

Greenhouse Gas Emissions Inventory Report

Financial Year 2023

Prepared for Ministry of Education (NZ)

Prepared by Beca Limited

22 November 2023



**make
everyday
better.**

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Revision History

Revision N°	Prepared By	Description	Date
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Document Acceptance

Action	Name	Signed	Date
Prepared by	Tor Strømsvik		22 November 2023
Reviewed by	Rick Lomax		22 November 2023
Approved by	Dr Marc Dresser		22 November 2023
on behalf of	Beca Limited		

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Abbreviations

Abbreviation	Term
BOD	Biochemical Oxygen Demand
BRANZ	Building Research Association of New Zealand
CH ₄	Methane
CMI	Cost Management Initiative
CNGP	Carbon Neutral Government Programme
CO ₂	Carbon Dioxide
CO ₂ e	Carbon Dioxide Equivalent
EPD	Environmental Product Declaration
EV	Electric Vehicle
FTE	Full Time Equivalents
FY	Financial Year
GFA	Gross Floor Area
GHG	Greenhouse Gas
GWP	Global Warming Potential
LCA	Life Cycle Assessment
ICP	Installation control point (ICP) number or meter
IPCC	Intergovernmental Panel on Climate Change
IRD	Internal Revenue Department
ISO	International Standards Organisation
kWh	Kilowatt Hours
MfE	Ministry for the Environment
N ₂ O	Nitrous Oxide
NZIST	Te Pūkenga New Zealand Institute of Skills and Technology
OCS	OCS limited supplier of waste management service to Ministry offices
PG&S	Purchased Goods and Services
RFI	Request For Information
T&D	Transmission and Distribution
WFH	Working From Home

1 General Details and Purpose

1.1 Introduction

Beca Limited (Beca) has been commissioned by the Ministry of Education (the Ministry) to complete a single greenhouse gas (GHG) inventory for the Ministry's corporate operations and state school and kura operations for FY22 (Scope).

The Scope of this report identifies the organisational and operational boundaries for the Ministry and details the GHG inventory for FY23 (Project).

This report has been prepared in accordance with the International Standards Organisation (ISO) standard; ISO 14064 - Part 1: 2018¹.

1.2 Purpose

The New Zealand Government has set national emissions reduction targets under the Zero Carbon Act. The Government has also created the Carbon Neutral Government Programme (CNGP), which is specific to government departments and Crown agencies such as the Ministry of Education. CNGP participants are mandated to:

- Measure: measure, verify and report organisation's emissions annually.
- Set targets: set gross emissions reduction targets in-line with a 1.5-degree pathway based on government set levels of reduction.
- Reduce: establish reduction plans to reduce organisational emissions.
- Offset: offset remaining gross emissions from 2025 to achieve carbon neutrality.

The Ministry has previously reported its corporate emissions as a CNGP Tranche 1 participant. This includes measuring and verifying a baseline (FY19) and reporting its most recent financial year (FY22) carbon footprint.

For FY23, the Ministry has moved to a single inventory that consists of the Ministry's corporate inventory as well as reporting state-funded school & kura emissions on behalf of the School Boards of Trustees (SBoTs) (identified as CNGP Tranche 2 participants²), much of the Ministry spending is directly related to supporting state funded school and kura, such as supporting capital works and programmes to support learning outcomes.

This report will enable the Ministry to develop an emissions reduction plan that will set out how the Ministry and schools & kura will achieve carbon neutrality by 2025 and reduce emissions with the aim of limiting planetary warming to 1.5 degrees Celsius. The Ministry's aim is to demonstrate leadership as a participant of the CNGP by including major material emissions arising due to the Ministry's activity.

¹ Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

² https://environment.govt.nz/assets/what-government-is-doing/CNGP/CNGP-and-procurement-and-SSDF-groupings_Oct22.pdf

1.3 Description of the Ministry of Education and State Schools and Kura

The Ministry of Education is a New Zealand Government department whose role is to manage the education system in New Zealand by providing advice to the Government on this system, and “shaping direction for sector agencies and education providers”.³ The state funded education system encompasses primary and secondary education, specialist schools, health schools, correspondence schools and kura. The Ministry employs ~4,300 fulltime equivalent corporate staff and has over 40 offices around the country, with the head office located in Wellington. State funded schools and kura also have a staff base of around 133,000 including teachers and support staff.

The Ministry oversees 2,139⁴ state schools and kura for years 0-13 pupils. These include primary, intermediate, and secondary schools that are government-funded and teach the National Curriculum. Schools & kura are governed by the School Boards of Trustees, which are responsible for setting the policies by which the school is to be controlled and managed under the Education and Training Act 2020⁵.

As tertiary schools are doing their own reporting under the CNGP programme, these institutions have been excluded from the scope of reporting for the Ministry. Early childhood education has also been excluded due to their non-inclusion in the CNGP programme.

1.4 Existing GHG Policies and Strategies

The Ministry has prepared its first corporate sustainability strategy and action plan.

There is currently no overarching sustainability strategy for the state-funded schools & kura sector. Nevertheless, the Ministry is currently exploring ways to reduce emissions through various specific programmes and initiatives, such as:

- Student commuting emissions through its strategy work programme.
- Broader outcomes procurement policy.
- Coal boiler replacement programme.
- Te Haratau (quality learning environments).
- Through capital works and reducing the embodied and operational emissions of new school buildings and refurbishments.

³ <https://www.education.govt.nz/our-work/our-role-and-our-people/>

⁴ State school count extracted on 25 Jan 2023 from <https://www.educationcounts.govt.nz/directories/list-of-nz-schools#>

⁵ Education and Training Act 2020, section 125

1.5 Persons Responsible

This GHG inventory is the responsibility of the Ministry of Education. The persons responsible for the GHG inventory are:

- Schools and kura (inclusive of Ministry funding for the state school sector) - Tracy Finlayson (Programme Director CNGP) and,
- Corporate - Lynley Sinclair (Manager Property & Sustainability).

The Ministry's Senior Project Manager CNGP, has also been key in defining the single inventory's boundary.

The following roles have also provided further information and support to the inventory development;

- | | |
|---|-------------------------------------|
| – Group Manager Infrastructure Procurement, | – Chief Advisor – Water Services |
| – Senior Policy Analyst | – Senior Data and Reporting Analyst |
| – Senior Project Manager – CNGP | – School Design, |
| – Sustainability Manager | – Manager School Financial Advice |
| – Senior Advisor Sustainability | – (Systems Accountant |
| – Programme Coordination | – National Asset Manager – |
| – Assistant Advisor, Sustainability | Transportables |
| – Senior Cost Analyst | – Asset Planner - Transportables |

A proportion of the data processing was undertaken by Planet Price⁷; including Ministry purchased goods and services and some construction spend.

1.6 Audience and Dissemination

This report is intended to be used by the Ministry and shared with internal and external stakeholders such as the CNGP and the Ministry's annual report.

1.7 Reporting Period and Frequency

The Ministry's GHG inventory includes activities undertaken from 1 July 2022 until 30th June 2023 (FY23). The financial year for state schools, however, is from 1st January to 31st December. The inventory calculation assumes that the school and kura calendar year 2022 is representative of the period of FY23 and has been used in its place to better align to the school and kura annual calendar and reporting cycles.

The Ministry will assess and report emissions annually. Emissions are reported in the Ministry's Annual Report for internal stakeholders and to fulfil any CNGP reporting requirements.

⁷ Planet Price - <https://planetprice.io/>

1.8 Base Year

The Ministry's financial year 23 (1st July 2022 until 30th June 2023) has been chosen as the base year for the single inventory of corporate, ministry-funded and state schools and kura activities. Noting the Ministry's corporate footprint will compare mandatory emissions progress to the FY18/19 base year.

Base year would need to be reviewed and recalculated if:

- There were material changes to the Ministry and schools & kura current reporting and organisational boundaries/responsibilities, or
- Any additional material emissions sources were included that had not previously been possible to include within the GHG inventory, or
- A change in calculation method or emissions factors that has a material impact in overall emissions, or
- A discovery of an error or a number of errors that are collectively substantial to the GHG inventory.

1.9 Standards, Approach and Verification

1.4.1 ISO 14064 - part 1:2018

This report has been prepared in accordance with the International Standards Organisation standard ISO 14064- part 1:2018.

1.4.2 Verification

This GHG inventory will be verified to a reasonable assurance for category 1 and 2 emissions and limited assurance for category 3-6 emissions by Opportune Consulting Limited.

2 Organisational Boundaries

2.1 Consolidation Approach

The organisation boundaries were defined using the methods described in the ISO 14064-1:2018 standard.

The boundary includes the Ministry and state schools & kura (excluding state-integrated schools) for pupils in years 0-13. The financial control approach was used for consolidating the Ministry and the state-funded schools' & kura emissions. It is deemed that the Ministry has financial control of all operations that occur within the corporate organisation and state schools through the distribution of operating funding and other grants to the School Board of Trustees (SBoTs), as well as direct commissioning of select school activities. This includes how schools & kura choose to spend funding received from the Ministry. Additionally, School Boards of Trustees, with independent legal status, have the ability to raise additional funds from sources other than the Ministry, however these funds form an insignificant amount of the schools' total annual spend.

State-integrated schools have been excluded from CNGP measurement and reporting requirements as per a Cabinet decision, as "the different ownership of property and key infrastructure of these schools (which is owned by third party proprietors such as the Catholic Church) may make clearly identifying and accounting for emissions generated by the "government" component of state-integrated schools too difficult to determine"⁸. Early learning centres and any private education facilities and organisations are also excluded.

There is significant complexity in defining the boundary, groupings and emissions categories due to the significant interdependencies between the Ministry and schools and kura, within a defined legal structure;

- The potential risk of applying the GHG standards and CNGP reporting requirements and the Ministry's approach to report on behalf of Schools and kura to manage the burden of reporting on 2,139 state funded schools and kura.
- The ongoing changes to the funding, payments and financial mechanisms and relationships still exist and will continue to cause the movement of emissions between groupings.
- The operational and legal structure / relationship between Schools and kura and the Ministry is also complex; e.g. Ministry being the provider of funding, yet Schools and kura have day to day control of how they money is spent.
- The importance of Schools and kura to be reflected in the inventory and be part of the solution for emissions reduction compared to assuming the Ministry is solely responsible for emissions reduction.

Emissions from state schools & kura have been categorised as category 5 for the Ministry's GHG inventory as a means to reflect the fact that SBoTs are separate entities. This tried to reflect the significant relationship between schools & kura and the Ministry but noting the Ministry does not have financially control over SBoTs.

⁸ CBC-21-MIN-0030 Minute: Carbon Neutral Government Programme: Report on Implementation and Further Decisions, March 2021

The following entities are also excluded from this inventory, noting the Ministry provides funding and procurement activities on their behalf, as they will report and fulfil CNGP requirements independently as CNGP Tranche 1 & 2 organisation's (Crown Agents):

- Education Review Office
- Education New Zealand
- New Zealand Qualifications Authority
- Tertiary Education Commission
- Te Pūkenga New Zealand Institute of Skills and Technology (NZIST) and Crown Entity Subsidiaries of NZIST
- Tertiary Institutions

2.2 Organisational Structure

The Ministry of Education is the Government's lead advisor on New Zealand's education system. The Ministry is a single entity with no major subsidiaries or joint ventures. There are various corporate teams within the Ministry that occupy 40 offices across New Zealand. The Ministry has no offices or operations outside of New Zealand.

The Ministry directly funds 2,139 state schools and kura across New Zealand through annual operational funding and other grants, please see the appendix below for a full list of all state funded schools and kura. State schools are governed by individual School Boards of Trustees, who manage funding decisions and hold a stewardship role that involves planning for, and acting in, the interests of the school and its community. The board employs all the staff including the principal.

3 Reporting Boundaries

3.1 Emissions Categories

Greenhouse gas emissions sources have been identified and grouped in accordance with the ISO 14064-1: 2018 standard.

As part of Carbon Neutral Government Programme (CNGP) guidance, CNGP organisations are required to include 'material' (meaning significant) indirect emissions in the inventory. The single inventory for the Ministry and state schools and kura are split into three groupings.

The **'Ministry corporate'** group includes emissions generated from the Ministry's corporate operations and activities across its offices, such as purchased goods and services, tenant offices, energy, fleet fuel usage, air travel, taxi travel and others, as detailed in Figure 1. This is a hybrid chart, showing a combination of the organisational boundary and related activity sources (with indication of inclusion and exclusion).

The **'Ministry-funded school and kura activities'** group include emissions generated from the Ministry's direct commissioning of school and kura operational activities, such as school buses, new buildings and facilities, and purchased goods and services. These are paid for directly by the Ministry on behalf of schools and kura.

The **'State-funded school and kura operations'** group includes emissions generated from the schools and kura (schools, kura, specialist schools, correspondence schools and health schools) operations. This includes emissions generated from the schools' buildings and grounds such as utilities, purchased goods and services and board-led capital works projects such as new buildings and facilities. This also includes activities by teachers and students to get to and from schools.

The interaction and relationship between **'Ministry-funded school and kura activities'** and **'State-funded school and kura operations'** is significant. With the Ministry's overall role to support and enable quality education outcomes means it has the responsibility to approve and fund activities at an individual school and kura level. The following organisational boundary, tried to represent the financial flows, however as an example school and kura Board led capital projects are decided at the school level but funded through the Ministry's budget and financial reporting. Year to year the mix of Ministry led, and board led projects may change, hence the importance of a single inventory, but makes it harder to show emissions progress under each of the three individual groupings.

It's important to accurately represent the reality that a large amount of the impact that can be made may also sit with the SBoTs (as the SBoTs may in the end control much of the financial decision making within the schools and kura), not just the Ministry. Without this separation, the inventory may fall victim to representing the Ministry as the sole governing body over all operations which would come with consequences to emissions reduction planning, social optics, and politics.

Placing the **'State-funded school and kura operations'** within Category 5 for the Ministry's GHG inventory is a means to reflect the way in which the operations of the SBoTs, schools and kura in many respects can be seen as separate entities over which the Ministry has many emission sources it does not financially control, while separating out emission sources over which the Ministry has a larger influence into the **'Ministry-funded school and kura activities'** group.

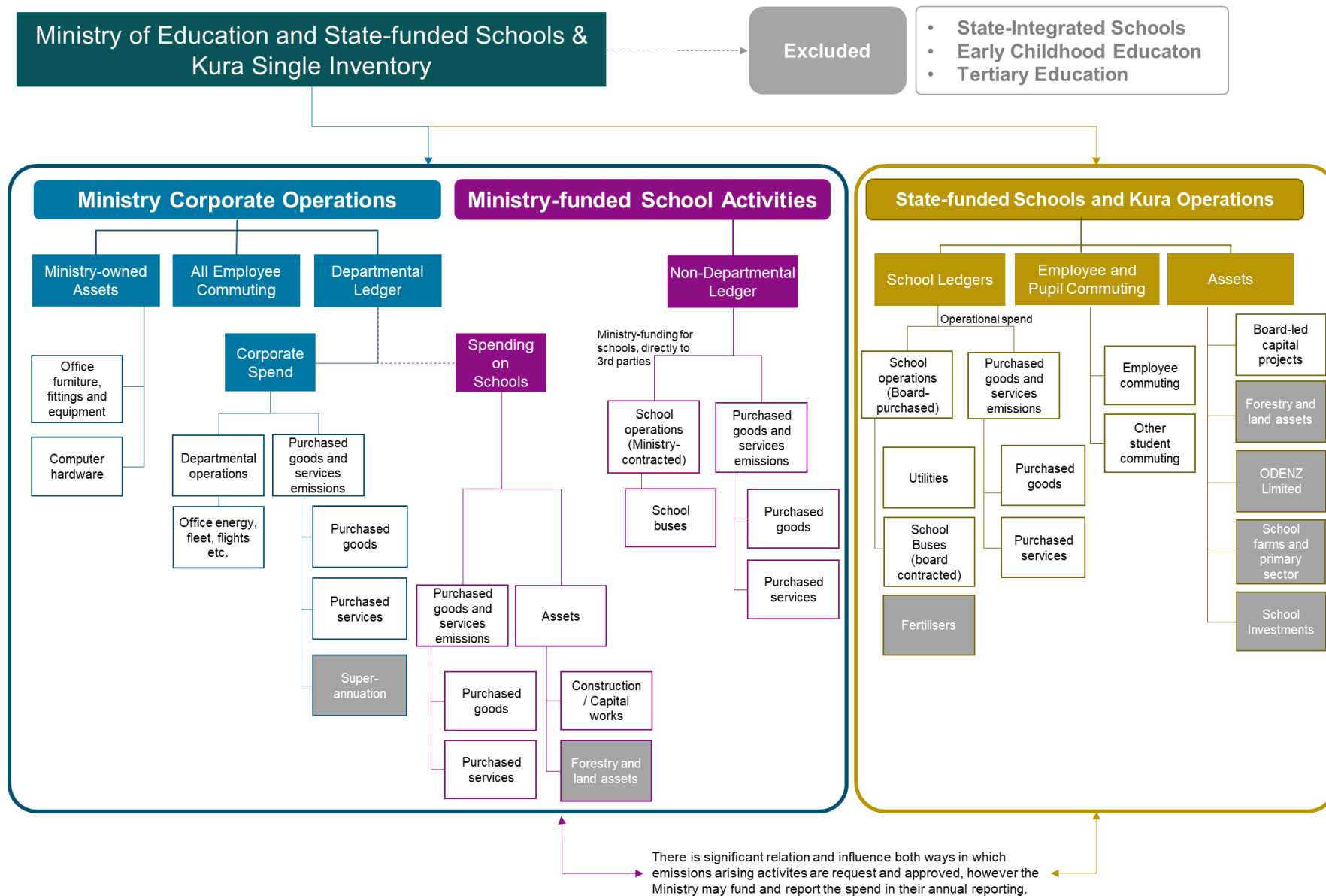


Figure 1: Organisation boundary & activity sources (with inclusions/exclusions).

3.2 Significance and Materiality

The Carbon Neutral Government Programme (CNGP) have a mandatory list of emission sources and have stated that all emission sources deemed significant, or 'material' should also be included within the inventory. This has formulated the Ministry and state schools & kura significance criteria which has been used to decide on emissions inclusions and exclusions.

The following factors were used to assess the relevance and materiality of emissions sources:

- Perceived size of the emissions with regards to the Ministry and state-funded schools & kura activities (significance related to more than 5% of total emissions).
- Inclusion in the mandatory list of emissions activities within the CNGP.
- Importance of demonstrating leadership through reporting the Ministry's own corporate emissions as significant if not material in size of the single inventory.
- Ability in obtaining usable and robust data that supports viable emissions calculation.
- Ability to control and influence emissions by Ministry and/or state-funded schools & kura.

3.3 Summary of Emissions Inclusions

The following table details the data sources and their assumptions for emissions included in the inventory. Please note many of the data sources are not publicly available and have been provided by the Ministry (and their third parties) to Beca Ltd for the purpose of calculating the FY23 GHG inventory – these are denoted in italics. Note that all emissions sources related to '**Schools & kura**' are in the full inventory considered category 5, all of which are non-mandatory under the CNGP for the Ministry. In the following table of the '**Schools & kura**' stand-alone inventory, these are recategorised according to the ISO standard as if the inventory was owned by the schools, making emissions distributed among the various categories. This is to illustrate for schools where their emissions are sitting from their perspective.

Please note that in some instances, due to the direct funding responsibility of the Ministry of Education for state-funded schools and kura, where School Boards of Trustees have specific control over decision making and investment such as Board-led capital projects, the funding for this is then approved and provided by the Ministry back to the **school or kura**. For ease we have collated this information centrally from the **Ministry's** non-departmental ledger however the direct payment of the invoices to the contractor is by the **school or kura** and has been separated from the **schools and kura** purchased goods and service and has been categorised as a **school and kura** emissions arising activity.

Where emissions source are included across any of the three areas, commentary on uncertainties and assumptions have only been included where they are relevant or material across the whole inventory.

