gifts accepted by Te Kura must be recorded as revenue & are subject to s.159 of the Education & Training Act 2020.
5.07	Te Kura has opted in to the Ministry of Education School Donation Scheme - this means that donations cannot be requested from ākonga, parents, or caregivers - except for overnight camps.
5.08	Refer to Donation Requests & Other Charges to Parents, or Caregivers Guidance.
5.09	Refer to Donation Requests & Other Charges to Parents, or Caregivers Guidance.
5.10	All travel must receive written pre-approval from the Delegate, & must comply with the Travel Hātepe Kaimahi.
5.11	All private travel must receive written pre-approval from the Delegate, & must comply with the Travel Hātepe Kaimahi limits on incidental private travel.
5.12	All travel must receive written pre-approval from the Delegate, & must comply with the Travel Hātepe Kaimahi.
5.13	All private travel must receive written pre-approval from the Delegate, & must comply with the Travel Hātepe Kaimahi limits on incidental private travel.
5.16	All private travel must receive written pre-approval from the Delegate, & must comply with the Travel Hātepe Kaimahi limits on incidental private travel.
5.17	The private portion of any Te Kura travel should not result in any Fringe Benefit Tax or other taxation resulting from an employee benefit. If in exceptional circumstances taxes are payable then these must be paid by the traveller.
5.18	Refer Travel Hātepe Kaimahi for approval criteria.
5.19	Any change in the credit facility must be reported to the RAC Chairperson.
5.20	Expenditure limits & P-Cards for the Board & Chief Executive must be authorised by the Board Chairperson. The Board Chairperson's P-Card must be authorised by the Chairperson of the Risk Assurance Committee. Expenditure limits & P-Cards for SLT members must be authorised by the Chief Executive.

Note #	Directions to delegates
5.21	Delegate must only approved transactions that relate to their Kāinga Centre or the Kāinga Centre of their reports.
5.22	Authority to set P-Card limits includes increasing or decreasing existing P-Card limits to meet a business need including overseas travel.
5.23	Reasons for cancellation may include, but are not limited to, lack of use, termination of employment or change in role, or failure to comply with the Purchase Card Hātepe Kaimahi including failure to manage the documentation & approval of charges appropriately.
6.00	The Manager Finance may direct kaimahi reporting to them or their direct reports to process & pay approved transactions, or implement approved actions.
6.02	Any payment to any third party must be consistent with Ministry of Education funding Conditions & the Education & Training Act 2020.
6.03	Payment of Student Support Payments may be authorised by the Manager Finance over & above their current delegation where the payment schedule has been reconciled, reviewed & recommended for payment by the nominated Business Owner.
6.04	Approved via the online eligibility application process. Acceptance of an eligible connectivity assistance request is deemed to be approval to charge to the kāinga centre responsible for connectivity.
7.00	The Manager Finance may direct kaimahi reporting to them or their direct reports to process approved transactions.
7.01	Standard means scheduled wage or salary payment cycle.
7.02	Out of cycle means a wage or salary payment outside of the standard payment cycle.
8.00	Consideration must be given to any limits on the authority of the Board before entering into these types of arrangements, or making a purchasing decision or financial commitment.
8.01	Refer <a href="#">Cabinet Circular (18) 2</a> for guidance about what is generally acceptable Public Service practice.
8.02	Refer s.155 & s.156 Education & Training Act 2020, s.160 to s.164 Crown Entities Act 2004, & s.12 Crown Entities (Financial Powers) Regulations 2005 for limitations on borrowing. Board may not delegate any authority. See S2.10.1 of the Financial Information for Schools handbook (MoE) for further information & guidance.
8.03	Te Kura should only make cash payments in exceptional circumstances. A failure to plan is not an exceptional circumstance.
8.04	Refer <a href="#">Cabinet Circular (18) 2</a> for guidance about what is generally acceptable Public Service practice.
8.05	Refer <a href="#">Cabinet Circular (18) 2</a> for guidance about what is generally acceptable Public Service practice.
8.06	Refer <a href="#">Cabinet Circular (18) 2</a> for guidance about what is generally acceptable Public Service practice.
8.07	Refer s.155 & s.156 Education & Training Act 2020, s.160 to s.164 Crown Entities Act 2004, & s.12 Crown Entities (Financial Powers) Regulations 2005 for limitations on borrowing. Board may not delegate any authority. See 2.10.1 of the Financial Information for Schools Handbook (MoE) for additional information & guidance.
8.08	Fines incurred by Kaimahi or third parties as a result of their act or omission must be paid by the Kaimahi or third party. Fines as an act or omission of Te Kura must be reported to the Board.

