



Netlink

June 2014

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SASSPA State Team:

Executive:

Rozanne Patane, Chairperson (Penrith South Public School)
 Helen Ross, Vice Chairperson (Mullion Creek Public School)
 Fiona Hood, Secretary (Hammondville Public School)
 Julie Sando, Treasurer (Penshurst West Public School)

Team Members

Marge Amery (Narrandera East Infants School)
 Karen McDonald (Miranda North Public School)
 Christine Murphy (Windsor High School)
 Jenny Sullivan (Yeoval Central School)
 Wendy Thompson (Edgeworth Public School)

2014

Annual State Conference

21st & 22nd August

Venue: Shangri-La Hotel, Sydney



Financial Management: Accrual Accounting

While principals and school leaders are not required to be accountants, they will require an understanding of fundamental accrual accounting concepts and accrual based budgets and reports. Financial management is a key component of leading the management of the school. Schools need to manage resources to support effective learning and teaching, ensure budgets are integrated and aligned with learning priorities as outlined in the school plan, monitor and evaluate the deployment of people and resources and manage the school's human, physical and financial resources effectively and efficiently.

Core financial literacy workshops are now being held throughout the state to support financial management in our schools. Principals and others within school leadership and management teams need to be able to read and understand accrual-based financial budgets and reports.

Cash Accounting (current system):

Budgeting, management and reporting within schools has historically been based on cash accounting approach where:

- Each school is allocated a budget of cash to spend each year
- The bank account balances of each school are monitored by Schools Finance
- Each school prepares an Annual Financial Statement, detailing how the cash was spent.

Accrual Accounting (new SAP system)

Takes into account all resources and all transactions, and provides for:

- Budgeting, management and reporting for the full cost of all resource flows, not just cash flows
- Information on the full financial position, including all assets and liabilities are reported monthly, not just the cash balances, and
- Financial information aligned with operational and strategic plans and performance information, as expenses are matched to the time period when activities take place, not months or years later when cash is paid.

Tracking of transactions requires coding – these are referred to as:

- General Ledger Codes – nature of resource or transaction
- Cost Centre Codes – organisational units within a school
- IO (Internal Order) Codes - program or special activities undertaken across the school
- Fund Codes – source of funding
- WBS (Work Breakdown Structures) Codes – asset construction or acquisition
- Vendor Codes – individual suppliers of services to the school
- Customer (Family) Codes

There are five elements of accrual accounting tracked in the SAP finance system which are the five types of general ledger accounts within the Master Chart of Accounts. These are:

- Asset accounts – general ledger codes 100000 to 199999
- Liability accounts – general ledger codes 200000 to 299999
- Equity (or net worth) accounts – general ledger codes 300000 to 399999
- Revenue accounts – general ledger codes 400000 to 499999, and
- Expense accounts – general ledger codes 500000 to 599999

Asset Accounts:

Resources: things and cash used in doing our work. Will include:

- Cash
- Debtors or receivables – amounts owing to the school which we expect to receive as cash in the future
- Inventory or stocks of materials, including large quantities of paper, art or industrial technology materials, and in some cases livestock
- Furniture, desks and chairs
- Science equipment
- Laptop computers
- Buildings, and
- Teaching and non-teaching staff, or rather their time and effort.

Liability Accounts:

Liabilities are present obligations. School liabilities may include:

- Amounts owed to suppliers for goods and services delivered, not yet paid for, and
- Amounts owed to electricity and utilities providers for electricity or utilities used, not yet paid for.

Commitments are not liabilities: Commitments are future obligations, which once goods and services are received transform into present obligations. Issuing a purchase order to a supplier will create a commitment in the SAP finance system. This can be used for annual budget management.

Receiving goods and services against the purchase order will trigger the transformation of the commitment into a liability. In the SAP finance system this is referred to as “goods receipting”. This process is important for the proper recording of liabilities. Once goods are receipted in SAP it will show as an expense to the school.