Table 3-1: Summary of emission source inclusions

Emissions source	For 'Ministry corporate' and 'Ministry-funded schools and kura activities' only		Data Source: Ministry corporate operations	Data Source: Ministry-funded school & kura activities	Schools & kura category	Data Source: Schools & kura (all emissions material)	Uncertainties/ Assumptions
	Category	CNGP mandatory / material emissions					
Stationary combustion – Natural gas.	1	Mandatory	<i>Landlord reporting and invoices (total consumption in kilowatt (kWh) and/or Gigajoules (GJ)).</i>	N/A	5	<i>School & kura natural gas suppliers.</i>	<p>Schools & kura:</p> <p>For schools & kura identified as using natural gas but lacking consumption data, extrapolations were done using a per-capita method and defined typologies. Please see section 4.4 for further details on typologies and how they have been applied.</p> <p>Accuracy of the extrapolations is also tied to the accuracy of reported boiler types and heating sources at the schools and kura.</p>
Stationary combustion – LPG & diesel.	1	Mandatory	N/A	N/A	5	<i>School & kura fuel providers.</i>	<p>Schools & kura:</p> <p>For schools & kura identified as using LPG or diesel but lacking consumption data, extrapolations were done using a per-capita method and defined typologies.</p> <p>Due to diesel data being largely unavailable, the predominant source of diesel emissions come from gap filling calculations for energy demand.</p> <p>Accuracy of the extrapolations is also tied to the accuracy of reported boiler types and heating sources at the schools and kura.</p>
Stationary combustion – Coal and biomass.	1	Mandatory	N/A	N/A	5	<i>School decarbonisation programme.</i>	<p>Schools & kura:</p> <p>Annual coal and pellet/wood chip consumption data from the Ministry's coal boiler replacement dataset was applied to Schools & kura with known coal and biomass boilers, this may not be fully representative of FY23. For schools & kura identified as using biomass or coal but lacking consumption data, extrapolations were done using a per-capita method and defined typologies.</p>

Emissions source	For 'Ministry corporate' and 'Ministry-funded schools and kura activities' only		Data Source: Ministry corporate operations	Data Source: Ministry-funded school & kura activities	Schools & kura category	Data Source: Schools & kura (all emissions material)	Uncertainties/ Assumptions
	Category	CNGP mandatory / material emissions					
							Accuracy of the extrapolations is also tied to the accuracy of reported boiler types and heating sources at the schools and kura.
Mobile combustion – Fuel.	1	Mandatory	<i>BP fuel invoices.</i>	N/A	N/A	N/A	N/A
Fugitive emissions – Refrigerant.	1	Mandatory	<i>Landlord reporting received from the Ministry.</i>	N/A	N/A	N/A	Ministry corporate: Data could only be obtained for one top up on one location for the Ministry's corporate inventory. No other refrigerant data could be obtained.
Electricity.	2	Mandatory	<i>Meridian, Contact and Simply Energy reports.</i>	N/A	5	<i>School & kura electricity usage data from Ministry database, data from school & kura suppliers (Genesis, Contact Energy).</i>	Ministry corporate: Where the provided electricity data was not complete, extrapolations were done to cover the whole year. If electricity consumption was not provided, an estimation of electricity using average consumption (kWh) per floorspace (m ²) was applied. Schools & kura: Gaps in annual coverage was extrapolated to cover the full year. For schools & kura without available consumption data, a per-capita school typology extrapolation was done.
Staff business travel – Taxi.	3	Mandatory	<i>Taxi charge report and financial records.</i>	N/A	N/A	N/A	N/A

Emissions source	For 'Ministry corporate' and 'Ministry-funded schools and kura activities' only		Data Source: Ministry corporate operations	Data Source: Ministry-funded school & kura activities	Schools & kura category	Data Source: Schools & kura (all emissions material)	Uncertainties/ Assumptions
	Category	CNGP mandatory / material emissions					
Staff business travel – Air travel.	3	Mandatory	<i>Orbit air travel report.</i>	N/A	N/A	N/A	N/A
Staff business travel – Staff owned vehicles.	3	Mandatory	<i>Internal report – finance.</i>	N/A	N/A	N/A	Ministry corporate: Corporate mileage claim reported from the Ministry's financial system was provided in dollars, to which the Internal Revenue Department mileage reimbursement rate was used to calculate kms of travel.
Staff business travel – Rental cars.	3	Mandatory	<i>Orbit report.</i>	N/A	N/A	N/A	N/A
Emissions from school buses.	3	Mandatory	N/A	<i>Annual route kilometres Vehicle type Route distance Number of pupils per route.</i>	5	<i>Annual route kilometres Vehicle type Route distance Number of students on each route.</i>	Ministry-funded / Schools & kura: Assumed that data and findings from the Ministry of Education School Transport Carbon Emissions Analysis 2022 is applicable to FY23 as well as complete and correct.
Emissions from pupil commuting.	3	Mandatory	N/A	N/A	5	<i>GIS data with postcodes for pupils</i>	Schools & kura: Pupil travel distances are calculated by the Ministry's GIS team, not provided via survey or direct data collection. Uptake of funded travel was based on a monthly sample of bus patronage. The main process of calculations was:

Emissions source	For 'Ministry corporate' and 'Ministry-funded schools and kura activities' only		Data Source: Ministry corporate operations	Data Source: Ministry-funded school & kura activities	Schools & kura category	Data Source: Schools & kura (all emissions material)	Uncertainties/ Assumptions
	Category	CNGP mandatory / material emissions					
						<i>and school locations, BEATS modal share data. 2018 Census. Commissioned school bus services GHG calculations undertaken by the Ministry</i>	<ul style="list-style-type: none">Attributing funded transport and active transport to pupils.Calculating total travelled km for pupils using active and funded transport (separately)Calculating total travelled km for non-active, non-funded transport using pupils and attributing the distance proportionally to the regional modal share. <p>In attributing pupils to funded transport, pupils were assumed most likely to use the bus route closest to their homes, supplemented with pupils who had the bus in their list of accessible bus routes to fill up patronage.</p> <p>Active travel uptake was based on Otago University’s BEATS study. As with funded transport, pupils were attributed active transport based on the percentage uptake of AT in the two shortest distance bands in the BEATS study; 0-2.25km and 2.25-3.2km (3.2km is not the original cutoff for this band but chosen not to overlap with Ministry-funded busses).</p> <p>Modal share of all other students was based on regional 2018 ‘commuting to school’ census data from Stats NZ. Each region’s data was cut down to only car, (public) busses, and train travel, then normalised to 100% so as to only represent modal share for pupils not using active transport or ministry-funded busses.</p> <p>Modal shares were further adjusted to attribute all train travel in Auckland and Christchurch to schools with train stops within the following distances (agreed with the Ministry):</p> <ul style="list-style-type: none">Auckland, primary: 400mAuckland, secondary: 2kmWellington, primary: 400mWellington, secondary: 4km

Emissions source	For 'Ministry corporate' and 'Ministry-funded schools and kura activities' only		Data Source: Ministry corporate operations	Data Source: Ministry-funded school & kura activities	Schools & kura category	Data Source: Schools & kura (all emissions material)	Uncertainties/ Assumptions
	Category	CNGP mandatory / material emissions					
							<p>The proportions of students in each of these four groups that had access to trains and who didn't was used to scale up the modal share of train, while schools determined not to have access were set to 0% train use. For the schools shifted to 0% train use, the previous train use was added onto the public busses modal share to retain the overall public transport utilisation for the region.</p> <p>The last part of the process involved reconciling the roll sizes of all schools by scaling the dataset to match the Ministry's documented roll sizes for all schools, correct for attendance, and adjust up funded transport kilometres by 3.5% to include ineligible students' documented use of ministry funded busses in the patronage data. The 3.5% increase was subsequently proportionally removed from car and public bus kilometres to not double count the newly added funded transport kilometres.</p>
Staff commuting to office (corporate) and schools.	3	Mandatory	Internal Ministry records and 2018 Census.	N/A	5	GIS data with postcodes for staff and school locations. 2018 Census.	<p>Ministry corporate:</p> <p>Staff travel distances are calculated by the Beca's GIS team based on data from the Ministry. Modal share was calculated according to 2018 census data from Stats NZ.</p> <p>Schools & kura:</p> <p>Calculated from GIS data received from the Ministry's GIS team and applied 2018 Census data from Stats NZ for teachers to determine modal share.</p>
Courier freight.	3	Mandatory	New Zealand couriers emissions report	N/A	N/A	N/A	<p>Ministry corporate:</p> <p>Courier report provided includes tonne kilometre data per mode of freight transport (air, sea, road) as well as emissions calculations.</p>

Emissions source	For 'Ministry corporate' and 'Ministry-funded schools and kura activities' only		Data Source: Ministry corporate operations	Data Source: Ministry-funded school & kura activities	Schools & kura category	Data Source: Schools & kura (all emissions material)	Uncertainties/ Assumptions
	Category	CNGP mandatory / material emissions					
			<i>of Ministry usage.</i>				
Accommodation from staff business travel.	3	Mandatory	<i>Orbit report and financial reports.</i>	<i>Based on dollar spent and a flat mileage rate</i>	N/A	N/A	Ministry-funded school activity: Mileage rate provided by Internal Revenue Department (IRD).
Purchased goods and services (PG&S).	4	Material	<i>Financial spend.</i>	<i>Financial spend.</i>	5	<i>Financial spend via the Kiwi Park reporting structure provided by Education Services Ltd and Solution and Services Ltd, (school ledgers).</i>	Ministry corporate: Dollars spent per category of cost code was applied thinkstep-anz industry level spend emissions factors (2022) to estimate emissions for purchased goods and services. Spend related to school buildings and operations was excluded. Ministry-funded school activity: Dollars spent per category was extracted from the Ministry's non-departmental ledger and applied thinkstep-anz industry level spend emissions factors (2022). Schools & kura: Aggregated dollars spent per category of cost code from two school goods and services providers (715) was extrapolated to cover all state Schools & kura. This was then applied thinkstep-anz industry level spend emissions factors (2022). Travel for school purposes (e.g., school camps and staff attending conferences) is likely to be included in this category but not reported separately.
Embodied and	4	Material	N/A	Large projects:	5	Board led projects:	Ministry-funded:

Emissions source	For 'Ministry corporate' and 'Ministry-funded schools and kura activities' only		Data Source: Ministry corporate operations	Data Source: Ministry-funded school & kura activities	Schools & kura category	Data Source: Schools & kura (all emissions material)	Uncertainties/ Assumptions
	Category	CNGP mandatory / material emissions					
construction carbon emissions from capital works.				The <i>Cost Management Initiative (CMI) database</i> provides a breakdown of projected costs by trade and project details and mapped against final spend as tracked in Capital Works database. Relocatables: <i>Carbon footprint sample project conducted by Beca</i> has been extrapolated by number of units purchased in FY23 from a <i>database of Relocatables</i> .		A spend based approach has been used for specific programmes and services outside of the <i>Capital Works Database</i> .	Large projects: Calculated based on estimated material quantities from the Ministry's CMI database and extrapolated by volume of final spend. Relocatables: Relocatables / Transportables were estimated based on a sample project conducted by Beca and extrapolated based on gross floor area (GFA) of purchased units. Smaller refurb and upgrades are calculated using a spend based method.

Emissions source	For 'Ministry corporate' and 'Ministry-funded schools and kura activities' only		Data Source: Ministry corporate operations	Data Source: Ministry-funded school & kura activities	Schools & kura category	Data Source: Schools & kura (all emissions material)	Uncertainties/ Assumptions
	Category	CNGP mandatory / material emissions					
Transmission and distribution losses to site from electricity.	4	Mandatory	<i>Meridian, Contact and Simply Energy usage reports.</i>	N/A	5	<i>School & kura electricity usage data from Ministry database, data from school & kura suppliers (Genesis, Contact Energy).</i>	Ministry corporate / Schools & kura: Numbers from Category 2.
Transmission and distribution losses to site from natural gas.	4	Mandatory	<i>Landlord report.</i>	N/A	5	<i>School & kura natural gas suppliers.</i>	Ministry corporate / Schools & kura: Numbers from Category 1
Waste generated as a result of Ministry and schools' operations.	4	Mandatory	<i>OCS report, landlord reports, confidential waste – Crown.</i>	N/A	5	<i>School & kura waste volume information from supplier.</i>	Ministry corporate: Confidential waste volumes were received in # of bins and estimations were made to convert the data into mass using statistical numbers provided by the Building Research Association of New Zealand (BRANZ). Schools & kura: Schools without waste data were extrapolated based on roll size and school type.

Emissions source	For 'Ministry corporate' and 'Ministry-funded schools and kura activities' only		Data Source: Ministry corporate operations	Data Source: Ministry-funded school & kura activities	Schools & kura category	Data Source: Schools & kura (all emissions material)	Uncertainties/ Assumptions
	Category	CNGP mandatory / material emissions					
On-site wastewater treatment.	4	Mandatory	N/A	N/A	5	List of schools & kura with onsite water treatment consents.	Schools & kura: Schools with self-supplied water were assumed to also have self-provided wastewater treatment; Ministry list of schools with self-supplied water was used to categorise these schools. MfE's methodology for calculating the wastewater emissions factor was followed with a different BOD (biochemical oxygen demand) value to better represent the wastewater emissions of schools. Wastewater volume was assumed the same as water usage.
Wastewater treatment.	4	Mandatory	Internal records.	N/A	5	List of schools & Kura with onsite water treatment consents.	Ministry corporate: Applied national average emission factor for wastewater. Wastewater volume was assumed the same as water usage. Schools & kura: For schools identified to have self-supplied water, it was assumed that these schools also had their own wastewater treatment systems. These schools were applied a customised emission factor following MfE's methodology with a substituted BOD (biochemical oxygen demand) factor to better represent the wastewater likely to be produced at a school facility. A 0.8 factor was applied to this emission factor to account for not all waster use ending up as wastewater.
Water supply.	4	Mandatory	Internal records.	Watercare dataset.	5	Supplier data (Watercare).	Schools & kura: School water usage was calculated based on a dataset from Watercare covering schools in Auckland. This was then applied across all schools using an extrapolation methodology excluding climate zones.
Working from home.	4	Mandatory	Staff list with postal addresses.	N/A	5	Internal records,	Ministry corporate: Estimates for working from home (WFH) rates for offices were received from the Ministry and applied to staff data to estimate WFH.

Emissions source	For 'Ministry corporate' and 'Ministry-funded schools and kura activities' only		Data Source: Ministry corporate operations	Data Source: Ministry-funded school & kura activities	Schools & kura category	Data Source: Schools & kura (all emissions material)	Uncertainties/ Assumptions
	Category	CNGP mandatory / material emissions					
						Staff FTEs data, 2018 Census.	<p>Schools & kura:</p> <p>Estimated based on staff FTE data and 2018 census data from Stats NZ.</p> <p>Correspondence schools:</p> <p>All full-time pupils attributed working from home emissions while part-time students were attributed working from home emissions excluding heating.</p>

3.4 Summary of Emissions Exclusions

Table 3-2 provides a detailed summary of the emissions excluded in the Ministry and schools & kura GHG inventory.

Table 3-2: Summary of emission source exclusions

Category	Activity	Applicability	Justification for exclusion
1	Methane Emissions from Owned Ruminants	Schools & kura operations	Due to the low number of ruminant animals on school sites, emissions have been deemed likely to be <i>de minimis</i> .
1	Stationary combustion – Coal	Ministry Corporate operations	Coal has been used in one corporate office for the last several years (correction against the FY22 corporate inventory), however data has not been sourced for coal consumption. Please also note the Ministry will vacate this building in FY24.
1	Refrigerant leakage	Schools & kura Operations & Ministry Corporate operations	This emissions category is excluded due to poor data availability.
1	Purchased heat and steam	Schools & kura operations	Only two schools have been identified as having purchased heat and steam, therefore this activity has been deemed likely to be <i>de minimis</i> .
1	Biomass	Ministry Corporate operations	Ministry Corporate operations: does not currently have biomass boilers on site.
1	Fertiliser usage	Schools & kura operations	Based on knowledge of frequency and volume of fertiliser application, this activity has been deemed likely to be <i>de minimis</i> .
1	Mobile combustion in owned or leased vehicles	Schools & kura operations	Data describing emissions related to mobile combustion in owned and/or leased vehicles could not be identified and is likely captured indirectly through purchased goods and services. Future years should make an effort to identify schools where this emission source is relevant and obtain activity data. This activity is deemed likely to be <i>de minimis</i> .
2	EV electricity use	Whole inventory	Cannot currently be separated out of electricity use and therefore is not typically reported as a separate emission source. Ministry Corporate operations: there is one site in Tauranga where there is metering for EV charging and has been separately reported where known.
3	Emissions from downstream freight of goods and services	Whole inventory	Schools & kura: As this emission source is unapplicable to most schools, this has been deemed likely <i>de minimis</i> . Additionally, data availability is poor which would produce very low accuracy calculations. Ministry Corporate operations: Determined likely <i>de minimis</i> including low data availability.
3	Freight transport	Schools & kura operations	School-funded freight emissions are likely to be captured in purchased goods and services and has therefore been excluded as a separate emission source to avoid double counting.
3	Teachers' business travel	Schools & kura operations	This activity could not be separated from purchased goods and services data and is therefore excluded as a separate emission source to avoid double counting.
4	Upstream leases	Ministry-funded school activities	Due to the Ministry paying gross lease, energy emissions cannot be separated from the building lease amount. This lack of data is therefore a reason for exclusion.

Category	Activity	Applicability	Justification for exclusion
4	Teachers' working from home	Schools & kura operations	Data sources for this emissions source are largely unavailable due to the complexity and spread of information collection for FY23.
4	Waste volume recycled	Schools & kura operations Ministry Corporate Operations	MfE conversion factors are not available for transport and management or recyclables.
5	Ministry and school-owned assets that are then leased by another entity (e.g., property, pools)	Whole inventory	Excluded due to lack of data on downstream emissions resulting from leased assets, as most leased assets do not have separate electricity and utilities meters.
5	Emissions from Ministry and school-business activities that create products (goods processing, operations and disposal – e.g., farm products)	Schools & kura operations Ministry Corporate Operations	This has been concluded as not significant as schools do not produce/sell products as a significant activity. The scale of sold products by the few schools that are an exception was determined <i>de minimis</i> .
6	Ministry and school franchises/investments	Schools & kura operations Ministry Corporate Operations	Limited school investments have been identified, such as shareholdings by a small number of entities and the wholly owned entity Outdoor Education New Zealand Ltd. These activities are deemed likely to be <i>de minimis</i> . The Ministry's administrative function has no franchises and investments. Superannuation has been excluded.

3.5 Liabilities

The GHG inventory report has not been able to identify and quantify any GHG liabilities due to insufficient data availabilities. Potential GHG liabilities likely include stored fuels and refrigerants, as well as forested land holdings for some schools and kura.

Refrigerant:

All **'schools and kura'** have electricity usage that may include chilling and cooling load, at least 90 school have been identified as only using electricity as a power source. Across the **'schools and kura'** sites it has not been possible to identify the specific number, type and volume of heat pumps and chillers that contain refrigerant. Due to the unknown number of heat pumps and chillers and lacking data on their refrigerant capacity, liabilities concerning refrigerants at schools & kura could not be calculated at this stage. It has also been difficult obtaining sufficient information on heat pumps and their refrigerant capacity for the **Ministry corporate** offices. Further investigation should be undertaken for future reporting on the volume of refrigerant capacity and their type of refrigerant.

Solid and liquid fuels:

Assuming all **'schools and kura'** using held a full year's surplus of fuels, this could be estimated as a liability of 10,000 tonnes of CO₂e.

Forestry:

Based on a screening exercise undertaken at the start of the GHG inventory development, there were **'schools and kura'** identified to have mainly pre-1990 forestry and potentially post 1989 forestry holdings. Further investigation should be undertaken for future reporting to test the overall materiality of these holdings.

4 GHG Inventory of Emissions

4.1 Statement of GHG emissions

The following four tables provide a full summary of emissions in t CO₂e for the whole inventory and per **'Ministry corporate'**, **'Ministry-funded activities for school and kura'** and **'schools and kura led activities'**.

Table 4-1 provides the consolidated statement of GHG emissions and is only provided as a total tCO₂e. Please see the key below:

Key for boundary part	
	Ministry Corporate Operations
	Ministry-funded school activities
	Schools & kura operations

Tables 4-2 to 4-4 provide a breakdown by the three groups; **'Ministry corporate'**, **'Ministry-funded activities for school and kura'** and **'schools and kura led activities'**.

These tables have been split by the mandated emission sources as per the CNGP guidelines.

Please note small rounding errors may lead to small discrepancies between the sub divided tables.