Note #	Directions to delegates
8.09	Refer s.157 Education & Training Act 2020 & s.160 to s.164 Crown Entities Act 2004 for limitations on guarantees.
8.10	Refer s.157 Education & Training Act 2020 & s.160 to s.164 Crown Entities Act 2004 for limitations on indemnities.
8.11	Loans are not allowed under s.154 of the Education & Training Act 2020. In no circumstance shall the Board or any other person approve a loan to any party. This includes loans to any Kaimahi, parents, trusts associated with the school or any external party.
8.12	Te Kura should not permit late payment fees or interest charges in any Contract for Services. Payment of late payment fees or penalty interest should be only in exceptional circumstances & comply with the Education & Training Act 2020 & Crown Entities Act 2004.
9.00	The Manager Finance may direct kaimahi reporting to them or their direct reports to process & pay approved transactions, or implement approved actions.
9.01	Where the purchasing decision has been pre-approved, for example all travel, then the consolidated invoice records these decisions can be approved by the delegates & allocated to individual Kāinga Centre without further approval.
9.03	<p>Payment of invoices "across the school" may be authorised by the Financial Accountant or Assistant Accountant under the following conditions:</p> <p>Orders via the Student Management System: Items ordered through the Student Management System are considered pre-approved by the relevant Kāinga Manager.</p> <p>Centralised Procurement or multi-kāinga expenditure: Invoices covering multiple Kāinga may be authorised if they relate to a centralised procurement activity or have been pre-approved by the Kāinga Manager as part of an established business process.</p> <p>Details of these transactions will be recorded &amp; maintained by the Financial Accountant or Assistant Accountant.</p>
9.05	All exceptions to Government Procurement Rules must be recorded in writing.
9.07	Only Te Kura permanent or fixed-term employees can be appointed as a payment system signatory or authoriser.
9.08	Payment to the Ministry of Education as a result of funding reconciliations required in the annual resourcing notice.
9.09	Delegates may approve and pay government taxes and levies up to the full amount owed. These approvals and payments are not subject to general delegation limits.
9.00	Te Kura bank accounts must be in the name of Te Aho o Te Kura Pounamu only. All bank accounts must be in New Zealand dollars.
9.01	Refer s.158 Crown Entities Act 2004, s.160 Crown Entities Act 2004, & reg. 5 to 8 Crown Entities (Financial Powers) Regulations 2005, or a notice in the Gazette published by the Minister of Finance.
9.02	Consideration should be given to splitting investments between two or more approved banks to optimise the spread of risk, interest returns & flexibility of the terms of the investment.
9.03	<p>At no time is a bank account to be operated in overdraft except in accordance with the requirements of the reg.12 Crown Entities (Financial Powers) Regulations 2005.</p> <p>Interest bearing deposit accounts are to be operated to hold cash resources wherever possible consistent with the availability of cash for current operating purposes.</p>
9.04	Two signatories are required to approve any online banking transaction or instruction. Signatories must be level 1 to 3.

Note #	Directions to delegates
<b>10.00</b>	This is the general delegation of financial authority to make purchasing decisions or financial commitments within a capital budget approved by the Board & consistent with the approved business plan. This authority is subject to any restrictions & authorities listed in <b>Appendix C</b> .
<b>10.01</b>	Refer s.160 & s.161 Education & Training Act 2020. MinEd has delegated this to MoE.
<b>10.02</b>	By transaction, not aggregated as per approved Capital budget. By subject, for Curriculum resources.
<b>11.00</b>	Limits are net book value at the time of disposal, not the purchase cost.
<b>11.01</b>	Refer s.160 & s.161 Education & Training Act 2020. MinEd has delegated this to MoE.

## Human Resources Delegations

Note #	Directions to delegates
<b>20.00</b>	Any decision must be consistent with legislation, any direction received under any Act, & the relevant collective or individual employment agreement.
<b>20.01</b>	When a new position is established, it introduces a role that did not previously exist within Te Kura. This differs from increasing or reducing the number of kaimahi in an existing role, which simply expands the workforce within an already approved role. For example: <ul style="list-style-type: none"> <li>Establishing a new position: Creating a 'Digital Learning Specialist' role when no such position previously existed.</li> <li>Adding kaimahi to an existing position: Hiring additional "Team Leader – Learning Support" when the role already exists in the school.</li> </ul>
<b>20.02</b>	The Secretary of Education is delegated. Each position under an Excluded IEA is independently job-sized & assigned to a salary range or any other relevant settlement.
<b>20.03</b>	Te Kura is not a 'payrolled' school - s.555 Education & Training Act 2020 funding allows Te Kura to make decisions about the structure & number of kaimahi up to the limit of that funding. Other funding may have specific conditions that must be considered when making changes to employee positions.
<b>22.01</b>	Te Kura supports PSC & MOE in the collective agreement bargaining process.
<b>22.02</b>	The Board (or their delegate) must endorse any salary range, which is then subject to Public Service Commissioner approval.
<b>22.03</b>	Any performance review process may be subject to moderation.
<b>22.04</b>	Salary ranges are reviewed annually, considering public sector median salary data, market data for specialist roles where applicable, recruitment & retention considerations, & financial capacity. The Board (or their delegate) must endorse any salary range, which is then subject to Public Service Commissioner approval. It is important to note that changes to salary ranges do not automatically result in salary increases for Kaimahi.
<b>23.00</b>	These decisions related to approved positions refer Note 20.00 for approval delegations.
<b>23.01</b>	This is an additional step in the recruitment process - for example a level 3 can appoint to a fixed-term position but cannot appoint a former kaimahi. A DCE would need to approve the former kaimahi.
<b>23.03</b>	There must be genuine reasons based on genuine grounds for fixed-term employment. You must proactively seek the advice and endorsement of HR on the reasons for fixed-term employment.

