

HE ARATOHU POTO KI



Te taura tuku pūrongo Taumata 4 māmā

Kia mōhio: Me whakaoti te pūrongo mahinga mā te reo Ingarihi, Te Reo Māori rānei.

Hei rōpū ohaoha me mātua tuku tētahi puka tāke me ētahi pūrongo mahinga e ū ana ki ngā paerewa tuku pūrongo onāiane. Kaua ēnei e tae atu i muri i te ono marama o te mutunga o tō tau pūtea.

Kua hangaia e te Poari Tuku Pūrongo ā-waho tētahi taura māmā ake mō ngā rōpū ohaoha taumata 4. Ko te hiahia ka pānuitia tēnei aratohu i te taha o taua taura, e tuku ana i ngā whakamārama me ngā taura mō ngā mea hira.

Ka hangaia tēnei taura tuku pūrongo māmā mō ngā rōpū aroha Taumata 4. Kei a koe pea:

- ▶ tētahi kaute pēke kotahi;
- ▶ ētahi rawa nui, kore rānei (āu ake mea pērā i ngā waka, whenua, whare rānei);
- ▶ ētahi paiherenga nui, kore rānei (ō nama pērā i ngā moni taurewa pēke); me
- ▶ te kore whakauru ki ētahi atu tauwhitinga uaua (pērā i ngā takuhe tau-maha, ngā pakihi whakahaere rānei).

Ko ngā rōpū ohaoha e hiahia ana ki te whakauru i ētahi atu mōhiohio tāpiri ki ā rātau pūrongo (hei taura, mēnā ka tonoa e ngā kaituku pūtea) ka taea tonu te whakamahi te Taura Tuku Pūrongo Taumata 4 whānui.

I te mea he poto ake te taura tuku pūrongo māmā i te taura tuku pūrongo whānui, kua tīkina e mātau ngā āhuatanga matua mai i tā mātau Aratohu Taumata 4 ka raua ki konei kia tere kitea ai e koe. Mēnā ka raru koe, tirohia tā mātau aratohu whānui mō ngā āwhina.

Ngā Ihirangi

- ▶ Tauākī o Ngā Rihīti me Ngā Utunga
- ▶ Tauākī o Ngā Rawa me Ngā Paiherenga
- ▶ Ngā tauwhitinga rōpū hāngai

Tauākī o Ngā Rihīti me Ngā Utunga

Ko te kaupapa o te Tauākī o Ngā Rihīti me Ngā Utunga he pūrongo i ngā moni katoa kua riro mai (ngā rihīti) me ngā mea kua utua (ngā utunga) e tō rōpū ohaoha mō ana mahi katoa i te tau pūtea. E whakaatu anō tēnei tauākī e hia te nui o te moni a tō rōpū ohaoha i te tīmatanga me te mutunga o te tau pūtea.

Me kī ko te tauākī o ngā rihīti me ngā utunga he whakamāramatanga o ngā tauākī kaute pēke a tō rōpū ohaoha mō te tau.

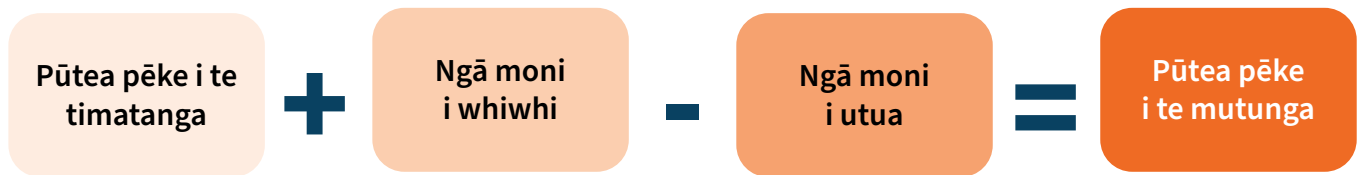
Me whakarōpū e tō rōpū ohaoha ngā rihīti me ngā utunga ki ngā kāwai kei raro.