Overall Results – Single Inventory

Table 4-1: Overall results - single inventory

ISO Category	Category name	Mandated / material	Boundary part	Detailed emissions source	tCO ₂ e	Notes
1	Direct Emissions	Mandated		Stationary Combustion – Natural Gas – Corporate office only	226	
				Fugitive Emissions – Refrigerants	50	
				Mobile Combustion – Fuel Corporate fleet only	896	
		Subtotal				1,172
2	Indirect Emissions from Imported Energy	Mandated		Corporate Office – Electricity	296	
				Corporate Fleet – Electricity for EVs	0.5	
		Subtotal				297
3	Indirect Emissions from Transportation	Mandated		Corporate Staff – Business Travel – Taxi	72	
				Corporate Staff – Business Travel – Air travel	3,317	
				Corporate Staff – Business Travel – Reimbursed Mileage	44	
				Corporate Staff – Business Travel – Car sharing	0.6	
				Corporate Staff – Business Travel – Rental Cars	122	
				Corporate Staff – WFH	175	
				Corporate – Freight	8.4	
				Corporate Staff – Business Travel Accommodation	184	
		Material		Corporate Staff – Commute	3,437	
				Ministry-Funded Pupil School Bus	27,365	
Subtotal				34,725		
4	Indirect Emissions from Products and Services used by the Organisation	Mandated		Corporate Office – Waste	224	
				Corporate Office – Water Supply	9.3	
				Corporate Office – Wastewater Treatment	104	
				Corporate Office – Transmission & Distribution (T&D) – Electricity	34	
				Corporate Fleet – Transmission & Distribution (T&D) – Electricity for EVs	0.1	
				Corporate Office – Transmission & Distribution (T&D) – Natural Gas	8.3	
		Material		Non-Departmental – Corporate – Purchased Goods and Services	1,517	
				Departmental – Corporate – Purchased Goods and Services	13,186	
				Ministry-Funded School Lunches	71,655	
				Ministry-Funded Purchased Goods and Services	125,233	
		Ministry-Funded Capital Works	174,362			

ISO Category	Category name	Mandated / material	Boundary part	Detailed emissions source	tCO ₂ e	Notes
		Subtotal			386,333	
5	Indirect Emissions Associated with the Use of Products and Services from the Organisation	Material		Schools & kura – Waste	5,984	NB - in the schools and kura separated results table these emissions are categorised as category 4
				Schools & kura – Water Supply	103	
				Schools & kura – Wastewater Treatment	1,543	
				Schools & kura – Transmission & Distribution – Electricity	2,160	
				Schools & kura – Transmission & Distribution – Natural Gas	888	
				Schools & kura – Board-led Capital Works Projects	104,549	NB - in the schools and kura separated results table these emissions are categorised as category 1
				Schools & kura – Purchased Goods and Services	232,320	
				Schools & kura – Stationary Combustion – Natural Gas	24,102	
				Schools & kura – Stationary Combustion – LPG	1,018	
				Schools & kura – Stationary Combustion – Coal	9,603	
				Schools & kura – Wood Biofuel	116	NB - in the schools and kura separated results table these emissions are categorised as category 2
				Schools & kura – Stationary Combustion – Oil	1,016	
				Schools & kura – Electricity	18,625	
				Schools & kura – Correspondence Teaching	1,004	
				Schools & kura – Board-funded Pupil Transport	8,978	NB - in the schools and kura separated results table these emissions are categorised as category 3
				Schools & kura – Pupil Commute – Public Transport	17,152	
				Schools & kura – Pupil Commute – Private Vehicles	221,417	
				Schools & kura – Staff Commute – Public Transport	824	
				Schools & kura – Staff Commute – Private Vehicles	70,809	
	Schools & kura – Travel grants	110				
	Subtotal			722,321		
6	Indirect emissions from other sources	N/A				
Total					1,144,848	

Inventory Results – Ministry-funded school & kura activities

Table 4-2: Results - Ministry-funded school & kura activities

Category	Category name	Mandated / material	Boundary part	Detailed emissions source	tCO ₂ e
1	Direct Emissions			N/A	
2	Indirect Emissions from Imported Energy			N/A	
3	Indirect Emissions from Transportation	Material		Ministry-Funded Pupil School Bus	27,365
		Subtotal			27,365
4	Indirect Emissions from Products and Services used by the Organisation	Material		Ministry-Funded Purchased Goods and Services	125,233
				Ministry-Funded School Lunches	71,655
				Ministry-Funded Capital Works	174,362
		Subtotal			371,250
5	Indirect Emissions Associated with the Use of Products and Services from the Organisation			N/A	
6	Indirect emissions from other sources			N/A	
TOTAL					398,615

Inventory Results – Ministry corporate

Table 4-3: Results - Ministry corporate activities

Category	Category name	Mandated / material	Boundary part	Detailed emissions source	tCO ₂ e
1	Direct Emissions	Mandated		Stationary Combustion – Natural Gas – Corporate office only	226
				Fugitive Emissions – Refrigerants	50
				Mobile Combustion – Fuel Corporate fleet only	896
		Subtotal			1,172
2	Indirect Emissions from Imported Energy	Mandated		Corporate Office – Electricity	296
				Corporate Fleet – Electricity for EVs	0.5
		Subtotal			297
3	Indirect Emissions from Transportation	Mandated		Corporate Staff Business Travel – Taxi	72
				Corporate Staff Business Travel – Air travel	3,317
				Corporate Staff Business Travel – Reimbursed Mileage	44
				Corporate Staff Business Travel – Car sharing	0.6
				Corporate Staff Business Travel – Rental Cars	122
				Corporate Staff – WFH	175.1
				Corporate – Freight	8.4
				Corporate Staff – Business Travel Accommodation	183.7
		Material		Corporate Staff – Commute	3,437
		Subtotal			7,360
4	Indirect GHG emissions from products used by the Ministry (waste, work from home (WFH), travel accommodation)	Mandated		Corporate Office – Waste	224.3
				Corporate Office – Water Supply	9.3
				Corporate Office – Wastewater Treatment	104.5
				Corporate Office – Transmission and Distribution – Electricity	34.3
				Corporate Fleet – Transmission and Distribution – Electricity for EVs	0.1
				Corporate Office – Transmission and Distribution – Natural Gas	8.3
		Material		Non-Departmental – Corporate – Purchased Goods and Services	1,517
				Departmental – Corporate – Purchased Goods and Services	13,186
		Subtotal			15,084
5	Indirect Emissions Associated with the Use of Products and Services from the Organisation	N/A			
6	Indirect emissions from other sources	N/A			
TOTAL					23,912

Please see table 5-2 for a breakdown by mandated and material emissions and progress over time.

Inventory Results – State-funded schools & kura operations

As previously stated, the categorisation of emissions for this emissions group has been changed to represent emissions classification from the perspective of **‘schools & kura’**. This was done to provide this perspective for all **‘schools & kura’** that seek to understand the emissions tied to their organisations and does not intend to mirror the main GHG inventory described in this report.

Table 4-4: Results - State-funded schools & kura operations

Category	Category name	Mandated / material	Boundary part	Detailed emissions source	tCO ₂ e
1	Direct Emissions	Mandated		Schools & kura – Stationary Combustion – Natural Gas	24,102
				Schools & kura – Stationary Combustion – LPG	1,018
				Schools & kura – Stationary Combustion – Coal	9,603
				Schools & kura – Wood Biofuel	116
				Schools & kura – Stationary Combustion – Oil	1,016
		Subtotal			
2	Indirect Emissions from Imported Energy	Mandated		Schools & kura – Electricity	18,625
		Subtotal			
3	Indirect Emissions from Transportation	Mandated		Schools & kura – Correspondence Teaching	1,004
		Material		Schools & kura – Pupil Commute – Public Transport	17,152
				Schools & kura – Pupil Commute – Private Vehicles	221,417
				Schools & kura – Staff Commute – Public Transport	824
				Schools & kura – Board funded Pupil Transport	8,978
				Schools & kura – Travel grants	110
				Schools & kura – Staff Commute – Private Vehicles	70,809
		Subtotal			
4	Indirect Emissions from Products and Services used by the Organisation	Mandated		Schools & kura – Waste	5,984
				Schools & kura – Water Supply	103
				Schools & kura – Wastewater Treatment	1,543
				Schools & kura – Transmission and distribution – Electricity	2,160
				Schools & kura – Transmission and distribution – Natural Gas	888
		Material		Schools & kura – Board-led Capital Works Projects	104,549
				Schools & kura – Purchased Goods and Services	232,320
		Subtotal			
5	Indirect Emissions Associated with the Use of Products and Services from the Organisation	N/A			
6	Indirect emissions from other sources	N/A			
TOTAL					722,321

Table 4-5: Emissions summary by gas type

Emissions Category	Total t CO ₂ e*	GWP t CO ₂	GWP t CH ₄	GWP t N ₂ O
Mandatory emissions sources				
Category 1: Direct emissions and removals	1,172	1,085	12	26
Category 2: Indirect emissions from imported energy	297	288	8	1
Category 3: Indirect emissions from transportation	3,923	3,599	25	58
Category 4: Indirect emissions from products used by the organisation	381	55	274	51
Mandatory emissions sources subtotal	5,773	5,027	319	136
Material emissions sources				
Category 3: Indirect emissions from transportation	30,802	3,300	41	96
Category 4: Indirect emissions from products used by the organisation	385,952	-	-	-
Category 5: Indirect emissions Associated with the Use of Products and Services from the Organisation	722,321	364,133	5,829	9,536
Material emissions sources subtotal	1,139,075	367,433	5,870	9,632
Grand Total	1,144,848	372,460	6,189	9,768

*Capital works purchased goods and services, refrigerant and accommodation emissions do not have a breakdown by individual gases. Only tCO₂e total can be reported hence why the breakdown of gases cannot be summed up to the total tCO₂e.

4.2 Data collection and quantification method

The Ministry provided the data used to compile the GHG inventory. The Ministry has relied on third parties to provide the data. Table 4-6 to Table 4-8 identify the data collection and quantification methods used for each emission source. As previously mentioned, School Board of Trustees as legally separate entities which has bearing on the ease of data collection. In many cases the Ministry has used previously provided approvals to access existing school information via third parties, however in many cases this was anonymised or not currently available for all schools.

4.2.1 Method

A hybrid approach has been used for this carbon assessment meaning both a usage-based approach and a spend based approach.

- Usage based approach – calculations are based on specific units of usage, e.g., kilowatt hours (kWh) of electricity, litres of petrol used in fleet vehicles or kilometres per passenger for flights and are applied to emission factors per usage unit. This has been prioritised and used where unit data has been available.
- Spend based approach – calculations are based on dollar spent and applied to emissions factors per dollar spent on a certain industry or wholesale code. Three spend based approaches were used.
 - For capital works, ministry departmental spending and non-departmental spendings, Planet Price figures were used which align with thinkstep-anz 2022 emission factors.
 - The Ministry provided greenhouse gas emissions calculations for the Healthy School Lunches programme. These had been prepared by Morpium and the University of Otago.
 - School ledger contents required manual coding using thinkstep-anz 2022 emission factors.
- Extrapolation – data was not available for all schools and kura and so data was extrapolated based off provided school data using the approach detailed below.

Extrapolation approach:

A general extrapolation methodology was determined for use in most extrapolations for schools & kura. This methodology involved using per-capita averages and defined typologies. These typologies are combinations of the schools/kura climate zone or region, school type (Primary, Secondary, Mixed age group schools e.g., Composite schools and Specialist schools), and/or energy mix (Electricity only or Mixed inclusive of fossil fuels). In this methodology, gaps were only filled with average data from complete datasets in the same typology group. This ensures that gap filling procedures consider factors such as regionality and school types to reduce inaccuracies.

The list below defines the differently constructed typology sets used for each extrapolation:

- Electricity and stationary combustion fuels
 - Climate Zone + School type + Energy mix (whether the school use just electricity or a single/mix of fossil fuels).
- Waste tonnage
 - School type only assuming waste volumes maybe be affected per pupil by the school type.
- Waste emission factor
 - Region to align with access to landfill disposal with and without landfill gas capture.
- Water
 - School type - assuming water volumes maybe be affected per pupil by the school type e.g., secondary schools and access to showers.
- Wastewater
 - Whether the school has an onsite wastewater treatment process or whether it is connected to main sewerage treatment affected the emissions factor only.

- Purchased goods and services.
 - Urban/rural and School type – rural / urban to help reflect differences in transport/logistics needs for goods and school type to reflect the need for more specialist goods and services needed for curriculum needs for different types of schools.

Construction and Capital works

The method included using carbon assessment for specific project types such as Roll growth, new builds and refurbishment, where granular material volume data could be developed. These project types were then applied using a tCO2e/\$ spend and applied to other projects where the material volume data couldn't be assessed.

Disaggregation

In many cases to support the continuing communications of these emissions some of the key emission sources were further broken down to individual schools. This disaggregation did not affect the total emissions size but tried to allocate emissions to an individual school using various proxies. Examples include such as:

- Ministry and schools and kura funded transport services were further disaggregated using roll size to individual schools.
- Ministry-funded capital works – allocated based on information in Ministry records of which school site the project was located on.

Ministry Corporate

The table demonstrates the data collection and quantification methods used for each emission source.

Note that the two columns 'Emissions (Based on data)' and 'Emissions (estimated)' are providing context in terms of data availability and extrapolation. 'Based on data' signifies emissions tied to supplier-specific/ activity data/ financial data, while 'estimated' signifies emissions derived from extrapolating the former to cover entities within the emission source where data was not available at the time of producing the inventory. It's worth noting that 'based on data' does not classify data quality, but data availability, meaning that a high proportion of 'based on data' shows a large data availability for the chosen methodology.

. There are approaches in this inventory that should be distinguished for methodological quality, e.g. volume based calculations are likely to be inherently more accurate and representative than the spend based approaches; this includes:

- All Ministry (corporate and ministry-funded) as well as schools and kura ; purchased goods and services emissions calculations
- Capital works (both Ministry-funded and schools and kura; board led) where spend based and material cost ratios have been used.

Table 4-6: Ministry corporate data collection and quantification methods

Emissions source	Data source	Data management / Extrapolation	Emissions (Based on data)	Emissions (estimated)
Electricity	Ministry has direct access to <i>invoices and data portals from many suppliers</i> , this was collated and shared with an RFI response from the Ministry.	Sites with missing electricity data were extrapolated by gross floor area (GFA).	98%	2%
Electricity consumed in EVs		Where possible kWh for EV charging on the ministry site has been captured, the charging of many of the Ministry EVs will be captured above and has not been calculated per km distance travelled by each EV.	<i>Cannot be fully separated</i>	
Natural gas	Please note some corporate office sites are co-located on school sites, i.e., a small number of desks or a small separate building is on a school site. These sites have been excluded from the corporate emissions as they are assumed to be counted into the whole of school reporting, as they are unlikely to have separate ICPs, meters or suppliers for energy, water and waste.	N/A	100%	0%
Fuel combustion in owned vehicles		N/A	100%	0%
Waste		Sites with missing waste data were extrapolated by gross floor area.	46%	54%
Confidential waste		Sites with missing confidential waste data were extrapolated by gross floor area. Data was given in # of bin lifts of 240L capacity. Average waste weights from BRANZ ⁹ were used to estimate tonnages.	97%	3%
Water		Calculated with per-capita emissions factors. The FTE count used in these calculations was reduced by 50% to better reflect water and wastewater consumption as employees only spend 8 hours of their day in the office.	0%	100%
Wastewater			0%	100%
Business travel (incl. taxis)		N/A	100%	0%
Freight		N/A	100%	0%
Rental vehicles		N/A	100%	0%

⁹ <https://www.branz.co.nz/sustainable-building/reducing-building-waste/assessing-waste/volume-weight/>

Emissions source	Data source	Data management / Extrapolation	Emissions (Based on data)	Emissions (estimated)
Reimbursed mileage		Quantities were provided in NZD reimbursed which was converted to km based on Internal Revenue Department's (IRD) reimbursement rate.	100%	0%
Refrigerants		N/A – limited data availability.	100%	0%
Accommodation		N/A	100%	0%
Staff commute	Ministry-provided anonymised <i>GIS data of employees' postcode and main office and % FTE</i> . Stats NZ 2018 Census data Estimated working from home rates provided by the Ministry.	Annual commuting distances were calculated per staff member, factoring in working from home days. A 1.2 factor was added to account for distances being 'as the crow flies', approximating the added distance of following the road networks. Any staff more than 100km away from their office were assumed to be misrepresentative and their distance was replaced with the average (excluding distances over 100km) in their region. The total distances were then split by the appropriate regional modal share distribution to account for different transport modes. Final commuting and WFH numbers were scaled to match the reported total FTEs for the financial year.	100%	0%
Working from home			0%	100%
Departmental spend	Ministry-provided, redacted/anonymised departmental and non-departmental ledgers.	A third-party natural language model platform was used in conjunction with rulesets and corrections from the Ministry and Beca to classify spend categories to the different emission sources and correct inventory group.	100%	0%
Non-departmental spend			100%	0%

Ministry-funded school & kura activities

The table demonstrates the data collection and quantification methods used for each emission source.

Table 4-7: Ministry-funded school & kura activity data collection and quantification methods.

Emissions source	Data source	Data management/ Gap filling	Extrapolation methodology	Emissions (Based on data)	Emissions (estimated)
Capital works – major works	Data extracts from the Ministry's CMI database	The Capital Works database used to calculate the difference between the CMI's forecasted total spend versus the actual spend per project. Non-CMI projects were added as a total cost per scope of works.	Extrapolations were made via the difference in covered cost via material quantities and the total cost of each project applied to several building project typologies such as new build and refurbishment.	29%	71%
	Data extracts from Ministry's Capital Works database				
Capital works – minor works	Data extracts from Ministry's Capital Works database	N/A	Projects not covered in the CMI database were applied factors representing the emissions intensity per dollar from similar, calculated CMI projects.	100%	0%
Capital works – Relocatables / Transportables	Data summary from Ministry documenting all purchased relocatable units.	Total gross floor area for all relocatable units were calculated to enable the use of a kg CO ₂ e / m ² figure. Where GFA was not reported, number of teaching spaces and average m ² per teaching space was calculated per type of unit and used to calculate an estimated GFA.	Emissions intensity per m ² GFA used to calculate embodied emissions of all relocatable units.	74% - based on a sample transportable emissions study	26%
Pupil transport – funded buses	FY22 calculations from Ministry of Education for funded transport emissions.	FY22 calculations assumed representative of FY23.		100%	0%

Emissions source	Data source	Data management/ Gap filling	Extrapolation methodology	Emissions (Based on data)	Emissions (estimated)
Travel grants	Non-departmental ledger	Travel emissions were separated from the non-departmental ledger. Emissions were calculated using a mileage rate and applied average petrol car emissions factor. Emissions were attributed to schools based on their % of the travel grant funding going to the school.		0%	100%
Schools purchased goods and services	Departmental ledger	Departmental and non-departmental emissions were separated by spend categories based on the Ministry's analysis combined with a natural language model provided by Planet Price.		100%	0%
	Non-departmental ledger			100%	0%
School lunches	Supplier records Otago University study	Emissions for an average school meal was calculated by a third party (Morphum Environmental Ltd and University of Otago) on behalf of the Ministry and provided to Beca. This was multiplied by the number of meals provided by the Ministry in FY23. The resulting emissions were then attributed to schools based on the % of the school lunches programmes spend going to each school (from the departmental ledger).		100%	0%
	Departmental ledger				

State-funded schools & kura operations

The table demonstrates the data collection and quantification methods used for each emission source.

Table 4-8: State funded schools & kura activity data collection and quantification methods

Emissions source	Data source	Data management/ Gap filling	Extrapolation methodology	Emissions (Based on data)	Emissions (Extrapolated)
Electricity	Ministry collation of ICP data for 2022	Any ICPs with data coverage less than 12 months was extrapolated up to 12 months based on its total value and months of reported coverage.	Extrapolation using the Climate zone, School type and energy source methodology. Averages per typologies are on a per-capita basis allowing the typology average to be scaled to each school by its roll size.	81%	19%
	Ministry collation of ICP data for 2021	ICPs with electricity consumption per pupil above the 95 percentiles of the dataset's distribution were excluded as outliers. One ICP excluded as it's 0.1kWh value prevented extrapolation and did not match a reasonably expectable electricity consumption.	To increase the completeness of stationary fuel combustion, the average heating demand in kWh per capita was calculated for each typology using schools and kura with fully complete heating data. Where the heating demand wasn't met with available extrapolations, additional gap filling was done by splitting the deficit between the already covered heating supply and the typology's calculated average demand. This deficit was split evenly among all identified heating sources without available data or extrapolations.		
Natural gas	Supplier data from Contact Energy	Some data formats were provided incorrectly, a process was run to correct dates. Coverage was then checked, and any ICPs with less than 12 months of coverage were extrapolated up based on missing months.	Where the energy demand was already met with actual data or extrapolations, no gap filling was done. For electricity typologies with no available actual data, a conservative proxy typology was selected.	45%	55%

Emissions source	Data source	Data management/ Gap filling	Extrapolation methodology	Emissions (Based on data)	Emissions (Extrapolated)
	Supplier data from Nova Energy	ICPs were totalled per school.	For typologies without complete sets of energy consumption data, proxy typologies were selected to be a conservative estimate.		
	Supplier data from Genesis				
	DETA study data ¹⁰	Data was pulled together from all individual sheets and categorised based on school and emission source.			
LPG	Supplier data from Genesis	Data was received in two parts. Files were combined and all received data was converted to kWh for consistency.		21%	79%
	DETA study data	Data was pulled together from all individual sheets and categorised based on school and emission source.			
Diesel	DETA study data	Data was pulled together from all individual sheets and categorised based on school and emission source.		8%	92%
Coal	Boiler replacement programme database	N/A		90%	10%

¹⁰ Study by the Ministry of Education.