Equity Accounts: Assets – Liabilities = Equity (Net Worth)

Revenue Accounts:

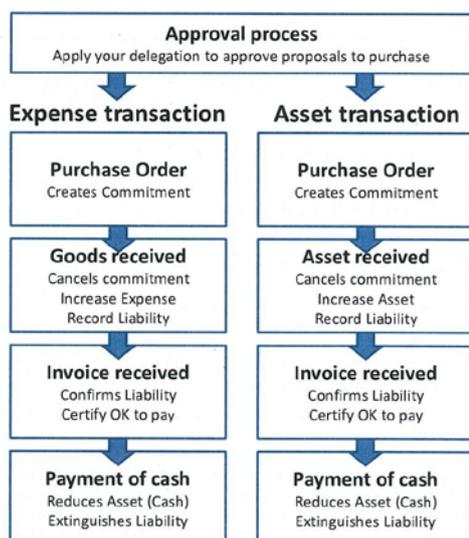
Schools receive a funding allocation which will be reported as revenue in the school’s financial reports. Other revenue earned and reported at the school will be any School and Community revenue earned during the year – eg voluntary contributions excursion fees, hiring school hall. Schools will need to operate within the limits of their RAM funding and other revenue.

Expense Accounts:

Includes employee expenses (teaching and non-teaching staff), operating expenses (utilities, property and maintenance).

Key Transaction Flows:

Initiated at the school will be the recording of operating expenses and asset acquisitions. See summary below:



Benefits of accrual based financial information:

- Decision making can be improved
- Comprehensive resource information is available
- Resource management requires us to use information prepared under the accrual accounting approach as the basis for evaluating financial performance throughout the year
- Compares actual to budgeted (or planned) performance, month by month and year to date (YTD)
- Provides information on the full financial position as at the end of any month or year
- Contributes to a more predictable, ‘no surprises’ approach to financial management
- Gives opportunity of enhancing financial decision making to achieve better outcomes for students.

(Source: Core financial literacy for NSW public schools)

EFFECTIVE PROFESSIONAL LEARNING INVOLVES

- High degree of personalised relevance
- Capability framework
- Flexible self managed pathways
- Evidence based problem solving
- A significant degree of challenge
- Workplace practice and analysis
- Pertinent feedback.

Outcomes:

- Where do we need to make a difference?
- How do we know we need to make a difference?
- Where are we now?
- Where have we come from?
- If we do nothing, where are we going? Is this OK?
- Where do we want to go?
- How will we know when we get there?
- What professional learning is required to achieve this?
- How will this learning occur?
- How will we know if we are successful?

Effective School Teams

- Develop leadership capacity through collaborative decision making
- Develop and maintain supportive relationships
- Align theory and strategic action
- Focus on students as the central concern
- Develop a culture of care that supports professional risk taking
- Ensure structures and organisational processes are aligned to the school's purpose.

Reflection

- What are the key professional learning needs of SASS in your school?
- How can you best support this learning?

LMBR SEMINARS ... THANK YOU TO THE LMBR TEAM

Some 1750 school staff attended the LMBR Seminar Days across the state during March, May and June – feedback was very positive and the committee wishes to say a very big THANK YOU especially to Sue Aitken, Schools Engagement Leader, LMBR, who facilitated these days. It was a big commitment and we really appreciate the effort and time given by the LMBR team to travel outside the Metropolitan area to Canberra, Port Macquarie, Dubbo and Broken Hill.

We realise they are very busy people and travelling outside of the metropolitan area is a big ask – but they came good and so rural and remote schools had the opportunity to hear the same presentation and view “live” demonstrations of the new system, as those who attended the Sydney seminars.

For many of the SAMs and SAOs who attended, it was the first time



Seminar presenters relaxing in Broken Hill

that they had seen actual demonstrations of what the system will look like – much preferred over power point slides. They now understand better the student management and finance modules and how to work with Shared Services. Questions from the floor were answered by the team.