Note #	Directions to delegates
23.04	Decisions around the use of further fixed term agreements for an individual kaimahi need to be carefully considered. Renewal or extension of fixed-term employment agreements need to have a genuine reason. You must proactively seek the advice of HR on the reasons for renewing or extending fixed-term employment.
23.05	Any change in hours need to consider the budget availability & any delegations regarding position management.
23.05	Casual employment is irregular work arrangements where: <ul style="list-style-type: none"> <li>• Te Kura offers work as needed;</li> <li>• kaimahi has the right to accept or decline work; and</li> <li>• there is no expectation of ongoing work beyond each engagement.</li> </ul>
23.06	The day limits are for each specific offer of work. For clarity, any extension of a specific offer of work is subject to these limits.  If a casual kaimahi starts working regular hours or shifts over a period of time, you must immediately seek advice from HR.
23.07	An offers of a discrete period of work to a to relief workers must comply with the relevant employment agreement. - Define discrete period of work.
23.08	Refer Acting-up & Secondments Hātepe Kaimahi - this may include a 'time-allowance'.
23.09	Refer Acting-up & Secondments Hātepe Kaimahi.
23.10	Refer Acting-up & Secondments Hātepe Kaimahi. The full employee costs must be recovered from the entity the employee is seconded to.
24.01	Must be in accordance with the requirements of the Children's Act 2014, & Schedule 4 Education & Training Act 2020. The Manager Human Resources may direct kaimahi reporting to them or their direct reports to make the required checks.
24.02	The Manager Human Resources may direct kaimahi reporting to them or their direct reports to make the required checks.
24.03	The Manager Human Resources may direct kaimahi reporting to them or their direct reports to make the required checks.
25.04	This must be in accordance with the relevant collective or individual employment agreement.
25.05	This must be in accordance with the relevant collective or individual employment agreement.
25.05	HRM to determine if external approval, PSC or MOE is required.
25.06	HRM to determine if external approval, PSC or MOE is required.
26.02	Refer to Expenses, Allowances, & Reimbursements Hātepe Kaimahi.
26.03	Any approval of overtime must be in advance.
26.04	Refer to Leave Hātepe Kaimahi.
26.06	HRM to determine if external approval, PSC or MOE is required.
27.00	The Manager Human Resources may direct kaimahi reporting to them or their direct reports to implement approved actions.
27.01	Any plan must be in accordance with the Kaimahi Code of Conduct & Conflicts of Interest Governance Policy.
28.00	Leave entitlements are set out in the Holidays Act 2003 & the relevant employment agreement.
28.03	Refer Leave Hātepe Kaimahi.

<b>Note #</b>	<b>Directions to delegates</b>
<b>28.06</b>	When sick leave is exhausted refer to Leave Hātepe Kaimahi for expectations.
<b>28.09</b>	If an employee serves on a jury or is subpoenaed for work-related court proceedings, they will receive paid leave, provided any fees received are returned to Te Kura.
<b>28.10</b>	Refer to Leave Hātepe Kaimahi for LWOP requirements.
<b>28.13</b>	Refer to the Study Leave Hātepe Kaimahi.
<b>28.15</b>	Any approval for time in lieu must be agreed in advance.
<b>29.00</b>	Leave entitlements are set out in the Holidays Act 2003 & the relevant employment agreement.
<b>29.01</b>	Refer to the Flexible Working Hātepe Kaimahi.
<b>29.02</b>	MOE may determine a close down period for specified teachers, in addition to any annual shut down period determined by the Board.
<b>31.01</b>	Only the Chief Executive or Education Council approved signatories can approve applications for teacher registration or renewal of practicing certificates.