Emissions source	Data source	Data management/ Gap filling	Extrapolation methodology	Emissions (Based on data)	Emissions (Extrapolated)
	DETA study data	Data was pulled together from all individual sheets and categorised based on school and emission source.			
	Estimated coal use from Ministry	Converted from t CO ₂ e to tonnes of coal			
Biomass	Boiler replacement programme database	N/A		30%	70%
	DETA study data	Data was pulled together from all individual sheets and categorised based on school and emission source.			
Waste to landfill	Supplier data from Waste Management	<p>Supplied tonnages and emissions were extracted and summarised per school. This was used to calculate an average annual emission factor per school which was used to produce an average for each region.</p> <p>Emission factors for regions with no received data were chosen from MfE's 2023 emission factors, choosing factors with/without gas capture based on landfill gas capture status in MfE's 2023 detailed guidance.</p>	Emission factor extrapolated based on region, tonnage based on school type. Average tonnage per capita used in the extrapolation.	5%	95%

Emissions source	Data source	Data management/ Gap filling	Extrapolation methodology	Emissions (Based on data)	Emissions (Extrapolated)
Water	Supplier data from Watercare (May 22 to April 23)	<p>Gaps in each Meter ID were identified (including zero and erroneous negative value invoices).</p> <p>Each Meter ID was extrapolated to cover a 12-month period based on its reported value and missing invoices.</p> <p>Data was then summarised per school.</p>	Extrapolation using only school type as supplier data only covered Auckland (e.g., only one climate zone). Average water consumption per capita was used in the extrapolation.	65%	35%
	Supplier data from Watercare (FY22)	Outliers were excluded. Average water consumption per student per day was calculated for the remaining datapoints.			
Wastewater	N/A	Data taken directly from water use quantities.	All quantities assumed based on an 80% discharge of water volumes.	0%	100%

Emissions source	Data source	Data management/ Gap filling	Extrapolation methodology	Emissions (Based on data)	Emissions (Extrapolated)
Purchased goods and services	Supplier data from Education Services	<p>Data was received with spend distributed to different cost codes. Cost codes that represented non-emitting activities were excluded. Codes representing emitting activities were matched against spend-based emission factors from thinkstep-anz 2022. All spend amounts were corrected for inflation to appropriately match the purchase-power of thinkstep-anz' emission factors' base year.</p> <p>This was further corrected to remove spend that may have been already counted in the other emission sources and categories e.g. capital works.</p>	<p>Extrapolated using Urban/Rural classification and school type. Average emissions intensity per capita was used in the extrapolation.</p> <p>For data not linked to a known school, this was pooled into typology categories with its total associated roll size cover to include in the extrapolation process.</p>	25%	75%
	Supplier data from Solutions and Services				

Emissions source	Data source	Data management/ Gap filling	Extrapolation methodology	Emissions (Based on data)	Emissions (Extrapolated)
Staff commuting	GIS data from the Ministry.	Distances over 100km were excluded and replaced with an average figure for staff under 100km from the school. WFH days were calculated from Stats NZ' Census data. Total calculated travel distance per year was split by the modal shares from the 2018 Census data. Passenger.km per pupil was then aggregated to a school level.	N/A	100%	0%
	2018 Census data from Stats NZ.	Regional data was aggregated down to Active, Car, Car passenger, Bus, Train, WFH and N/A % use for each region.			
Correspondence schools	Roll size split by full-time versus part-time, provided by the Ministry	All full-time students were applied MfE's working from home emission factor including heating. All part-time students were applied the working from home emission factor excluding heating.	N/A	100%	0%
Additional data for identifying heating sources	List of schools with gas boilers from the Ministry	N/A	N/A	N/A	N/A
	Heating system survey 2022	N/A			

Emissions source	Data source	Data management/ Gap filling	Extrapolation methodology	Emissions (Based on data)	Emissions (Extrapolated)
	Geothermal schools list	N/A			
Pupil commuting (excl. funded buses)	GIS data from Eagle Consulting (via Ministry).	The patronage dataset was used to allocate students evenly across the dataset as using funded transport based on the available busses belonging to their school. The same process was repeated based on the BEATS study for active travel, using the transport bands defined in the study (0-2.25 km, 2.25-3.2km). Total km travelled per pupil was then calculated separately for funded transport users, active transport users, and all other pupils.	Commuting passenger-kilometres were scaled per school to represent the actual roll size reported for the school year. This was done to correct where the number of students, per school, covered in the dataset which did not match the reported roll size exactly. Schools with no students were extrapolated based on school type and region, and all results were corrected for non-attendance per region.	98%	2%
	Patronage data from school bus supplier.				
	BEATS study from Otago University. ¹¹				
	2018 Census data from Stats NZ (Ministry made a specific data request from Stats NZ)	Region-specific census data was aggregated down to Car, Bus, and Train % use per region. Ferry, Other, Motorcycle, and Active transport modes were excluded as they'd be removed to only allocate non-active travel for transport modes where			
	Ministry publicly available attendance data.				

¹¹ Sandra M., et al. Built Environment and Active Transport to School (BEATS). <https://www.otago.ac.nz/beats/>

Emissions source	Data source	Data management/ Gap filling	Extrapolation methodology	Emissions (Based on data)	Emissions (Extrapolated)
		<p>emission factors were available.</p> <p>The remaining % sum between Car, Bus, and Train were then normalised to 100%.</p> <p>This was then applied to the total km travelled for pupils not using active transport and/or funded transport to split the figures out to total km by mode.</p>			

4.2.2 Approach to factor selection

Usage based emission factors are sourced from the Ministry for the Environment (MfE) “Measuring Emissions: A Guide for Organisations – 2023, Emissions Factors Workbook”. To quantify the Ministry’s purchased goods and services emissions, emissions factors were sourced from “thinkstep-anz (2022). Emission Factors for New Zealand: Greenhouse Gas Emission Intensities for Commodities and Industries. v1.1. Wellington: thinkstep-anz.” These factors were shared with the Ministry of Education ahead of final public release. The calculations also use a NZ modification by University of Otago (2023) of cradle to point-of-sale reference emissions estimates, which were sourced from the UK-based lifecycle assessment (LCA) database compiled by Hoolohan et al. (2013)¹². Some wastewater emissions were calculated with a customised MfE emission factor, following their emission factor calculation methodology but using a different BOD value.

4.2.3 GWP calculation and data source

The Ministry for the Environment 2023 emissions workbook factors align with the Global Warming Potential (GWP) IPCC Assessment Report 5 (AR5)¹³ values over a 100-year time horizon. It is also assumed that the University of Otago (2023) assembled spend based emissions database for school lunches also uses AR5 GWP values over a 100-year time horizon and Methane over a 20-year Horizon. The thinkstep-anz 2022 emission factors align with the GWP IPCC Assessment Report 4 (AR4)¹⁴ values over a 100-year time horizon. The thinkstep-anz database does not provide a breakdown for each greenhouse gas, therefore cannot be updated to AR5.

Table 4-9: Global Warming Potential values over a 100-year time horizon

Gas	Chemical Formula	Global Warming Potential AR5	Global Warming Potential AR4
Carbon Dioxide	CO ₂	1	1
Methane	CH ₄	28	25
Nitrous Oxide	N ₂ O	265	298

¹² Hoolohan et al. (2013). Mitigating the greenhouse gas emissions embodied in food through realistic consumer choices. DOI: <https://doi.org/10.1016/j.enpol.2013.09.046>

¹³ These can be found in the IPCC AR5 Climate Change 2013: The Physical Science Basis accessed via: <https://www.ipcc.ch/report/ar5/wg1/>

¹⁴ IPCC AR4 Climate Change 2007: The Physical Science Basis: <https://www.ipcc.ch/report/ar4/wg1/>

4.2.4 Biogenic emissions

The inventory has identified the following two sources of biogenic emissions:

Combustion of wood pellets

MfE provides emission factors covering the non-biogenic combustion emissions and biogenic CO₂ emissions of wood combustion separately, this has been deemed immaterial for this inventory and not included.

Biodegradation of biomass in wastewater treatment

Due to MfE's emission factors for wastewater treatment not separating biogenic and non-biogenic emissions, this could not be quantified using the currently available data. Likewise, the purpose-built emission factors following the Water New Zealand guidelines also does not separate emissions into biogenic and non-biogenic and therefore cannot separate the two for reporting purposes.

The guidance cites:

*'ISO 14064:2018 requires that 'anthropogenic biogenic CO₂' emissions and removals shall be quantified and reported separately from other anthropogenic emissions. Recommend that further guidance be developed to help account for biogenic CO₂ emissions.'*¹⁵

4.2.5 Review, internal audit and improvement

This report was prepared by a third party, Beca Limited, on behalf of the Ministry of Education. Data was provided by the Ministry, its suppliers, landlords and third parties. All data was reviewed by the Ministry of Education before carbon calculations were undertaken. Beca has standard quality management processes that were followed as part of the delivery of this work.

¹⁵ 'Carbon accounting guidelines for wastewater treatment: CH₄ and N₂O'. Water New Zealand, August 2021.

4.2.5.1 Purchased goods and services (across whole inventory)

The Ministry has used multiple methodologies to use a spend-based approach to estimate the emissions within their purchased goods and services. For example, for the state-funded school & kura activities, emissions have been calculated at the budget level rather than individual invoice level (as completed for the Ministry corporate and Ministry-funded school & kura activities) and school lunches calculated separately. Over time it is recommended to update the accuracy of the purchased goods and services emissions estimate using a consistent methodology and set of emission factors for all purchased goods and services. Examples have been specified below:

- Supplier apportionment: That each vendor provides their total carbon footprint (i.e., not just category 1 & 2) and provide a weighted percentage of Ministry sales of their total sales. This will allow the Ministry to replace the emissions estimated using a dollar spend approach with an apportioned estimate. This could be extrapolated based on spend covered from responding suppliers to estimate the total emissions profile.
- That vendors of large products provide Environmental Product Declarations (EPDs) for key major products purchased by the Ministry. This could be multiplied by the number of units purchased by the Ministry to estimate emissions.
- State funded school & kura activities: Calculate emissions estimates from individual invoices rather than overall budget.

4.2.5.2 Ministry corporate

In future years there is potential for improvement in data collection, such as:

Employee commuting and work from home

- To complete a staff survey to capture the modes of transport and frequency of travel more accurately per office. This will assist in tracking behaviour change over time if the survey is completed annually. This will replace the need to complete GIS post code mapping and the use of regional Census 2018 travel to work mode of travel data.
- To collect working from home data either from how many people logged onto the network within the financial year (what was used in FY21) or by collecting this information through the staff survey.
- To investigate the inclusion of contractors that are utilising the Ministry's offices in the employee commuting estimation. Currently only including Ministry full time equivalent staff in calculation.

Landlord engagement

- To engage with landlords directly and earlier in the financial year to obtain more accurate information for electricity, waste, water use, stationary fuel use and refrigerants. Work with landlords to improve how they are measuring this information i.e., encouraging separate metering on site.

4.2.5.3 Ministry-funded school & kura activities

In future years there is potential for improvement in data collection, such as:

Capital works

- Ministry data collection on capital works is limited and could benefit from targeted work in following years so as to track the quantities of materials purchased and used for all projects over \$150,000. This would allow use of material volumes and emission factors rather than a spend-based emissions approach and allow investigation of repeatable project areas that the Ministry are investing in.
- Given that the Ministry are now working with a smaller number of suppliers for off-site manufactured buildings and relocatables/transportables, the Ministry could benefit from engaging with suppliers to create environmental product declarations (EPDs) for specific products or do full life cycle assessments (LCAs) that are representative of their stock.

Pupil commuting (ministry-funded school buses)

- The current information used relies on data from 18-24 months ago so would benefit from being updated and regularly collected annually.
- Source data from funded contractors on patronage levels and litres of diesel per bus route.

4.2.5.4 State-funded school & kura activities

In future years there is a potential for improvement in data collection, such as:

Operational consumption data

- Engaging with suppliers earlier in the year and setting up systems for data collection that encompass natural gas and LPG supplies including each school's status on whether they consent to share their energy data with the Ministry and therefore Beca.
- The Ministry should consider establishing an up-to-date overview of which heating sources are used at each school as well as meta data describing whether the sources are permanent, for auxiliary use only, recently removed, or temporary. This would greatly assist operational emissions extrapolations and data collection completeness.
- The Ministry should pre-emptively engage with suppliers related to waste and water to increase the data availability and quality for future inventories. In particular, this would enable waste suppliers to set up systems around tracking waste tonnages and landfill-specific emission factors that fall within the Ministry's operational boundaries.
- Creating a system that allows each separate school to review the outcomes and/or consumption data used for their school could allow each individual school to confirm or correct inaccuracies especially surrounding heating and electricity.

Pupil and staff commuting

- The Ministry may benefit from internal work to consolidate and cross-reference internal databases and resources related to pupil and staff commuting calculations. This would likely streamline GIS works calculating travel distances and funded bus access/eligibility for pupils.
- The Ministry could consider running a pupil commuting study for (a) selected region(s) similar to the nature of the BEATS study conducted by the University of Otago. This could provide more granular and accurate insights into which factors influence active travel and public transport behaviours. Such insight would also enable better tracking of the impacts of any future initiatives aimed at decarbonising pupil commuting behaviours.

A staff survey on commuting or on-site data collection could provide regional samples to increase the representativeness of staff commuting calculations beyond the existing use of 2018 census data.

4.3 Information management procedures

4.3.1 Key procedures for data management

All deliverables were audited by a third party.

Ministry Corporate

The following process has been used for data management:

- Data was requested from the Ministry's finance, business service and travel teams.
- The data was either taken from existing internal data management processes or requested from third party suppliers or landlords.
- For usage-based assessment the Ministry of Education Sustainability team input all data into a 'request for information' spreadsheet created by the Ministry and Beca Limited.
 - For each data category such as electricity usage or petrol purchased for fleet vehicles, an appropriate emissions factor from the MfE 2023 GHG emissions factor database was applied.
- For the spend based assessment – please see below for Ministry-funded purchased goods and services.

State schools & kura

The following process has been used for data management:

- If data was in the possession of the Ministry, data was requested from the appropriate team/department at the Ministry through communications with the Ministry's sustainability team.
- If data was in possession of the suppliers only, data was requested from the suppliers through the Ministry.
- For school & kura spending, data was requested and received through third-party accounting firms managing the schools & kura. All schools & kura were requested permission to share their data in advance of gathering and delivery.
- In cases where data sensitivity was a concern, efforts were made to redact or anonymise data prior to delivery such as to minimise the risk of sensitive information being viewed by Beca.
- For all data deliveries, an external sharing folder was set up for the Ministry to directly upload all resources to a secure SharePoint workspace, managed by Beca. Any data received over email was uploaded and stored in an internal SharePoint workspace.

For operational emission sources, the following key procedures were followed:

- Operational emissions source data were centralised to a file containing meta-data on all covered schools & kura in which extrapolations could be made to fill any data gaps.
- Schools lacking roll size numbers for FY23 were gap-filled with 2022 roll size data as far as possible. Some activity centres were gap-filled with 2017 roll sizes as no more recent numbers were available.
- Extrapolation was done by the most appropriate typologies for retaining operational and/or regional variances among the schools.
 - All extrapolations prioritised roll-size-based extrapolations which was gap filled with GFA-based extrapolations in any cases where roll size was unknown, but GFA was available.
- For each school, per emission source, the calculated or reported emissions were selected based on the following hierarchy:
 - Actual data in order of priority
 - Roll size extrapolation
 - Roll-size extrapolations by a proxy-typology
 - GFA extrapolations
 - GFA extrapolations by a proxy-typology.
- The extrapolation procedures can be read in more detail in Section 4.2.1.

For purchased goods and services emission sources, the following key procedures were followed:

- Cost codes for exclusion were identified via communications with the Ministry's finance team to avoid double-counting, remove spend related to non-emitting activities, and remove financial artifacts such as depreciation.
- Spend transferred from the Ministry to schools, or on behalf of schools to suppliers by the Ministry was identified to be separately processed to as far as possible, avoid accidental inclusion of costs across the three sub-inventory boundaries.
- All cost codes were matched to applicable spend-based emission factors to calculate their associated impact.
- Calculated emissions were transferred to a separate file to use school-data and typologies to extrapolate emissions for schools for which financial data could not be procured.
 - All extrapolations were done based on school type (e.g., junior, senior) and their urban/rural classification. These extrapolations were based off per-pupil numbers calculated from all calculated emissions data within the same typology.
- For all emissions related to specific schools, line items were attributed to the schools as far as identifiable, leaving the remaining emissions in a separate, non-school bucket.

Collation and emissions calculation:

- All calculated quantities were collated in a single GHG inventory file in which conversions and emission factors were applied to calculate the associated emissions.
- Already calculated emissions were included as pre-calculated emissions quantities.
- This file was then used to aggregate all emissions to the desired reporting template for the Ministry.

Ministry-funded activities

The following process was used for data management:

- The departmental and non-departmental ledgers were received from the Ministry's financial team both as a 1-month sample and for the full year. To the extent feasible, the ledgers were redacted/anonymised before being passed onto processing by Planet Price.
- For all data deliveries, an external sharing folder was set up for the Ministry to directly upload all resources to a secure SharePoint workspace, managed by Beca. Any data received over email was uploaded and stored in an internal SharePoint workspace.

For capital works emission sources, the following key procedures were followed:

- Data extracted from the Ministry's CMI platform was as far as possible converted to material quantities which were applied quantity-based emission factors. Cost coverage extrapolations and emissions calculations were done individually per building.
- All non-converted spend quantities were used to extrapolate the result based on total cost coverage for the whole dataset. This included cost identified through a secondary source logging actual spend towards projects as the CMI data in most cases represent a forecast.
- The resulting emissions per type of project (e.g., new builds, refurbishments, remodelling...) were used to calculate a per-dollar emission factor tailored to the Ministry's capital works portfolio.
 - These factors were then applied the total capital works spend identified outside of the CMI platform to approximate their associated emissions.
 - Spend identified outside of the CMI platform that did not relate to actual construction activities or material quantities was run through a third-party entity to allocate appropriate spend-based emission factors.
- Transportable/relocatable classrooms were calculated separately, using a per-m² GFA emission factor calculated from a parallel project conducted to quantify the emissions of a transportable/relocatable classroom. The data which was applied the emission factor was a complete list of purchased/ordered relocatable classrooms for the FY23.

For purchased goods and services, the following key procedures were followed:

- All expenditures were inflation-adjusted to represent 2018 purchase power so as to match the emissions intensities from which the thinkstep-anz input-output factors were calculated.
- The Ministry provided assistance in identifying which cost codes and invoices belonged to the Corporate Ministry inventory versus the Ministry-funded inventory as well as listing cost codes to be excluded due to either being covered by other emissions calculations, or due to representing non-emitting activities.
- The departmental and non-departmental invoice level data were put through an NLP model (natural language processing model) offered by a third-party to allocate each spend item an emission factor from thinkstep-anz' 2022 input-output factors. This process was done several times with added rules and corrections supplied by Beca and the Ministry to iteratively improve the accuracy of the NLP model's categorisation. Once the categorisation accuracy was sufficient, the allocated thinkstep-anz emission factors were used to calculate the total emissions of both ledgers invoice level data, separating Corporate and Ministry-funded expenses.

For ministry-funded school busses, the following key procedures were followed:

- Calculations undertaken by the Ministry from the previous financial year were kept as they were considered representative of the FY23. Schools were attributed emissions proportional to their roll.

4.4 Assessment of uncertainty

A qualitative rather than quantitative approach has been used to evaluate the uncertainty of the assessment. It is assumed that the data supplied to the Ministry has been complete and in its entirety for all of the categories included in the inventory. Some of the data has known uncertainties where estimates had to be made. These are highlighted as follows, in line with ISO 14064-1:2018 section C.4.5.

4.4.1 Emissions factor uncertainty

The 2023 publication of MfE GHG conversion factors provide uncertainty bounds, however this level of uncertainty will apply to any other organisations using these factors, such as other government departments reporting as part of the Carbon Neutral Government Programme¹⁶.

thinkstep-anz published draft emissions factors in January 2022, it was confirmed via direct communication that a final publication was to be expected. Emissions factors used in this and previous GHG inventory have been confirmed, verbally, as complete and correct by thinkstep-anz ahead of public release. This set of conversion factors has been used over other available databases due to its New Zealand specific nature and it being more recent than other New Zealand specific datasets. However, there is underlying uncertainty associated with the use of spend-based factors to estimate emissions such as annual inflation and market pricing of specific products/services. Please note that expenditure has been adjusted by a CPI inflation factor to best represent expenditure in 2018 as per the data used in the modelling by thinkstep-anz. To understand the limitations and uncertainty please read the thinkstep-anz report (2022). Spend-based method is used to estimate the likely size of the purchased goods and service emissions from the Ministry but over time this may be replaced with more specific and accurate approaches.

4.4.2 Emissions factor selection uncertainty

Operational emissions

Ministry corporate

- **Waste:** It was unknown where waste was disposed of for each office, and it was therefore conservatively assumed that waste was sent to landfill without gas recovery. It was also assumed that all waste numbers obtained for the offices were general office waste.
- **Flights:** The national average emission factor was used for domestic flights.
- **Staff business travel and commuting:** Vehicles used by staff for reimbursed mileage and for commuting to work were all assumed to be a default petrol car; however, some staff may have used other vehicle types such as diesel, hybrids or electric vehicles.