Thank you also to those SASS who travelled from remote schools to Dubbo and Broken Hill. For one SAM this involved 7 hours driving and 400 kms of gravel (beyond the bitumen). That's commitment!



Dubbo Seminar Day

Thank you also to our SASSPA team members who shared the workload for organising these events.

Assisted School Travel Program

As you may be aware the Assisted School Travel Program (ASTP) is a state wide program currently based in Wollongong. Project Officers, working with Assisted Travel Support Officers (ATSOs), crisscross the state conducting training sessions. In city locations large groups of Assisted Travel Support Officers are able to attend a central location. In country locations groups tend to be much smaller so video conferencing sessions are often the best solution.

When a video conference is required ASTP relies on schools to assist. Often that assistance is provided by the SASS team.



Maria Egan

The SAM at Warialda High School, Maria Egan, facilitated the training of four Assisted Travel Support Officers (ATSOs) on 7 April this year. Four ATSOs participated, one of whom was an eighteen year old HSC student who works as an ATSO as a part time job.

Thanks to Maria, Project Officers sitting in Wollongong State Office were able to conduct compliance training (Code of Conduct, Child Protection, Emergency Care and Anaphylaxis) in Warialda. Maria organised the venue, computers, video conference setup with a Bridgit desktop sharing session and the catering. We're not certain if Maria made the sandwiches as well!

Many thanks to SAM Maria Egan, the principal and staff at Warialda High School.

Below are the useful contact details for members of the SASS team needing to contact Assisted School Travel.

Telephone (all enquiries) 1300 338 278}

New applications: generalenquiries.astp@det.nsw.edu.au

Variations: variations.astp@det.nsw.edu.au

Change Request: generalenquiries.astp@det.nsw.edu.au

Email enquiries

Schools: schools.astp@det.nsw.edu.au

Parents: parent.astp@det.nsw.edu.au

Assisted Travel Support Officers: atso.astp@det.nsw.edu.au

General enquiries: generalenquiries.astp@det.nsw.edu.au



Save follow up phone calls.

A system generated email is sent by ASTP to confirm the delivery of all emailed forms and applications.

MANDATORY WHS TRAINING (Source Work Health and Safety Directorate)

| Training Course | Staff to be trained | Notes | Frequency |
|---|--------------------------------------|--|---------------|
| e-Learning | | | |
| ASCIA Anaphylaxis e-training | All school based staff – compulsory. | https://etraining.allergy.org.au/ | Every 2 years |
| e-Emergency Care | All school based staff – compulsory | MyPL course Code – DV00031 | Every 3 years |
| Mandatory Face to Face training | | | |
| Anaphylaxis | School based staff | For school who have students diagnosed as being at risk of anaphylaxis, as many staff members as possible should attend a practical face to face course | Every 2 years |
| Cardio-pulmonary resuscitation (CPR training) | Relevant to all staff | For excursions involving swimming, water activities or overnight stays, a member of staff with current accreditation in CPR and emergency care must attend | Annually |

From the Editor (Helen Ross)

Netlink is the official newsletter of School Administrative & Support Staff Professional Association (NSW) Inc. (SASSPA)

- Information in Netlink is sourced from DEC websites and directorates to ensure the latest information is presented.
- Opinions expressed in NetLink are not necessarily those of SASSPA or the NSW Department of Education and Communities, unless otherwise specified.
- The Committee aims to bring news and information to members relating to changes in DEC and professional learning opportunities.
- We invite Members and SRGs to send information and articles to the Editor for publication.
- SASSPA reserves the right to make literary corrections and to withhold from publication all or any part of material submitted.
- Material for publication should be forwarded by email. Please include photographs if applicable.

SASSPA Contact Details:

Membership forms to: SASSPA, c/o Peshurst West Public School, Cnr Scott Street & Forest Road, MORTDALE. NSW 2223

Website: www.sasspa.org.au

NetLink articles to: editor@sasspa.org.au OR

HELEN.M.ROSS@det.nsw.edu.au

Membership enquiries to: treasurer@sasspa.org.au