¹⁶ Agencies involved in the Carbon Neutral Government Programme can be found here: <https://environment.govt.nz/what-government-is-doing/areas-of-work/climate-change/carbon-neutral-government-programme/about-carbon-neutral-government-programme/#agencies-involved>

Schools & kura

- **Staff and Pupil commuting:** Vehicles used by staff, pupils and guardians were all assumed to be default petrol car; however, the cars are likely a mix of petrol, diesel, hybrids or electric vehicles. This assumption is deemed representative as the current car fleet in Aotearoa is predominantly petrol cars.
- **Biomass:** Calculations use DEFRA/BEIS (UK)'s emission factor¹⁷ for wood pellets. While this emission factor is more appropriate for the fuel sources at the schools/kura, DEFRA/BEIS does not disaggregate the emission factor into CO₂, CH₄ and N₂O. As CO₂ is considered 0 according to DEFRA/BEIS, the ratio of contribution towards the total emissions from CH₄ and N₂O was calculated based on background data supplied in MfE's 2023 detailed guide¹⁸

Whole inventory

- The utilised waste, wastewater, and water emission factors represents a national average scenario which may not represent conditions and behaviours at schools, kura and offices. E.g., per capita water supply emission factors may over-represent water consumption for office staff as a national average would include activities such as showering, washing, filling pools, washing cars etc.
- Chosen emission factors for public transport buses are representative of an average bus in Aotearoa New Zealand and is therefore misrepresentative of peak travel times. The decision not to adjust these factors to reflect peak travel occupancy (as will be the predominant time of travel for pupils and school staff) was made to maintain a holistic, systemic perspective on public transport emissions as the system is complex.

Purchased goods and services emissions

- thinkstep-anz conversion factors are at the general industry levels defined by Stats NZ.
- Not all suppliers / services / products are represented by these industry specific conversion factors. Therefore, assumptions to the next most relevant conversion factor were applied.
 - For entities that provide a wider range of goods and services, the invoice level data was assessed for allocation. For example, the Ministry uses multi-disciplinary professional service companies that may provide a wide range of legal, financial, design, architecture and/or general consultancy services. Where it was difficult to ascertain the specific type of services emissions were allocated to 'General professional and consultancy services' applying the 'civil, professional and other interest groups' conversion factor.
- This is consistent for all purchased goods and services calculations.
- Inflation adjustments for thinkstep-anz emission factors (data year: 2018) was done by Planet Price using their own internal methodology to calculate inflation-adjustments per individual industry, meaning that these inflation adjustments differ from the inflation adjustments done to the Ministry's corporate calculations done by Beca. This may mean a small overestimation in the Planet Price calculations in comparison to Schools purchased goods and services.

¹⁷DEFRA/BEIS' emission factor publication for 2023 can be found here:

<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023>

¹⁸ Measuring emissions: a guide for organisations. 2023 detailed guide. Accessed from

https://environment.govt.nz/assets/publications/Measuring-Emissions-Guidance_DetailedGuide_2023_ME1764.pdf

Capital works emissions

- **Major works:** Due to actual material suppliers not being known, conservative, typical suppliers and/or averages were chosen for material calculations such as steel, carpets, wood, concrete, etc. For certain materials this can have a somewhat significant range of uncertainty as the substitution of high-impact ingredients or use of recycled material can produce significant emissions savings in steel, aluminium and concrete.
- **Relocatables:** All relocatables (transportables) were calculated based on the emissions per square metre of floor area in a selected transportable design. As this is a sample size of one, the resulting emission factor may not be fully representative of all the designs it is used to cover.
- **Board led projects and 'minor works':** These have been calculated based on a spend based approach. Please see above (purchased goods and services section) for uncertainty on emissions factor selection.

5 Reporting

5.1 Emissions by category

5.1.1 Mandated Carbon Neutral Government Programme emissions sources

The Ministry has included mandatory emissions source under the CNGP guidance. The inclusion of these emissions has resulted in a carbon footprint of 5,773 tCO₂e for FY23. Breakdown per Category has been provided in figure 5-1.

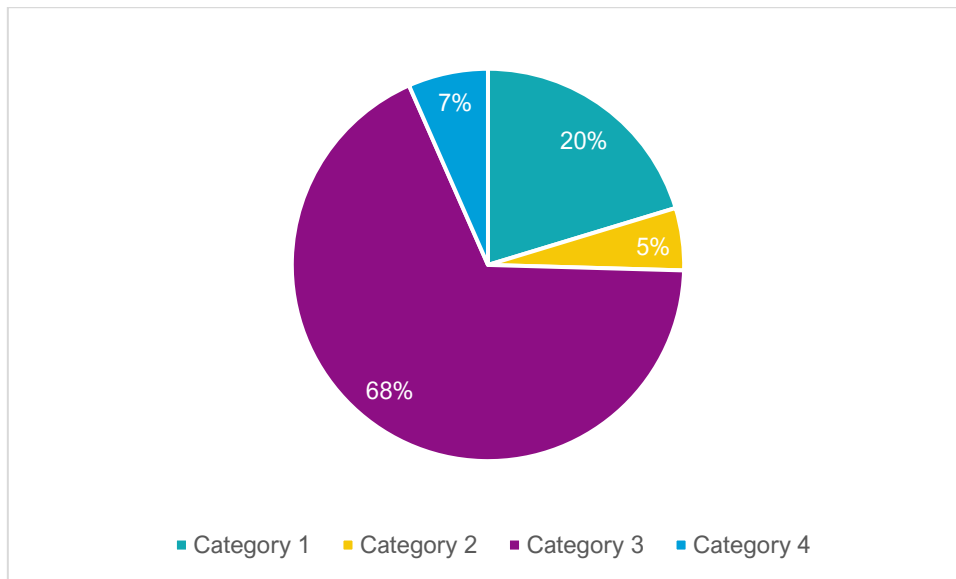


Figure 5-1: Breakdown of mandated emissions by category.

As shown in Figure 5-1, Category 1 and 2 emissions only make up 25% of mandatory emissions. Category 3 makes up 68%, and category 4 makes up 7%. The predominant differences to last year's inventory are an increase in air travel and a small reduction in electricity emissions. Please note that the electricity emissions factor for FY23 reporting has reduced significantly from the emissions factor used in FY22, this is due to changes in New Zealand's grid electricity mix.

5.1.2 Material emissions sources

Figure 5-2 below provides a breakdown per category for material emission sources in FY23; 1,139,075 tCO₂e.

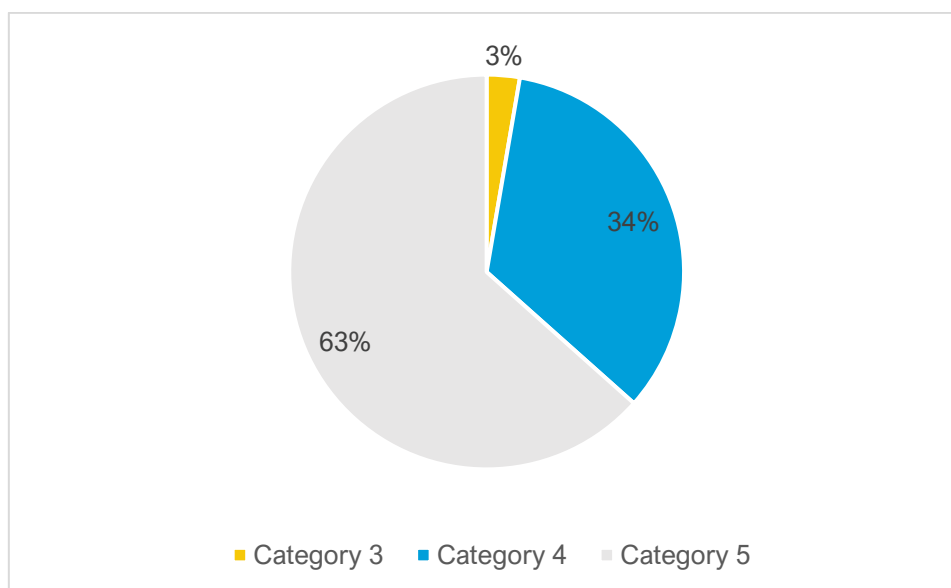


Figure 5-2 Breakdown of material emissions by category.

As shown in Figure 5-2, category 3 makes up only 3% of material emissions, consisting mostly of emissions from Ministry-funded school busses. Category 4 makes up more than a third of the material emissions, predominantly arising from purchased goods and services, capital works, and school lunches. Category 5 is the largest category of the footprint encompassing all the emissions from the schools & kura organisational boundary. The largest contributor within category 5 is pupil and staff commuting.

5.2 Performance measures, targets and benchmarks

The Ministry is aligned to the CNGP which requires carbon neutrality by 2025 related to mandatory emissions reporting areas, e.g., excludes capital works and purchased goods and services.

The Ministry has set a science-based target for mandatory emissions (predominately corporate emissions) against an FY19 baseline year, please see the Ministry of Education Annual Reports for further details.

The Ministry is also expecting that the CNGP will increase the number of Government departments sharing comparable GHG inventories (i.e., other CNGP agencies that also have large infrastructure and capital works expenditure) to better align benchmarking overall.

As part of the CNGP, the Ministry will assess the performance of its corporate office buildings over 2,000m² through the NABERSNZ¹⁹ scheme, which may help assess performance measures.

¹⁹ <https://www.nabersnz.govt.nz/>

Key performance indicators for mandatory emissions for whole inventory activities per FTE have been provided in Table 5-1 and for Ministry corporate activities in Table 5-2.

Table 5-1: Key performance indicators for mandatory activities across the whole inventory (KPI)

KPI	FY19	FY23	% Change against FY19
Full time equivalents (FTE)	3,250	4,311	▲ 33%
Mandatory emissions (tCO ₂ e)	5,744	5,773	No material change
Mandatory emissions per staff (tCO ₂ e/FTE)	1.77	1.34	▼ 24%

Table 5-2: Year-on-year emissions by category for Ministry Corporate

Emissions Category***	2018/19	2021/22	2022/23	Change % between FY22 and FY23	Change % against baseline and FY23
FTE (approx.)	3,250	4,180	4,311	3%	33%
Mandatory emissions sources					
Category 1: Direct GHG emissions and removals (vehicle fleet and natural gas)	1,577	999	1,172	17%	-26%
Category 2: Indirect GHG emissions from building energy	504	511	297	-42%	-41%
Category 3: Indirect GHG emissions from transportation (staff business travel including air travel, WFH and hotel stay) *	3,229	2,085	3,923	88%	21%
Category 4: Indirect GHG emissions from products used by the Ministry (waste, water and wastewater) *	434	452	381	-16%	-12%
Mandatory emissions subtotal	5,744	4,047	5,773	43%	1%
Material emissions sources					
Category 3: Indirect GHG emissions from transportation – employee commuting **	4,005	3,452	3,437	-0.5%	-14%
Mandatory emissions sources + Material employee commuting Subtotal	9,749	7,499	9,209	23%	-6%
Category 4: Indirect GHG emissions from products used by the Ministry – purchased goods and services	~40,099	~48,646	~14,703***	N/A	N/A
Total emissions (tonnes CO ₂ e)	49,848	56,145	N/A	N/A	N/A
2022/23 Total emissions (tonnes CO ₂ e)	N/A	N/A	23,912	N/A	N/A

* Emissions from business travel related accommodation has been re-aligned from category 4 to category 3, subtotal emissions are unchanged.

**Emissions from staff commuting were overestimated in the FY19 baseline year and have since been corrected.

***Due to changes in inclusions, allocations, and methodology the FY19 and FY23 material emissions for Category 4 cannot be compared.

6 Limitations

This report has been prepared by Beca Ltd (Beca) under the AoG Consultancy Services Order for the Carbon Neutral Government Programme (CNGP), dated 15 December 2022 (Agreement) between Beca and The Ministry of Education (Client).

The contents of the report are confidential and may not be used by the Client for any purpose other than in accordance with the stated Scope. This report may not be used or relied upon by any other party and Beca accepts no liability to any person other than to the Client for issues arising out of this report.

By relying on this report, the Client confirms that:

- a) Beca's duty of care is owed solely to the Client and no other person;
- b) Beca's liability to the Client in relation to this report shall be subject to the same limitation of liability provided in the Agreement. To the maximum extent permitted by law, the maximum aggregate of all liability of Beca to the Client whether in contract, tort or otherwise, shall not exceed the amount of the limit provided in the Agreement;

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Appendix A – State-funded schools FY23

The following list contains all state-funded schools for the financial year 2023, excluding any schools that were established but not opened, and schools that were closed, and any schools that were temporarily closed during the reporting period. The preceding numbers in brackets are the individual schools' unique school number.

- (3700) Abbotsford School
- (1680) Aberdeen School
- (2330) Aberfeldy School
- (3271) Addington Te Kura Taumatua
- (1195) Adventure School
- (1000) Ahipara School
- (2150) Ahititi School
- (1200) Ahuroa School
- (1201) Aka Aka School
- (350) Akaroa Area School
- (6119) Akina School/ Activity Centre
- (6948) Albany Junior High School
- (1202) Albany School
- (563) Albany Senior High School
- (3273) Albury School
- (3701) Alexandra School
- (2801) Alfredton School
- (6929) Alfriston College
- (1203) Alfriston School
- (1681) Allandale School
- (3274) Allenton School
- (3276) Amberley School
- (614) Amesbury School
- (1682) Amisfield School
- (308) Amuri Area School
- (1204) Anchorage Park School
- (3703) Andersons Bay School
- (683) Ao Tawhiti Unlimited Discovery
- (2332) Aokautere School
- (3442) Aoraki Mount Cook School
- (1683) Aorangi School (Rotorua)
- (96) Aorere College
- (253) Aotea College
- (1684) Apanui School
- (409) Aparima College
- (2333) Apiti School
- (3180) Appleby School
- (1206) Arahoe School
- (2334) Arahunga School
- (2802) Arakura School
- (1001) Aranga School
- (2336) Aranui School (Wanganui)
- (1002) Arapohue School
- (1207) Ararimu School
- (585) Ararira Springs Primary- Te Puna o Ararira
- (1686) Arataki School
- (3704) Ardgowan School
- (1208) Ardmore School
- (2542) Argyll East School
- (1687) Āria School
- (1209) Arohanui Special School
- (1688) Arohena School
- (3280) Arowhenua Maori School
- (3930) Arrowtown School
- (2543) Arthur Miller School
- (3706) Arthur Street School
- (1625) Ascot Community School
- (1689) Ashbrook School
- (3281) Ashburton Borough School
- (351) Ashburton College
- (3282) Ashburton Intermediate
- (3283) Ashburton Netherby School
- (3284) Ashgrove School
- (2337) Ashhurst School
- (3285) Ashley Rakahuri School
- (53) Auckland Girls' Grammar School
- (54) Auckland Grammar School
- (1211) Auckland Normal Intermediate
- (3181) Auckland Point School
- (6109) Auckland Secondary Schools' Centre
- (2152) Auroa School
- (548) Aurora College
- (3031) Avalon Intermediate
- (2803) Avalon School
- (2153) Avon School
- (78) Avondale College
- (1212) Avondale Intermediate
- (1213) Avondale Primary School (Auckland)
- (3287) Avonhead School
- (324) Avonside Girls' High School
- (2105) Awahono School - Grey Valley
- (2338) Awahou School
- (1691) Awakeri School
- (1004) Awanui School
- (2544) Awapuni School (Gisborne)
- (2339) Awapuni School (P.North)
- (198) Awatapu College
- (6110) Awhina School/ Activity Centre
- (1214) Awhitu District School
- (1216) Bailey Road School
- (2341) Baines School
- (1218) Bairds Mainfreight Primary School

- (3709) Balaclava School
- (3710) Balclutha School
- (3932) Balfour School
- (2805) Ballance School
- (3711) Balmacewen Intermediate
- (1219) Balmoral School (Auckland)
- (1693) Bankwood School
- (3290) Barrytown School
- (2112) Barton Rural School
- (647) Bathgate Park School
- (6960) Baverstock Oaks School
- (8) Bay of Islands College
- (1112) Bay of Islands International Academy
- (382) Bayfield High School
- (1220) Bayfield School
- (1221) Bayswater School
- (1222) Bayview School
- (1223) Beach Haven School
- (1224) Beachlands School
- (2114) Beaconsfield School
- (3291) Beckenham Te Kura o Pūroto
- (3292) Belfast School
- (2157) Bell Block School
- (2806) Bellevue School (Newlands)
- (1694) Bellevue School (Tauranga)
- (1225) Belmont Intermediate
- (1226) Belmont School (Auckland)
- (2807) Belmont School (Lower Hutt)
- (161) Benneydale School
- (2808) Berhampore School
- (1695) Berkley Normal Middle School
- (1697) Bethlehem School
- (607) Big Rock Primary School
- (2810) Birchville School
- (3182) Birchwood School
- (1227) Birdwood School
- (1228) Birkdale Intermediate
- (1229) Birkdale North School
- (1230) Birkdale Primary School
- (31) Birkenhead College
- (1231) Birkenhead School
- (3293) Bishopdale School
- (3295) Blaketown School
- (2546) Bledisloe School
- (2811) Blenheim School
- (4156) Blind and Low Vision Education Network NZ
- (1232) Blockhouse Bay Intermediate
- (1233) Blockhouse Bay School
- (1007) Blomfield Special School and Resource Ctre
- (391) Blue Mountain College
- (2113) Bluestone School
- (2120) Bluff School
- (2812) Bohally Intermediate
- (1234) Bombay School
- (1235) Botany Downs School
- (6930) Botany Downs Secondary College
- (2813) Boulcott School
- (3716) Bradford School
- (2814) Brandon Intermediate
- (20) Bream Bay College
- (3299) Breens Intermediate
- (2547) Bridge Pa School
- (3183) Brightwater School
- (3718) Broad Bay School
- (3301) Broadfield School
- (3184) Broadgreen Intermediate
- (1698) Broadlands School
- (6) Broadwood Area School
- (3719) Brockville School
- (3302) Bromley School
- (1236) Brookby School
- (3185) Brooklyn School (Motueka)
- (2816) Brooklyn School (Wellington)
- (3303) Broomfield School
- (1237) Browns Bay School
- (1238) Bruce McLaren Intermediate
- (2342) Brunswick School
- (1239) Buckland School
- (1240) Bucklands Beach Intermediate
- (1241) Bucklands Beach Primary School
- (301) Buller High School
- (2343) Bulls School
- (2344) Bunnythorpe School
- (3304) Burnham School - Te Kura o Tiori
- (319) Burnside High School
- (3305) Burnside Primary School
- (2548) Camberley School
- (1700) Cambridge East School
- (142) Cambridge High School
- (1701) Cambridge Middle School
- (1702) Cambridge School
- (1242) Campbells Bay School
- (3307) Cannington School
- (2818) Cannons Creek School
- (3186) Canvastown School
- (3308) Carew Peel Forest School
- (1704) Cargill Open Plan School
- (648) Carisbrook School

- (2345) Carlton School
- (2820) Carterton School
- (3309) Casebrook Intermediate
- (2821) Cashmere Avenue School
- (340) Cashmere High School
- (3310) Cashmere Primary Te Pae Kererū
- (2346) Castlecliff School
- (1705) Centennial Park School
- (840) Central Auckland Specialist School
- (233) Central Hawkes Bay College
- (2418) Central Normal School
- (1630) Central Regional Health School
- (2160) Central School Te Kura Waenga O Ngāmotu
- (399) Central Southland College
- (3225) Central Takaka School
- (1581) Chapel Downs School
- (1243) Chaucer School
- (1244) Chelsea School
- (3313) Chertsey School
- (309) Cheviot Area School
- (3314) Chisnallwood Intermediate
- (327) Christchurch Boys' High School
- (3317) Christchurch East School
- (328) Christchurch Girls' High School -Te Kura o Hine Waiora
- (3318) Christchurch South Karamata Intermediate School
- (1246) Churchill Park School
- (2824) Churton Park School
- (2348) Churton School
- (3321) Clarkville Te Kura ki Waimātao
- (1247) Clayton Park School
- (6980) Clearview Primary
- (1248) Clendon Park School
- (2762) Clendon Teen Parent Unit
- (1249) Clevedon School
- (2349) Clifton School (Bulls)
- (2826) Clifton Terrace Model School
- (3187) Clifton Terrace School
- (3723) Clinton School
- (2549) Clive School
- (2350) Cloverlea School
- (3724) Clutha Valley School
- (2827) Clyde Quay School
- (3725) Clyde School
- (551) Coastal Taranaki School
- (1252) Coatesville School
- (3322) Cobden School
- (3323) Cobham Intermediate
- (2550) Cobham School
- (1253) Cockle Bay School
- (2352) Coley Street School
- (2353) College Street Normal School
- (290) Collingwood Area School
- (1706) Colville School
- (1254) Colwill School Massey
- (2354) Colyton School
- (3727) Concord School
- (1255) Conifer Grove School
- (2828) Corinna School
- (1256) Cornwall Park District School
- (1707) Coroglen School
- (109) Coromandel Area School
- (1257) Cosgrove School
- (3324) Cotswold Mātāhae School
- (2096) Crawshaw School
- (2823) Crofton Downs Primary School
- (373) Cromwell College
- (3729) Cromwell Primary School
- (3325) Cust School
- (1258) Dairy Flat School
- (2831) Dalefield School
- (234) Dannevirke High School
- (2553) Dannevirke South School
- (346) Darfield High School
- (3326) Darfield School
- (19) Dargaville High School
- (1008) Dargaville Intermediate
- (1009) Dargaville Primary School
- (1708) David Henry School
- (1709) David Street School
- (1259) Dawson School
- (1710) Deanwell School
- (2161) Devon Intermediate
- (1260) Devonport Primary School
- (3327) Diamond Harbour School
- (3943) Dipton School
- (2832) Discovery School
- (1261) Dominion Road School
- (1262) Don Buck School
- (2119) Donovan Primary School
- (3329) Dorie School
- (1661) Douglas Park School
- (3188) Dovedale School
- (1650) Drummond Primary School
- (1263) Drury School
- (3731) Dunedin North Intermediate
- (3331) Dunsandel School

- (372) Dunstan High School
- (3732) Duntroon School
- (2355) Durie Hill School
- (3332) Duvauchelle School
- (2833) Dyer Street School
- (3946) East Gore School
- (371) East Otago High School
- (3733) East Taieri School
- (1264) East Tamaki School
- (2834) Eastern Hutt School
- (2554) Ebbett Park School
- (2760) Eden Campus
- (1265) Edendale School (Auckland)
- (3947) Edendale School (Southland)
- (145) Edgecumbe College
- (1711) Edgecumbe School
- (79) Edgewater College
- (1266) Edmonton School
- (1267) Edmund Hillary School
- (2164) Egmont Village School
- (2835) Eketahuna School
- (2555) Elgin School
- (1268) Ellerslie School
- (349) Ellesmere College
- (1269) Elm Park School
- (3778) Elmgrove School
- (3334) Elmwood Normal School
- (2556) Elsthorpe School
- (1713) Elstow-Waihou Combined School
- (2165) Eltham School
- (6941) Endeavour School
- (3189) Enner Glynn School
- (64) Epsom Girls Grammar School
- (1270) Epsom Normal School
- (2836) Epuni School
- (2557) Eskdale School
- (2837) Evans Bay Intermediate
- (1164) Everglade School
- (1271) Fairburn School
- (129) Fairfield College
- (1715) Fairfield Intermediate
- (1716) Fairfield Primary School
- (3736) Fairfield School (Dunedin)
- (2838) Fairfield School (Levin)
- (2839) Fairhall School
- (1717) Fairhaven School
- (2558) Fairhaven School (Napier)
- (3335) Fairlie School
- (3336) Fairton School
- (1272) Farm Cove Intermediate
- (1273) Favona School
- (2840) Featherston School
- (197) Feilding High School
- (2356) Feilding Intermediate
- (3338) Fendalton Open Air School
- (3707) Fenwick School
- (1274) Ferguson Intermediate (Otara)
- (2841) Fergusson Intermediate (Trentham)
- (3339) Ferndale Te Ahu
- (2842) Fernlea School
- (2843) Fernridge School
- (3340) Fernside School
- (2117) Fernworth Primary School
- (1275) Finlayson Park School
- (400) Fiordland College
- (1719) Firth School
- (2167) Fitzroy School
- (3738) Five Forks School
- (1276) Flanshaw Road School
- (1277) Flat Bush School
- (134) Flaxmere College
- (2560) Flaxmere Primary School
- (2561) Flemington School (Waipukurau)
- (2357) Fordell School
- (1720) Forest Lake School
- (159) Forest View High School
- (1278) Forrest Hill School
- (3342) Fox Glacier School
- (2358) Foxton Beach School
- (2359) Foxton School
- (2168) Frankley School
- (1721) Frankton School
- (3343) Franz Josef Glacier School
- (2844) Fraser Crescent School
- (135) Fraser High School
- (2562) Frasertown School
- (1279) Freemans Bay School
- (1280) Freyberg Community School
- (200) Freyberg High School
- (2563) Frimley School
- (1281) Fruitvale Road School
- (1722) Galatea School
- (3953) Garston School
- (1992) Gate Pa School
- (3740) George Street Normal School
- (352) Geraldine High School
- (2107) Geraldine Primary School
- (3346) Gilberthorpe School

- (209) Gisborne Boys' High School
- (2564) Gisborne Central School
- (210) Gisborne Girls' High School
- (2566) Gisborne Intermediate
- (1282) Gladstone School (Auckland)
- (2845) Gladstone School (Masterton)
- (1283) Glamorgan School
- (1284) Glen Eden Intermediate
- (1285) Glen Eden School
- (1287) Glen Innes School
- (1723) Glen Massey School
- (2360) Glen Oroua School
- (1289) Glen Taylor School
- (1290) Glenavon School
- (3348) Glenavy School
- (1011) Glenbervie School
- (1291) Glenbrae Primary School
- (1292) Glenbrook School
- (1293) Glendene School
- (65) Glendowie College
- (1294) Glendowie School
- (30) Glenfield College
- (1295) Glenfield Intermediate
- (1296) Glenfield Primary School
- (3954) Glenham School
- (1724) Glenholme School
- (3347) Gleniti School
- (3955) Glenorchy School
- (3352) Glentunnel School
- (1725) Glenview School (Hamilton)
- (2847) Glenview School (Porirua East)
- (292) Golden Bay High School
- (6070) Golden Sands School
- (3741) Goldfields School (Cromwell)
- (1726) Goldfields School (Paeroa)
- (2361) Gonville School
- (1727) Goodwood School
- (1728) Gordonton School
- (396) Gore High School
- (3956) Gore Main School
- (3957) Gorge Road School
- (3354) Governors Bay School
- (2848) Gracefield School
- (3192) Granity School
- (2111) Grantlea Downs School
- (3742) Grants Braes School
- (42) Green Bay High School
- (1298) Green Bay Primary School
- (3743) Green Island School
- (2849) Greenacres School
- (3357) Greendale School
- (1299) Greenhithe School
- (1300) Greenmeadows Intermediate
- (2567) Greenmeadows School
- (1729) Greenpark School (Tauranga)
- (1730) Greerton Village School
- (3359) Greta Valley School
- (1301) Grey Lynn School
- (303) Greymouth High School
- (3361) Greymouth Main School
- (2850) Greytown School
- (2851) Grovetown School
- (6920) Gulf Harbour School
- (3363) Haast School
- (704) Haeata Community Campus
- (2362) Halcombe Primary School
- (3961) Halfmoon Bay School
- (3745) Halfway Bush School
- (1302) Halsey Drive School
- (522) Halswell Residential College
- (131) Hamilton Boys' High School
- (1731) Hamilton East School
- (132) Hamilton Girls' High School
- (1942) Hamilton Junior High School
- (1732) Hamilton North School
- (1733) Hamilton West School
- (3746) Hampden School
- (3193) Hampden Street School
- (3367) Hampstead School
- (2852) Hampton Hill School
- (3368) Hanmer Springs School
- (3369) Hāpuku School
- (3370) Harewood School
- (1303) Harrisville School
- (227) Hastings Boys' High School
- (2569) Hastings Central School
- (228) Hastings Girls' High School
- (2570) Hastings Intermediate
- (2854) Hataitai School
- (2706) Hatea-A-Rangi
- (2571) Haumoana School
- (112) Hauraki Plains College
- (1304) Hauraki School
- (3938) Hauroko Valley Primary School
- (1735) Hautapu School
- (1736) Hauturu School
- (223) Havelock North High School
- (2572) Havelock North Intermediate

- (2573) Havelock North Primary School
- (2855) Havelock School
- (3747) Hawea Flat School
- (2171) Hawera Primary School
- (2747) Hawke's Bay School for Teenage Parents
- (1305) Hay Park School
- (2752) He Huarahi Tamariki
- (2757) He Mataariki School for Teen Parents
- (2759) He Puaawai Teen Parent Unit
- (1667) He Puna Ruku Mātauranga o Whangaruru
- (3371) Heathcote Valley School
- (3372) Heaton Normal Intermediate
- (3963) Heddon Bush School
- (3964) Hedgehope School
- (1306) Helensville School
- (612) Henderson - Teen Parent Unit - He Wero o nga Wahine
- (45) Henderson High School
- (1307) Henderson Intermediate
- (1308) Henderson North School
- (1309) Henderson School
- (1310) Henderson South School
- (1311) Henderson Valley School
- (3194) Henley School (Nelson)
- (2574) Henry Hill School
- (1013) Herekino School
- (251) Heretaunga College
- (2575) Heretaunga Intermediate
- (3749) Heriot School
- (3373) Highfield School
- (2172) Highlands Intermediate
- (1737) Hikuai School
- (1014) Hikurangi School
- (1738) Hikutaia School
- (138) Hillcrest High School
- (1739) Hillcrest Normal School
- (339) Hillmorton High School
- (1312) Hillpark School
- (1313) Hillsborough School
- (3935) Hillside Primary School
- (1740) Hilltop School
- (3375) Hinds School
- (588) Hingaia Peninsula School
- (1741) Hinuera School
- (3195) Hira School
- (2578) Hiruharama School
- (2364) Hiwinui School
- (6788) Hobsonville Point Primary School
- (6977) Hobsonville Point Secondary School
- (1314) Hobsonville School
- (3376) Hokitika School
- (2365) Hokowhitu School
- (1317) Homai School
- (3379) Hoon Hay Te Kura Kōaka
- (3196) Hope School
- (1015) Hora Hora School (Te Mai)
- (1744) Horahora School (Cambridge)
- (1016) Horeke School
- (338) Hornby High School
- (3380) Hornby Primary School
- (1745) Horohoro School
- (3381) Hororata School
- (1746) Horotiu School
- (236) Horowhenua College
- (1747) Horsham Downs School
- (2861) Houghton Valley School
- (87) Howick College
- (1318) Howick Intermediate
- (1319) Howick Primary School
- (1320) Huapai District School
- (1662) Huia Range School
- (2173) Huiakama School
- (2175) Huirangi School
- (1749) Hukanui School
- (1017) Hukerenui School Years 1-8
- (2366) Hunterville Consolidated School
- (119) Huntly College
- (1751) Huntly School (Waikato)
- (1752) Huntly West School
- (1321) Hunua School
- (311) Hurunui College
- (1018) Hurupaki School
- (2862) Hutt Central School
- (2863) Hutt Intermediate
- (6117) Hutt Valley Activity Centre
- (261) Hutt Valley High School
- (3384) Ilam School
- (2581) Ilminster Intermediate
- (177) Inglewood High School
- (2177) Inglewood School
- (1753) Insoll Avenue School
- (6111) Invercargill Activity Centre
- (3966) Invercargill Middle School
- (2582) Irongate School
- (2865) Island Bay School
- (3385) Isleworth School
- (100) James Cook High School
- (2368) James Cook School

- (552) James Hargest College
- (1755) James Street School
- (1322) Jean Batten School
- (2866) Johnsonville School
- (1019) Kaeo School
- (1756) Kaharoa School
- (660) Kahurangi School
- (2868) Kahutara School
- (2369) Kai Iwi School
- (3388) Kaiapoi Borough School
- (314) Kaiapoi High School
- (3389) Kaiapoi North School
- (1323) Kaiaua School
- (1757) Kaihere School
- (1020) Kaihu Valley School
- (1021) Kaikohe East School
- (1022) Kaikohe Intermediate
- (1023) Kaikohe West School
- (3753) Kaikorai School
- (381) Kaikorai Valley College
- (307) Kaikoura High School
- (3391) Kaikoura Primary School
- (3392) Kaikoura Suburban School
- (1758) Kaimai School
- (2178) Kaimata School
- (1759) Kaingaroa Forest School
- (3387) Kaingaroa School (Chatham Islands)
- (1024) Kaingaroa School (Kaitaia)
- (1760) Kaipaki School
- (26) Kaipara College
- (1324) Kaipara Flats School
- (2370) Kairanga School
- (3) Kaitaia College
- (1025) Kaitaia Intermediate
- (1026) Kaitaia School
- (3754) Kaitangata School
- (1761) Kaitao Intermediate
- (2584) Kaiti School
- (2371) Kaitieke School
- (1593) Kaitoke School (Claris)
- (2372) Kaitoke School (Wanganui)
- (1027) Kaiwaka School
- (3755) Kakanui School
- (2374) Kakamea School
- (2375) Kakatahi School
- (13) Kamo High School
- (1029) Kamo Intermediate
- (1030) Kamo School
- (3393) Kaniere School
- (2871) Kapakapanui School
- (247) Kapiti College
- (2873) Kapiti School
- (2095) Kaponga School
- (1325) Karaka School
- (300) Karamea Area School
- (229) Karamu High School
- (2748) Karanga Mai Young Parents College
- (1763) Karangahake School
- (1764) Karapiro School
- (1031) Karetu School
- (3756) Karitane School
- (2874) Karori Normal School
- (2875) Karori West Normal School
- (3394) Karoro School
- (117) Katikati College
- (1765) Katikati Primary School
- (1326) Kaukapakapa School
- (595) Kauri Flats School
- (1327) Kauri Park School
- (1032) Kaurihohore School
- (1328) Kaurilands School
- (1766) Kawaha Point School
- (1033) Kawakawa Primary School
- (655) Kawerau Putauaki School
- (1770) Kawerau South School
- (2758) Kawerau Teen Parent Unit
- (1771) Kawhia School
- (1329) Kedgley Intermediate
- (2378) Keith Street School
- (2876) Kelburn Normal School
- (2877) Kelson School
- (83) Kelston Boys' High School
- (84) Kelston Girls' College
- (1330) Kelston Intermediate
- (1331) Kelston School
- (1332) Kelvin Road School
- (2878) Kenakena School
- (1775) Kerepehi School
- (1424) Kereru Park Campus
- (2585) Kereru School
- (5) Kerikeri High School
- (1034) Kerikeri Primary School
- (2879) Khandallah School
- (631) Kia Aroha College
- (1776) Kihikihi School
- (2880) Kilbirnie School
- (2379) Kimbolton School
- (514) Kimi Ora School

- (2761) Kimihia Parents' College
- (1777) Kimihia School
- (383) Kings High School (Dunedin)
- (1333) Kingsford School
- (518) Kingslea School
- (1778) Kinohaku School
- (1779) Kio Kio School
- (3396) Kirkwood Intermediate
- (3397) Kirwee Model School
- (1780) Kiwitahi School
- (2382) Kiwitea School
- (3973) Knapdale School
- (1781) Knighton Normal School
- (579) Knights Stream School- Mingimingi Hautoa
- (903) Ko Taku Reo - Deaf Education New Zealand
- (6939) Kohia Terrace School
- (1334) Kohimarama School
- (1035) Kohukohu School
- (3398) Kokatahi-Kowhitirangi School
- (1036) Kokopu School
- (1647) Konini Primary School (Wainuiomata)
- (1335) Konini School (Auckland)
- (2385) Kopane School
- (1782) Kopuarahi School
- (2882) Koputaroa School
- (1783) Korakonui School
- (2100) Koraunui School
- (2883) Korokoro School
- (1784) Koromatua School
- (1336) Koru School
- (2587) Kotemaori School
- (1337) Kowhai Intermediate
- (2588) Kowhai School
- (3401) Kumara School
- (601) Kumeroa School
- (249) Kuranui College
- (1858) Kuranui Primary School
- (1785) Kuratau School
- (1786) Kutarere School
- (3402) Ladbrooks School
- (1338) Laingholm School
- (2123) Lake Brunner School
- (1787) Lake Rerewhakaaitu School
- (3199) Lake Rotoiti School
- (1788) Lake Rotoma School
- (3406) Lake Tekapo School
- (1659) Lakeview School
- (3407) Lauriston School
- (390) Lawrence Area School
- (1339) Leabank School
- (1789) Leamington School
- (3761) Lee Stream School
- (3410) Leeston School
- (1340) Leigh School
- (3411) Leithfield School
- (6967) Lemonwood Grove School
- (2182) Lepperton School
- (2886) Levin East School
- (2887) Levin Intermediate
- (2888) Levin North School
- (2889) Levin School
- (674) Levin Teen Parent Unit
- (1790) Lichfield School
- (3975) Limehills School
- (1341) Lincoln Heights School
- (347) Lincoln High School
- (3412) Lincoln Primary School
- (2890) Linden School
- (2891) Linkwater School
- (2386) Linton Camp School
- (2387) Linton Country School
- (3413) Linwood Avenue School
- (3418) Little River School
- (3419) Loburn School
- (3977) Lochiel School
- (376) Logan Park High School
- (6116) London House Learning Centre
- (27) Long Bay College
- (1342) Long Bay School
- (3594) Longbeach School
- (2388) Longburn School
- (3979) Longford Intermediate
- (3200) Lower Moutere School
- (2590) Lucknow School
- (3980) Lumsden School
- (2892) Lyall Bay School
- (75) Lynfield College
- (1791) Lynmore Primary School
- (686) Lyttelton Primary School
- (208) Lytton High School
- (2389) Lytton Street School
- (3762) Macandrew Bay School
- (353) Mackenzie College
- (41) Macleans College
- (1388) Macleans Primary School
- (3764) Macraes Moonlight School
- (1792) Maeroa Intermediate
- (3201) Mahana School

- (3765) Maheno School
- (2872) Mahinawa Specialist School and Resource Centre
- (2592) Mahora School
- (24) Mahurangi College
- (2893) Maidstone Intermediate
- (1793) Maihihi School
- (1343) Mairangi Bay School
- (320) Mairehau High School
- (3425) Mairehau Primary School
- (3202) Maitai School
- (2185) Makahu School
- (2894) Makara Model School
- (2593) Makaraka School
- (3982) Makarewa School
- (2594) Makarika School
- (3767) Makarora Primary School
- (2595) Makauri School
- (1794) Maketu School
- (3426) Makikihi School
- (243) Makoura College
- (2895) Makuri School
- (1796) Malfroy School
- (1797) Mamaku School
- (254) Mana College
- (465) Mana Tamariki
- (2097) Manaia School (Taranaki)
- (1648) Manaia View School
- (2896) Manakau School
- (1800) Manawaru School
- (205) Manawatu College
- (6118) Manawatu Community High School - Manawatu Kura a Iwi
- (2390) Manchester Street School
- (18) Mangakahia Area School
- (329) Mangakino School
- (2391) Mangamahu Primary School
- (1037) Mangamuka School
- (2597) Mangapapa School
- (1434) Mangapikopiko School
- (2899) Mangaroa School
- (2900) Mangatainoka School
- (1344) Mangatangi School
- (1345) Mangatawhiri School
- (2599) Mangateretere School
- (2392) Mangaweka School
- (1038) Mangawhai Beach School
- (1346) Mangere Bridge School
- (1347) Mangere Central School
- (91) Mangere College
- (1348) Māngere East School
- (1039) Mangonui School
- (2189) Mangorei School
- (370) Maniototo Area School
- (1350) Manuka Primary School
- (2190) Manukorihi Intermediate
- (739) Manukura
- (2393) Manunui School
- (1354) Manurewa Central School
- (1352) Manurewa East School
- (99) Manurewa High School
- (1353) Manurewa Intermediate
- (1355) Manurewa South School
- (1356) Manurewa West School
- (2602) Manutuke School
- (3768) Maori Hill School
- (3203) Mapua School
- (566) Maraekakaho School
- (2604) Maraenui Bilingual School (Napier)
- (2903) Maraeroa School
- (1357) Maraetai Beach School
- (1358) Maramarua School
- (3984) Mararoa School
- (2191) Marco School
- (2606) Marewa School
- (2192) Marfell School
- (1592) Marina View School
- (288) Marlborough Boys' College
- (289) Marlborough Girls' College
- (1361) Marlborough School
- (2102) Maromaku School
- (1808) Marotiri School
- (1362) Marshall Laing School
- (3429) Marshland School
- (2906) Martinborough School
- (2396) Marton Junction School
- (2397) Marton School
- (3204) Maruia School
- (43) Massey High School
- (1363) Massey Primary School
- (2909) Masterton Intermediate
- (1660) Masterton Primary School
- (2609) Mata School
- (1364) Matakana School
- (1042) Matakohē School
- (124) Matamata College
- (1812) Matamata Intermediate
- (1813) Matamata Primary School

- (1814) Matangi School
- (2098) Matapu School
- (1043) Matarau School
- (2398) Mataroa School
- (1818) Matata School
- (1819) Matatoki School
- (3986) Mataura School
- (1044) Matauri Bay School
- (2611) Matawai School
- (2195) Matiere School
- (1365) Matipo Road School
- (774) Matua Ngaru School
- (1820) Matua School
- (1366) Mauku School
- (1047) Maungakarama School
- (2968) Maungaraki School
- (1048) Maungatapere School
- (1821) Maungatapu School
- (1049) Maungaturoto School
- (1367) Maungawhau School
- (1050) Maunu School
- (2911) Mauriceville School
- (1368) May Road School
- (2612) Mayfair School
- (1369) Mayfield School (Auckland)
- (2912) Mayfield School (Blenheim)
- (3432) Mayfield School (Mid-Canterbury)
- (1370) Meadowbank School
- (2613) Meeanee School
- (1371) Mellons Bay School
- (137) Melville High School
- (1823) Melville Intermediate
- (1824) Melville Primary School
- (401) Menzies College
- (110) Mercury Bay Area School
- (1373) Meremere School
- (1825) Merivale School
- (2197) Merrilands School
- (3434) Merrin School Ngā Whetū Kohara
- (3436) Methven School
- (877) Middle School West Auckland
- (2198) Midhirst School
- (1826) Mihi School
- (1375) Milford School (Auckland)
- (1827) Miller Avenue School
- (3771) Millers Flat School
- (2400) Milson School
- (3772) Milton School
- (2199) Mimi School
- (2915) Miramar Central School
- (2916) Miramar North School
- (553) Mission Heights Junior College
- (570) Mission Heights Primary School
- (1829) Moanataiari School
- (2401) Moawhango School
- (2103) Moerewa School
- (1677) Mohaka School
- (2200) Mokau School
- (1832) Mokoia Intermediate
- (2201) Mokoia School
- (2402) Monrad - Te Kura Waenga o Tirohanga
- (1052) Morningside School
- (3776) Mornington School
- (126) Morrinsville College
- (1833) Morrinsville Intermediate
- (1834) Morrinsville School
- (3990) Mossburn School
- (2403) Mosston School
- (1053) Motatau School
- (2616) Motu School
- (298) Motueka High School
- (3206) Motueka South School
- (1835) Motumaoho School
- (3207) Motupipi School
- (2203) Moturoa School
- (2404) Mount Biggs School
- (348) Mount Hutt College
- (118) Mount Maunganui College
- (1838) Mount Maunganui Primary School
- (1380) Mountain View School
- (359) Mountainview High School
- (1836) Mountview School
- (69) Mt Albert Grammar School
- (1381) Mt Albert School
- (533) Mt Aspiring College
- (2918) Mt Cook School (Wellington)
- (1378) Mt Eden Normal School
- (1837) Mt Maunganui Intermediate
- (3443) Mt Pleasant School
- (1379) Mt Richmond School
- (74) Mt Roskill Grammar
- (1383) Mt Roskill Intermediate
- (1384) Mt Roskill Primary School
- (3441) Mt Somers Springburn School
- (1385) Mulberry Grove School
- (299) Murchison Area School
- (616) Murihiku Young Parents' Learning Centre
- (2920) Muritai School

- (2617) Muriwai School
- (1386) Murrays Bay Intermediate
- (1387) Murrays Bay School
- (658) Murupara Area School
- (3779) Musselburgh School
- (3991) Myross Bush School
- (259) Naenae College
- (2921) Naenae Intermediate
- (2922) Naenae School
- (216) Napier Boys' High School
- (2618) Napier Central School
- (6124) Napier Community High School
- (217) Napier Girls' High School
- (2619) Napier Intermediate
- (2405) National Park School
- (2923) Natone Park School
- (1841) Nawton School
- (293) Nayland College
- (3208) Nayland Primary School
- (3209) Nelson Central School
- (294) Nelson College
- (295) Nelson College For Girls
- (3210) Nelson Intermediate
- (2620) Nelson Park School
- (670) Nelson Teen Parent Unit
- (1842) Netherton School
- (1389) New Lynn School
- (171) New Plymouth Boys' High School
- (172) New Plymouth Girls' High School
- (2116) New River Primary
- (1390) New Windsor School
- (2406) Newbury School
- (2118) Newfield Park School
- (268) Newlands College
- (2924) Newlands Intermediate
- (2925) Newlands School
- (1391) Newmarket School
- (1843) Newstead Model School
- (1392) Newton Central School
- (2926) Newtown School
- (1393) Nga Iwi School
- (488) Nga Taiatea Wharekura
- (2205) Ngaere School
- (1844) Ngahinapouri School
- (2927) Ngaio School
- (1845) Ngakonui Valley School
- (1846) Ngakuru School
- (2407) Ngamatapouri School
- (127) Ngaruawahia High School
- (1849) Ngaruawahia School
- (206) Ngata Memorial College
- (1055) Ngataki School
- (2621) Ngatapa School
- (1850) Ngatea School
- (2928) Ngati Toa School
- (3212) Ngatimoti School
- (1852) Ngongotaha School
- (1056) Ngunguru School
- (3288) Ngutuawa School
- (1853) Ngutunui School
- (2206) Norfolk School
- (2207) Normanby School
- (2930) Normandale School
- (2622) Norsewood and Districts School
- (3783) North East Valley Normal School
- (3447) North Loburn School
- (2409) North Street School
- (32) Northcote College
- (1394) Northcote Intermediate
- (1395) Northcote School (Auckland)
- (1396) Northcross Intermediate
- (1210) Northern Health School
- (395) Northern Southland College
- (9) Northland College
- (729) Northland College Teen Parent Unit
- (2931) Northland School
- (2624) Nuhaka School
- (1854) Nukuhou North School
- (3450) Oaklands School
- (1397) Oaklynn Special School
- (2208) Oakura School
- (3784) Oamaru Intermediate
- (2110) Oceanview Heights School
- (1058) Ohaeawai School
- (2410) Ohakune School
- (2933) Ohau School
- (1855) Ohaupo School
- (1856) Ohinewai School
- (3451) Ōhoka School
- (1857) Ōhope Beach School
- (2625) Ohuka School
- (176) Ohura Valley Primary
- (7) Okaihau College
- (1059) Okaihau Primary School
- (3452) Okains Bay School
- (1398) Okiwi School
- (2412) Okoia School
- (2626) Omahu School

- (3788) Omakau School
- (2627) Omakere School
- (1860) Omanu School
- (3789) Omarama School
- (2214) Ōmata School
- (3454) Omihi School
- (1862) Omokoroa Point School
- (1863) Omokoroa School
- (85) One Tree Hill College
- (1061) One Tree Point School
- (86) Onehunga High School
- (1399) Onehunga Primary School
- (2628) Onekawa School
- (1400) Onepoto School
- (1062) Onerahi School
- (108) Onewhero Area School
- (2629) Ongaonga School
- (2215) Ongarue School
- (269) Onslow College
- (1401) Opaheke School
- (2936) Opaki School
- (3455) Opawa School
- (354) Opihi College
- (2937) Opiki School
- (3790) Opoho School
- (11) Opononi Area School
- (148) Opotiki College
- (1866) Opotiki School
- (1867) Ōpoutere School
- (1063) Opua School
- (181) Opunake High School
- (2216) Opunake School
- (1402) Orakei School
- (1403) Oranga School
- (1404) Oratia School
- (2413) Orautoha School
- (1405) Orere School
- (1406) Orewa Beach School
- (25) Orewa College
- (1407) Orewa Primary School
- (1869) Orini Combined School
- (709) Ormiston Junior College
- (688) Ormiston Primary School
- (564) Ormiston Senior College
- (2631) Ormond School
- (1065) Oromahoe School
- (1870) Oropi School
- (2414) Oroua Downs School
- (1066) Oruaiti School
- (377) Otago Boys' High School
- (378) Otago Girls' High School
- (88) Otahuhu College
- (1408) Otahuhu Intermediate
- (1409) Otahuhu School
- (1068) Otaika Valley School
- (240) Otaki College
- (2939) Otaki School
- (1871) Otakiri School
- (3997) Otama School
- (1872) Otamarakau School
- (21) Otamatea High School
- (2634) Otane School
- (3073) Otari School
- (4000) Otatara School
- (1410) Otatau School
- (4001) Otautau School
- (6946) Oteha Valley School
- (1874) Ōtewā School
- (1875) Otonga Road School
- (157) Ōtorohanga College
- (1876) Ōtorohanga School
- (1877) Otorohanga South School
- (120) Ōtūmoetai College
- (1878) Ōtūmoetai Intermediate
- (1879) Ōtūmoetai Primary School
- (1071) Oturu School
- (3464) Ouruhia Model School
- (3795) Outram School
- (1412) Owairaka District School
- (1413) Owairoa Primary School
- (2417) Ōwhango School
- (1881) Owhata School
- (2942) Owhiro Bay School
- (310) Oxford Area School
- (2943) Oxford Crescent School
- (639) Pa Harakeke Teen Parent Unit
- (874) Pacific Advance Secondary School
- (2944) Paekākāriki School
- (1882) Paengaroa School
- (1414) Paerata School
- (1883) Paeroa Central School
- (113) Paeroa College
- (2945) Pahiatua School
- (1884) Pahoia School
- (1072) Paihia School
- (1073) Pakaraka School
- (1074) Pakiri School
- (1075) Pakotai School

- (2638) Pakowhai School
- (80) Pakuranga College
- (1416) Pakuranga Heights School
- (1417) Pakuranga Intermediate
- (202) Palmerston North Boys' High School
- (203) Palmerston North Girls' High School
- (2419) Palmerston North Intermediate
- (3797) Palmerston School
- (1076) Pāmapurua School
- (1418) Panama Road School
- (1419) Panmure Bridge School
- (1420) Panmure District School
- (3798) Papakaio School
- (2946) Papakowhai School
- (6113) Papakura Activity Centre
- (1421) Papakura Central School
- (101) Papakura High School
- (1422) Papakura Intermediate
- (1423) Papakura Normal School
- (6963) Papamoa College
- (1885) Pāpāmoa Primary School
- (316) Papanui High School
- (2420) Papanui Junction School
- (3466) Papanui Primary School
- (2947) Paparangi School
- (1425) Paparimu School
- (2106) Paparoa Range School
- (1077) Paparoa School
- (3467) Paparoa Street School
- (1078) Paparore School
- (2640) Papatawa School
- (1426) Papatoetoe Central School
- (1427) Papatoetoe East School
- (95) Papatoetoe High School
- (1428) Papatoetoe Intermediate
- (1429) Papatoetoe North School
- (1430) Papatoetoe South School
- (1431) Papatoetoe West School
- (1432) Parakai School
- (2948) Paraparaumu Beach School
- (248) Paraparaumu College
- (2949) Paraparaumu School
- (1886) Parawai School
- (3289) Pareawa Banks Avenue School
- (2950) Paremata School
- (2424) Parkland School (P North)
- (3213) Parklands School (Motueka)
- (1435) Parkside School
- (2641) Parkvale School
- (3470) Parkview Pārua
- (1436) Parnell School
- (3472) Paroa School (Greymouth)
- (1080) Parua Bay School
- (1437) Pasadena Intermediate
- (185) Patea Area School
- (1889) Paterangi School
- (2642) Patoka School
- (1891) Patricia Avenue School
- (1438) Patumahoe Primary School
- (2643) Patutahi School
- (2953) Pauatahanui School
- (1892) Peachgrove Intermediate
- (3570) Pegasus Bay School
- (1893) Pekapekarau School
- (2220) Pembroke School
- (3737) Pembroke School (Oamaru)
- (1531) Peninsula Primary School
- (1081) Peria School
- (2644) Peterhead School
- (2955) Petone Central School
- (2956) Picton School
- (1439) Pigeon Mountain School
- (1894) Pillans Point School
- (3801) Pine Hill School (Dunedin)
- (2957) Pinehaven School
- (6932) Pinehill School (Browns Bay)
- (162) Piopio College
- (1895) Piopio Primary School
- (2958) Pirinoa School
- (1896) Piripiri School
- (1897) Pirongia School
- (3275) Pītau-Allenvale School
- (3476) Pitt Island School
- (2959) Plateau School
- (3477) Pleasant Point Primary School
- (2960) Plimmerton School
- (1440) Point Chevalier School Rangī-mata-rau
- (6921) Point View School
- (1442) Pokeno School
- (1898) Pokuru School
- (2961) Pomare School
- (1444) Pomaria Road School
- (1899) Pongakawa School
- (2962) Pongaroa School
- (1445) Ponsonby Intermediate
- (1446) Ponsonby Primary School
- (3802) Poolburn School
- (730) Porangahau School

- (6127) Porirua Activity Centre
- (255) Porirua College
- (2963) Porirua East School
- (2964) Porirua School
- (1083) Poroti School
- (2965) Poroutawhao School
- (2647) Porritt School
- (2648) Port Ahuriri School
- (3803) Port Chalmers School
- (1084) Portland School
- (3805) Portobello School
- (2966) Postgate School
- (2649) Potaka School
- (2650) Poukawa School
- (1085) Pouto School
- (3478) Prebbleton School
- (1447) Prospect School
- (1441) Pt England School
- (1902) Puahue School
- (2750) Puawānanga Wairarapa Young Parents
- (1448) Puhinui School
- (2846) Pukeatua Primary School (Wainuiomata)
- (1903) Pukeatua School
- (2651) Pukehamoamo School
- (1904) Pukehina School
- (2652) Pukehou School
- (1449) Pukekawa School
- (1450) Pukekohe East School
- (103) Pukekohe High School
- (1451) Pukekohe Hill School
- (1452) Pukekohe Intermediate
- (1453) Pukekohe North School
- (1086) Pukenui School (Kaitaia)
- (1906) Pukenui School (Te Kuiti)
- (2428) Pukeokahu School
- (1454) Pukeoware School
- (1087) Pukepoto School
- (4003) Pukerau School
- (2967) Pukerua Bay School
- (1907) Puketaha School
- (2654) Puketapu School (Hawkes Bay)
- (2223) Puketapu School (New Plymouth)
- (1908) Pukete School
- (1455) Puni School
- (3807) Purakaunui School
- (1911) Puriri School
- (1089) Purua School
- (494) Putāruru College
- (1658) Putāruru Primary School
- (2657) Putere School
- (2658) Putorino School
- (1916) Pyes Pa Road School
- (287) Queen Charlotte College
- (201) Queen Elizabeth College
- (384) Queens High School
- (3479) Queenspark School
- (4005) Queenstown Primary School
- (2429) Raetihi Primary School
- (125) Raglan Area School
- (1679) Rahotu School
- (291) Rai Valley Area School
- (3480) Rakaia School
- (2226) Ramanui School
- (1456) Ramarama School
- (6944) Randwick Park School
- (2969) Randwick School
- (1457) Rangeview Intermediate
- (2970) Rangikura School
- (3481) Rangiora Borough School
- (312) Rangiora High School
- (1754) Rangitaiki School
- (195) Rangitīkei College
- (28) Rangitoto College
- (1920) Rangitoto School
- (1921) Rangiuru School
- (1458) Ranui School
- (3214) Ranzau School
- (2971) Rapaura School
- (2972) Raroa Normal Intermediate
- (2973) Rata Street School
- (2227) Ratapiko School
- (2974) Raumati Beach School
- (2975) Raumati South School
- (2662) Raureka School
- (1092) Raurimu Avenue School
- (3808) Ravensbourne School
- (1093) Rawene School
- (696) Rāwhiti School
- (2228) Rawhitiroa School
- (1194) Red Beach School
- (1459) Redhill School
- (1460) Redoubt North School
- (3484) Redwood School (Christchurch)
- (2976) Redwood School (Tawa)
- (2977) Redwoodtown School
- (496) Reefton Area School
- (6783) Remarkables Primary School
- (1461) Remuera Intermediate

- (1462) Remuera School
- (2978) Renwick School
- (164) Reporoa College
- (1923) Reporoa School
- (2664) Rere School
- (6978) Reremoana Primary School
- (2979) Rewa Rewa School
- (1924) Rhode Street School
- (334) Riccarton High School
- (1463) Richmond Road School
- (2665) Richmond School (Napier)
- (3216) Richmond School (Nelson)
- (1433) Ridgeview School
- (4006) Rimu School
- (879) Rise UP Academy
- (2667) Riverdale School (Gisborne)
- (2437) Riverdale School (P North)
- (1464) Riverhead School
- (1465) Riverhills School
- (1466) Riverina School
- (2981) Riverlands School
- (4007) Riversdale School
- (4008) Riverton School
- (1594) Riverview School
- (3217) Riwaka School
- (1467) Robertson Road School
- (23) Rodney College
- (654) Rolleston College
- (3488) Rolleston School
- (3811) Romahapa School
- (1468) Rongomai School
- (277) Rongotai College
- (2438) Rongotea School
- (1470) Roscommon School
- (1471) Rosebank School (Auckland)
- (3812) Rosebank School (Balclutha)
- (102) Rosehill College
- (1473) Rosehill Intermediate
- (1472) Rosehill School
- (2982) Roseneath School
- (2439) Roslyn School
- (2440) Ross Intermediate
- (3489) Ross School
- (3490) Rotherham School
- (1930) Rotokauri School
- (1931) Rotokawa School
- (1927) Roto-O-Rangi School
- (152) Rotorua Boys' High School
- (153) Rotorua Girls' High School
- (1933) Rotorua Intermediate
- (154) Rotorua Lakes High School
- (1934) Rotorua School
- (1772) Rotorua Specialist School - Te Kura Pūkenga o Rotorua
- (708) Rototuna Junior High School
- (6976) Rototuna Primary School
- (615) Rototuna Senior High School
- (1474) Rowandale School
- (375) Roxburgh Area School
- (1351) Royal Oak Intermediate School
- (1475) Royal Oak School
- (1476) Royal Road School
- (2669) Ruahine School
- (1094) Ruakaka School
- (1675) Ruakituri School
- (183) Ruapehu College
- (1477) Ruapotaka School
- (22) Ruawai College
- (1095) Ruawai Primary School
- (1937) Ruawaro Combined School
- (1938) Rukuhia School
- (3495) Runanga School
- (4011) Ruru Special School
- (1096) Russell School (Bay Of Islands)
- (2983) Russell School (Porirua East)
- (2441) Russell Street School
- (3496) Russley School
- (40) Rutherford College
- (2442) Rutherford Junior High School
- (1478) Rutherford School
- (4014) Salford School
- (525) Salisbury School (Nelson)
- (1479) Sandspit Road School
- (2443) Sanson School
- (3816) Sara Cohen School
- (3817) Sawyers Bay School
- (725) Scott Point School
- (2987) Seatoun School
- (2988) Seddon School
- (3501) Sefton School
- (49) Selwyn College
- (1097) Selwyn Park School
- (6945) Selwyn Ridge School
- (1939) Selwyn School
- (2989) Shannon School
- (3502) Sheffield Contributing School
- (1480) Shelly Park School
- (2672) Sherenden and Districts School

- (1481) Sherwood School (Auckland)
- (2673) Sherwood School (Hawkes Bay)
- (321) Shirley Boys' High School - Ngā Tama o Ōruapaeroa
- (3503) Shirley Intermediate
- (3504) Shirley Primary School
- (586) Shotover Primary School
- (1940) Silverdale Normal School
- (1482) Silverdale School
- (1657) Silverstream (South) Primary School
- (2990) Silverstream School
- (1215) Sir Douglas Bader Intermediate School
- (1251) Sir Edmund Hillary Collegiate Junior School
- (1217) Sir Edmund Hillary Collegiate Middle School
- (97) Sir Edmund Hillary Collegiate Senior School
- (1483) Sir Keith Park School
- (6759) Snells Beach Primary School
- (2991) Solway School
- (3506) Somerfield Te Kura Wairepo
- (6760) Somerville Intermediate School
- (1484) Sommerville School
- (876) South Auckland Middle School
- (2992) South End School
- (2993) South Featherston School
- (3507) South Hornby School
- (2446) South Makirikiri School
- (3508) South New Brighton School
- (393) South Otago High School
- (2994) South Wellington Intermediate
- (306) South Westland Area School
- (3509) Southbridge School
- (3510) Southbrook School
- (452) Southern Cross Campus
- (1631) Southern Health School
- (404) Southland Boys' High School
- (405) Southland Girls' High School
- (173) Spotswood College
- (2232) Spotswood Primary School
- (2995) Spring Creek School
- (1941) Springdale School
- (3515) Springfield School
- (2996) Springlands School
- (3516) Springston School
- (3518) St Albans School
- (3519) St Andrew's School (Timaru)
- (3835) St Clair School
- (1489) St Heliers School
- (2450) St Johns Hill School
- (1499) St Leonards Road School
- (3829) St Leonard's School (Dunedin)
- (3534) St Martins School
- (1510) St Thomas School (Auckland)
- (1511) Stanhope Road School
- (1967) Stanley Avenue School
- (1512) Stanley Bay School
- (1513) Stanmore Bay School
- (3836) Stirling School
- (3223) Stoke School
- (565) Stonefields School
- (179) Stratford High School
- (2754) Stratford High School Teen Parent Unit
- (2244) Stratford Primary School
- (3837) Strath Taieri School
- (1968) Strathmore School
- (6937) Summerland Primary
- (3546) Sumner School
- (1516) Sunnybrae Normal School
- (1515) Sunnyhills School
- (1518) Sunnynook School
- (1519) Sunnyvale School
- (1970) Sunset Primary School
- (1520) Sutton Park School
- (3547) Swannanoa School
- (1521) Swanson School
- (1522) Sylvia Park School
- (3838) Tahakopa School
- (6742) Tahatai Coast School
- (3839) Tahuna Normal Intermediate
- (1972) Tahuna School
- (3224) Tahunanui School
- (3549) Tai Tapu School
- (632) Tai Wananga
- (3840) Taieri Beach School
- (495) Taieri College
- (549) Taihape Area School
- (1974) Tainui Full Primary School
- (3841) Tainui School
- (2) Taipa Area School
- (3029) Tairangi School
- (1975) Tairua School
- (3030) Taita Central School
- (258) Taita College
- (3032) Taitoko School
- (3226) Takaka Primary School
- (1523) Takanini School
- (2684) Takapau School
- (36) Takapuna Grammar School
- (1524) Takapuna Normal Intermediate

- (1525) Takapuna School
- (2460) Takaro School
- (398) Takitimu Primary School
- (1976) Tamahere Model Country School
- (57) Tamaki College
- (1526) Tāmaki School
- (625) Tamaoho School
- (218) Tamatea High School
- (2685) Tamatea Intermediate
- (2686) Tamatea School
- (1978) Taneatua School
- (58) Tangaroa College
- (555) Tangaroa College Teen Parent Unit
- (2461) Tangimoana School
- (1104) Tangiteroria School
- (1105) Tangowahine School
- (2462) Taonui School
- (2463) Taoroa School
- (3842) Tapanui School
- (297) Tapawera Area School
- (1106) Taporā School
- (1980) Tapu School
- (215) Taradale High School
- (2687) Taradale Intermediate
- (2688) Taradale School
- (6126) Taranaki Activity Centre
- (235) Tararua College
- (661) Tarawera High School
- (1528) Target Road School
- (1982) Tarrangower School
- (3843) Tarras School
- (3228) Tasman School
- (1983) Tatuanui School
- (166) Tauhara College
- (1984) Tauhara School
- (1985) Tauhei Combined School
- (1107) Tauhoa School
- (169) Taumarunui High School
- (1986) Taumarunui Primary School
- (485) Taumata School
- (1529) Taupaki School
- (1987) Taupiri School
- (1988) Taupo Intermediate
- (1989) Taupo School
- (167) Taupo-nui-a-Tia College
- (121) Tauranga Boys' College
- (122) Tauranga Girls' College
- (1990) Tauranga Intermediate
- (1991) Tauranga Primary School
- (1762) Tauranga Special School
- (12) Tauraroa Area School
- (1994) Tauriko School
- (2101) Tautoro School
- (1995) Tauwhare School
- (257) Tawa College
- (3034) Tawa Intermediate
- (3035) Tawa School
- (1996) Tawera Bilingual School
- (3036) Tawhai School
- (2465) Tawhero School
- (2248) Tawhiti School
- (498) Te Aho o Te Kura Pounamu
- (2753) Te Āhuru Mōwai
- (6940) Te Akau ki Papamoa Primary School
- (1998) Te Akau School
- (4026) Te Anau School
- (780) Te Ao Mārama School
- (6128) Te Ara
- (3588) Te Ara Koropiko West Spreydon School
- (3493) Te Ara Maurea Roydvale School
- (337) Te Aratai College
- (873) Te Aratika Academy
- (3037) Te Aro School
- (116) Te Aroha College
- (1999) Te Aroha Primary School
- (1530) Te Atatu Intermediate
- (2691) Te Awa School
- (146) Te Awamutu College
- (2001) Te Awamutu Intermediate
- (2002) Te Awamutu Primary School
- (2692) Te Hapara School
- (1109) Te Hapua School
- (1532) Te Hihi School
- (3038) Te Horo School (Otaki)
- (1110) Te Horo School (Whangarei)
- (1177) Te Huruhi School
- (3485) Te Kāpehu Riccarton School
- (624) Te Karaka Area School
- (115) Te Kauwhata College
- (2005) Te Kauwhata Primary School
- (1533) Te Kohanga School
- (3492) Te Kōmanawa Rowley School
- (872) Te Kōpuku High
- (1111) Te Kopuru School
- (2007) Te Kowhai School
- (160) Te Kuiti High School
- (2008) Te Kuiti Primary School
- (932) Te Kura ā Iwi o Pawarenga

- (282) Te Kura Amorangi o Whakawatea
- (3117) Te Kura Kaupapa Māori o Hokianga
- (737) Te Kura Kaupapa Maori o Horouta Wananga
- (3118) Te Kura Kaupapa Maori o Taumarunui
- (719) Te Kura Kaupapa Maori o Te Orini ki Ngati Awa
- (2739) Te Kura Kaupapa Maori o Whatatutu
- (1806) Te Kura Mana Maori Maraenui
- (1809) Te Kura Mana Maori o Matahi
- (2084) Te Kura Mana Maori o Whangaparaoa
- (630) Te Kura Maori o Nga Tapuwae
- (1634) Te Kura Maori o Porirua
- (2062) Te Kura Maori-a-Rohe o Waiohau
- (2902) Te Kura o Hau Karetu
- (497) Te Kura o Hirangi
- (3557) Te Kura o Huriawa Thornington
- (2746) Te Kura o Kimi Ora
- (2384) Te Kura o Kokohuia
- (1699) Te Kura o Manunui
- (1815) Te Kura o Matapihi
- (3449) Te Kura o Matarangi - Northcote School
- (1046) Te Kura o Mātihetihe
- (3512) Te Kura o Mōkihi Spreydon School
- (589) Te Kura o Nga Ruahine Rangi
- (1851) Te Kura o Ngaati Hauaa
- (1847) Te Kura o Ngapuke
- (1060) Te Kura o Ōmanaia
- (1861) Te Kura o Ōmarumutu
- (1069) Te Kura o Otangarei
- (2637) Te Kura o Pakipaki
- (1919) Te Kura o Rangiriri
- (1971) Te Kura o Tahaaroa
- (747) Te Kura O Take Kārara
- (2980) Te Kura o Tawatawa - Ridgway School
- Te Kura o Te Kao
- (1811) Te Kura o Te Moutere O Matakana
- (1888) Te Kura o Te Paroa
- (3366) Te Kura o te Tauawa Halswell School
- (2023) Te Teko Primary
- (559) Te Kura o Te Wainui-ā-Rua
- (742) Te Kura o Te Whānau-a-Apanui
- (1645) Te Kura o Torere
- (3563) Te Kura o Tuahiwi
- (2047) Te Kura o Waharoa
- (1666) Te Kura o Waikare
- (1678) Te Kura o Waikaremoana
- (2061) Te Kura o Waioweka
- (2363) Te Kura o Wairau
- (2068) Te Kura o Waitahanui
- (10) Te Kura Taumata o Panguru
- (545) Te Kura Toitu o Te Whaiti-nui-a-Toi
- (3101) Te Kura-a-iwi o Whakatupuranga Rua Mano
- (1676) Te Mahia School
- (2009) Te Mahoe School
- (2697) Te Mata School (Havelock North)
- (2010) Te Mata School (Raglan)
- (6741) Te Matauranga
- (572) Te Matauru Primary
- (2012) Te Miro School
- (3553) Te One School
- (706) Te Pa o Rakaihautu
- (2013) Te Pahu School
- (1372) Te Paina School
- (3785) Te Pākihi o Maru
- (1534) Te Papapa School
- (4145) Te Pi'ipi'inga Kakano Mai I Rangiatea
- (2698) Te Pohue School
- (2014) Te Poi School
- (123) Te Puke High School
- (2015) Te Puke Intermediate
- (2016) Te Puke Primary School
- (2017) Te Puna School
- (336) Te Puna Wai o Waipapa - Hagley College
- (1912) Te Puru School
- (3483) Te Raekura Redcliffs School
- (2019) Te Ranga School
- (1147) Te Rangi Aniwaniwa
- (871) Te Rangihakahaka Centre for Science and Technology
- (2020) Te Rapa School
- (2021) Te Rerenga School
- (705) Te Tipu Whenua o Pa Harakeke
- (4027) Te Tipua School
- (577) Te Totara Primary School
- (593) Te Uho O Te Nikau Primary School
- (2024) Te Uku School
- (550) Te Waha O Rerekohu Area School
- (684) Te Waka Unua School
- (2025) Te Waotu School
- (2751) Te Whakatipuranga (Otumoetai TPU)
- (2701) Te Wharau School (Gisborne)
- (2749) Te Whare Whai Hua Teenage Parent Centre
- (4217) Te Wharekura o Arowhenua
- (1718) Te Wharekura o Kirikiriroa
- (1798) Te Wharekura o Manaia
- (1865) Te Wharekura o Maniapoto
- (3113) Te Wharekura o Manurewa
- (6962) Te Wharekura o Mauao

- (641) Te Wharekura o Nga Purapura o Te Aroha
- (878) Te Wharekura o Ngāti Rongomai
- (1917) Te Wharekura o Rakaumangamanga
- (221) Te Wharekura o Ruatoki
- (567) Te Wharekura o Te Kaokaoroa o Patetere
- (3115) Te Wharekura o Te Rau Aroha
- (651) Te Whata Tau o Putauaki
- (3555) Templeton School
- (2109) Temuka Primary School
- (2466) Terrace End School
- (111) Thames High School
- (2027) Thames South School
- (394) The Catlins Area School
- (6947) The Gardens School
- (3844) The Terrace School (Alexandra)
- (2702) The Terrace School (Waipukurau)
- (4028) Thornbury School
- (3040) Thorndon School
- (2028) Thornton School
- (1535) Three Kings School
- (1669) Tiaho Primary School
- (14) Tikipunga High School
- (1113) Tikipunga Primary School
- (2703) Tikitiki School
- (2704) Tikokino School
- (2251) Tikorangi School
- (360) Timaru Boys' High School
- (361) Timaru Girls' High School
- (2115) Timaru South School
- (2705) Tiniroto School
- (1114) Tinopai School
- (3041) Tinui School
- (3561) Tinwald School
- (2031) Tirau Primary School
- (1536) Tirimoana School
- (2032) Tirohanga School
- (2033) Tirohia School
- (4029) Tisbury School
- (3043) Titahi Bay Intermediate
- (3044) Titahi Bay North School
- (3045) Titahi Bay School
- (1537) Titirangi School
- (2755) Titiro Whakamua
- (463) TTK Motuhake o Tawhiuau
- (1696) TTKM o Bernard Fergusson
- (1773) TTKM o Harataunga
- (279) TTKM o Hoani Waititi
- (1748) TTKM o Huiarau
- (3103) TTKM o Hurungaterangi
- (4227) TTKM o Kaikohe
- (3119) TTKM o Kawakawa mai Tawhiti
- (4209) TTKM o Manawatu
- (2600) TTKM o Mangatuna
- (4208) TTKM o Mangere
- (4229) TTKM o Manurewa
- (4207) TTKM o Nga Maungarongo
- (1143) TTKM o Nga Mokopuna
- (1672) TTKM o Nga Uri A Maui
- (600) TTKM o Ngaringaomatariki
- (2445) TTKM o Ngati Kahungunu Ki Heretaunga
- (1616) TTKM o Ngati Kahungunu o Te Wairoa
- (1617) TTKM o Ngati Rangi
- (2383) TTKM o Ngati Ruanui
- (2351) TTKM o Otepoti
- (1873) TTKM o Otepour
- (4205) TTKM o Piripono Te Kura Whakahou ki Ōtara
- (4228) TTKM o Puau Te Moananui-a-Kiwa
- (3114) TTKM o Pukemiro
- (1929) TTKM o Rotoiti
- (1165) TTKM o Ruamata
- (1142) TTKM o Takapau
- (4226) TTKM o Tamaki Nui A Rua
- (4223) TTKM o Tamarongo
- (2659) TTKM o Tapere-Nui-A-Whatonga
- (2104) TTKM o Taumarere
- (3107) TTKM o Te Ara Hou
- (1670) TTKM o Te Ara Whanui
- (4160) TTKM o Te Atihaunui-A-Paparangi
- (3100) TTKM o Te Hiringa
- (3104) TTKM o Te Kotuku
- (1153) TTKM o Te Koutu
- (558) TTKM o Te Kura Kokiri
- (2011) TTKM o Te Matai
- (1151) TTKM o Te Puaha o Waikato
- (1584) TTKM o Te Raki Paewhenua
- (1154) TTKM o Te Rawhiti Roa
- (4211) TTKM o Te Rito
- (1673) TTKM o Te Waiu o Ngati Porou
- (1674) TTKM o Te Wananga Whare Tapere o Takitimu
- (1618) TTKM o Te Whanau Tahī
- (4218) TTKM o Tokomaru
- (1589) TTKM o Toku Mapihi Maurea
- (628) TTKM o Tuia te Matangi
- (2377) TTKM o Tupoho
- (1651) TTKM o Wairarapa
- (4212) TTKM o Waitaha

- (3102) TKKM o Waiuku
- (4230) TKKM o Whakarewa I Te Reo Ki Tuwharetoa
- (3106) TKKM o Whangaroa
- (4030) Tokanui School
- (2253) Tokirima School
- (2254) Toko School
- (3845) Tokoiti School
- (392) Tokomairiro High School
- (3046) Tokomaru School
- (2035) Tokoroa Central School
- (158) Tokoroa High School
- (2037) Tokoroa Intermediate
- (2038) Tokoroa North School
- (212) Tolaga Bay Area School
- (1115) Tomarata School
- (476) Tongariro School
- (1538) Torbay School
- (1028) Totara Grove School
- (1116) Totara North School
- (3048) Totara Park School
- (3847) Totara School
- (2099) Trentham School
- (143) Trident High School
- (3050) Tua Marina School
- (106) Tuakau College
- (1539) Tuakau School
- (3051) Tui Glen School
- (2040) Turaki School
- (2468) Turakina School
- (6125) Turanganui-A-Kiwa Activity Centre
- (2467) Turitea School
- (2043) Turua Primary School
- (2255) Turuturu School
- (2710) Tutira School
- (4032) Tuturau Primary School
- (527) Twizel Area School
- (2711) Twyford School
- (1119) Umawera School
- (2469) Upokongaro School
- (2044) Upper Atiamuri School
- (6955) Upper Harbour Primary School
- (250) Upper Hutt College
- (3053) Upper Hutt School
- (3229) Upper Moutere School
- (2256) Urenui School
- (2257) Uruti School
- (1540) Valley School
- (854) Vanguard Military School
- (2045) Vardon School
- (1541) Vauxhall School
- (1543) Verran Primary School
- (1544) Victoria Avenue School
- (3231) Victory Primary School
- (3565) View Hill School
- (1545) View Road School
- (1546) Viscount School
- (2258) Vogeltown School
- (3055) Wadestown School
- (2046) Waerenga School
- (2712) Waerenga-O-Kuri School
- (4034) Waianiwa School
- (402) Waiau Area School
- (1547) Waiau Pa School
- (3566) Waiau School
- (3567) Waihao Downs School
- (1120) Waiharara School
- (530) Waiheke High School
- (6922) Waiheke Primary School
- (2048) Waihi Beach School
- (2050) Waihi Central School
- (114) Waihi College
- (2049) Waihi East School
- (3850) Waiholā District School
- (4035) Waihopai School
- (4036) Waikaia School
- (4037) Waikaka School
- (3056) Waikanae School
- (2052) Waikaretu School
- (3569) Waikari School
- (3057) Waikawa Bay School
- (2054) Waikino School
- (2715) Waikirikiri School
- (2055) Waikite Valley School
- (3851) Waikoikoi School
- (3852) Waikouaiti School
- (1548) Waikowhai Intermediate
- (1549) Waikowhai School
- (1122) Waima School
- (1569) Waimahia Intermediate School
- (3571) Waimairi School
- (2057) Waimana School
- (2718) Waimarama School
- (2058) Waimata School
- (3572) Waimataitai School
- (3573) Waimate Centennial School
- (362) Waimate High School
- (3574) Waimate Main School
- (1550) Waimauku School

- (296) Waimea College
- (3233) Waimea Intermediate
- (2060) Waingaro School
- (2721) Wainui Beach School
- (1552) Wainui School
- (478) Wainuiomata High School
- (1646) Wainuiomata Intermediate
- (3059) Wainuiomata Primary School
- (3060) Wainuioru School
- (1553) Waioneke School
- (237) Waiopahu College
- (2063) Waitahe Valley School
- (1124) Waitara School
- (2472) Waitara School
- (2064) Waipa School
- (2065) Waipahihi School
- (3576) Waipara School
- (2723) Waipawa School
- (1554) Waipipi School
- (1125) Waipu School
- (2725) Waipukurau School
- (2066) Wairakei School
- (3577) Wairakei School (Christchurch)
- (241) Wairarapa College
- (1555) Wairau Intermediate
- (3062) Wairau Valley School (Blenheim)
- (1556) Wairau Valley Special School
- (2075) Wairere School
- (214) Wairoa College
- (1668) Wairoa Primary School
- (3554) Waitaha School
- (3855) Waitahuna School
- (2069) Waitakaruru School
- (44) Waitakere College
- (1557) Waitakere School
- (365) Waitaki Boys' High School
- (366) Waitaki Girls' High School
- (363) Waitaki Valley School
- (685) Waitakiri Primary School
- (2260) Waitara Central School
- (2261) Waitara East School
- (170) Waitara High School
- (3064) Waitaria Bay School
- (3857) Waitati School
- (2071) Waitetuna School
- (3065) Waitohu School
- (1558) Waitoki School
- (2073) Waitomo Caves School
- (2262) Waitoriki School
- (2474) Waitotara School
- (3579) Waituna Creek School
- (2475) Waituna West School
- (105) Waiuku College
- (1559) Waiuku Primary School
- (3858) Waiwera South School
- (1560) Wakaaranga School
- (3580) Wakanui School
- (3859) Wakari School
- (374) Wakatipu High School
- (3234) Wakefield School
- (4046) Wallacetown School
- (3581) Waltham School
- (2074) Walton School
- (1167) Wanaka Primary School
- (3067) Ward School
- (3861) Warepa School
- (1561) Warkworth School
- (3862) Warrington School
- (1562) Waterlea Public School
- (3068) Waterloo School
- (1563) Waterview School
- (4047) Waverley Park School
- (2478) Waverley Primary School
- (2732) Weber School
- (3585) Weedons School
- (2264) Welbourn School
- (2076) Welcome Bay School
- (275) Wellington College
- (274) Wellington East Girls' College
- (272) Wellington Girls' College
- (273) Wellington High School and Com Ed Centre
- (1126) Wellsford School
- (1564) Wesley Intermediate
- (1565) Wesley Primary School
- (2479) West End School (P North)
- (2265) West End Te Kura O Morere
- (3586) West Eyreton School
- (4050) West Gore School
- (1566) West Harbour School
- (3587) West Melton School
- (2867) West Park School
- (584) West Rolleston Primary School
- (4157) Westbridge Residential School
- (2077) Westbrook School
- (3589) Westburn School
- (151) Western Heights High School
- (2078) Western Heights Primary School (Rotorua)
- (1567) Western Heights School (Auckland)

- (48) Western Springs College
- (37) Westlake Boys High School
- (38) Westlake Girls' High School
- (305) Westland High School
- (1568) Westmere School (Auckland)
- (2480) Westmere School (Wanganui)
- (3864) Weston School
- (2266) Westown School
- (3235) Westport North School
- (3236) Westport South School
- (2733) Westshore School
- (1570) Weymouth School
- (2079) Whakamarama School
- (2080) Whakamaru School
- (2081) Whakarewarewa School
- (2481) Whakarongo School
- (144) Whakatane High School
- (2082) Whakatane Intermediate
- (717) Whakatane Teen Parent Unit
- (2756) Whakatipuria Teen Parent Unit
- (1127) Whananaki School
- (2482) Whangaehu School
- (2083) Whangamarino School
- (428) Whangamata Area School
- (187) Whanganui City College
- (2476) Whanganui East School
- (188) Whanganui Girls' College
- (189) Whanganui High School
- (2477) Whanganui Intermediate
- (6763) Whangaparaoa College
- (1571) Whangaparaoa School (Auckland)
- (2736) Whangara School
- (15) Whangārei Boys' High School
- (16) Whangārei Girls' High School
- (1128) Whangārei Heads School
- (1129) Whangārei Intermediate
- (1130) Whangārei School
- (4) Whangaroa College
- (2436) Whare Kura Morehu ō Ratana
- (3070) Whareama School
- (3591) Wharenui School
- (2267) Whareorino School
- (2086) Wharepapa South School
- (3592) Whataroa School
- (2087) Whatawhata School
- (1131) Whau Valley School
- (2088) Whenuakite School
- (2483) Whenuakura School
- (1572) Whenuapai School
- (3415) Whītau School
- (2090) Whitikahu School
- (2091) Whitiara School
- (3071) Whitney Street School
- (3505) Wigram Primary School - Te Piki Kāhu
- (3072) Wilford School
- (220) William Colenso College
- (1573) Willow Park School
- (6959) Willowbank School (Howick)
- (1574) Wilson School
- (2108) Winchester Rural School
- (2484) Winchester School (P North)
- (3074) Windley School
- (3967) Windsor North School
- (3597) Windwhistle School
- (1575) Windy Ridge School
- (4052) Winton School
- (1576) Wiri Central School
- (3075) Witherlea School
- (3599) Woodbury School
- (3600) Woodend School
- (1577) Woodhill School
- (4053) Woodlands Full Primary School
- (1578) Woodlands Park School
- (2092) Woodlands School (Opotiki)
- (2268) Woodleigh School
- (2093) Woodstock School
- (2742) Woodville School
- (3077) Worser Bay School
- (1579) Wymondley Road School
- (4054) Wyndham School
- (3602) Yaldhurst Model School
- (1580) Yendarra School