Kāwai	Whakamāramatanga	Ngā tauria
Ngā rihīti whakahaere		
Ngā koha, mahi moni me ētahi atu rihīti ōrite	<p>Me whakauru ki konei ko ngā moni i whiwhi mai i ngā takuhe me ngā koha kāore i whiwhi mai i te tuku rawa, ratonga rānei. Tirohia ngā mōhiohio tāpiri kei te whārangi 20.</p> <p>Kāore he koha a ngā mema o tō rōpū ohaoha i roto i tēnei wāhanga (mēnā he mema ōna). Ko ēnei mōhiohio kei te kāwai whai ake.</p> <p>Mō ngā rihīti mahi moni, me whakauru ko te tapeke o ngā moni ka riro mai i ngā mahi moni.</p>	<p>- Ngā koha: Ko ngā moni ka kohaina ki a koe e tētahi kaitautoko o waho, aha atu, aha atu.</p> <p>- Ngā rihīti mahi moni: Ngā inoi ā-tau, ngā pō bingo/kairoro, hoko keke, hoko tōtiti, rāwhara, ngā hākari mahi moni, hui taurima/hokohoko, ngā hokohoko tauputu waka, ngā tautoko ā-pūtea, ngā taiopenga hākinakina, aha atu, aha atu.</p>
Ngā utu, ngā utu tūhono me ētahi atu rihīti a ngā mema	Mēnā he mema ō tō rōpū ohaoha, me whakauru ki konei te rahi tapeke i riro mai i ō mema.	Ko ngā utu mematanga, utu tūhono, koha me ngā mahi moni i riro mai i ngā mema, ngā moni rānei i riro mai i ō mema mō ngā rawa, ratonga i tukuna.
Ngā rihīti mai i te hoko rawa, te tuku ratonga rānei	Te rahi tapeke i riro mai i te hokohoko rawa, te tuku ratonga rānei.	<p>- Ngā moni mai i te rīhi i ngā tūru waka tamariki.</p> <p>- Ngā takuhe nā tētahi kirimana mō te tuku rawa, ratonga rānei.</p>
Monihua kaute pēke me ētahi atu moni whiwhi haumitanga	Ngā moni tapeke i whiwhi mai i ngā haumitanga a tō rōpū ohaoha.	Ngā monihua mai i te pēke, ngā moni hua rānei mai i ngā haumitanga.
Ētahi atu rihīti	<p>Ko te tapeke o ētahi atu moni i whiwhi.</p> <p>Mēnā kua rēhita tō rōpū ohaoha mō te GST me ngā mōhiohio kei te whakaurua e koe i tēnei wāhanga kāore he GST i roto, me tuhi e koe te GST mōrea ki konei.</p>	Moni rīanga, ngā tiringa, GST (mēnā kua rēhita mō te GST me te tuhi i ngā mōhiohio kāore he GST).

Wāhanga	Whakamāramatanga	Ngā tauira
Ngā utunga whakahaere		
Ngā utu mahi moni	Ngā utunga tapeke i oti mō ngā mahi moni.	<i>Te rīhi wāhi, whakatairanga me te tauhokohoko, koha mō ngā utauta i minoa, ngā utu o ngā paraihe, ngā utu i utua ki te hunga mahi moni, te utu o ngā ratonga tunu tōtiti (ngā tōtiti, wairanu, parāoa, aha atu, aha atu).</i>
Ngā utunga ki ngā kaimahi me ngā kaitūao	Mēnā he kaimahi, he kaitūao rānei ā tō rōpū ohaoha, me tuhi ngā utu katoa ki a rātau ki konei.	<i>Ko ngā utu ā-tau me ngā utu ā-wiki tae atu ki ngā kaimahi rangitahi, ngā kaikirimana mō te mahi arowhānui, ngā utu ki ngā mema poari, PAYE, ngā takoha KiwiSaver ngā utu ACC, whakangungu kaimahi me te whakawhanaketanga ngaio, rapu kaimahi.</i>
Ngā utunga e pā ana ki te tuku rawa, ratonga rānei	Ngā utunga tapeke i oti mō ngā rawa, ratonga rānei i tukuna e tō rōpū ohaoha.	<i>Ngā whaipanga (rēti, reiti, hiko, waea), ngā utu IT (rorohiko), rīanga, tapitapi, tautiaki, pukapuka, tārua pepa, tā, ngā utu pōhi/karere, utu pūmanawa, whakapai whare.</i>
Ngā takuhe me ngā koha i utua	Mēnā ka tohatoha pūtea tō rōpū ohaoha mā ngā takuhe, koha rānei, me tuhi te tapeke o ēnei ki konei.	<i>Ko ngā takuhe ka utua, ngā karahipi ka utua, ngā koha ka tukuna, ngā takoha ka tukuna me ētahi atu moni aroha i tukuna.</i>
Ētahi atu utunga	Ko te tapeke o ētahi atu utunga i tukuna e koe kāore e uru ana ki ngā kāwai i runga ake.	<i>Ngā utunga monihua, ngā utu pānga, ngā utu ōtita, ngā utu pēke.</i>

Te whakataurite i tō Tauākī o Ngā Rihīti me Ngā Utunga

Me whakaata te Tauākī o Ngā Rihīti me Ngā Utunga i te nekehanga i roto i te toenga kaute pēke a tō rōpū ohaoha mō te tau. Te toenga kaute pēke tīmatanga me ngā rihīti me te kore utunga ka rite ki tō toenga pūtea pēke mutunga.



Kua whakaratoa e mātau tētahi Taurira i raro:

Statement of Receipts and Payments			
For the Year Ended: 31 December 2020			
Operating Receipts		Current Year	Last Year
Donations, fundraising and grants		70	110
Fees and other receipts from members		200	300
Receipts from selling goods or providing services		-	130
Bank account interest and other investment income		5	10
Other receipts		0	-
Total Operating Receipts	Money received	275	550
Operating Payments			
Fundraising costs		50	50
Payments to employees and volunteers		-	-
Payments related to providing goods or services		75	100
Grants and donations paid		100	-
Other payments		150	150
Total Operating Payments	Money paid	375	300
Operating surplus/(deficit) for the year		-	100
Plus opening total of all bank accounts and cash on hand	Opening bank balance	350	200
Closing total of all bank account balances and cash on hand	Closing bank balance	250	350

Tauākī o Ngā Rawa me Ngā Paiherenga

Ko te kaupapa o te Tauākī o Ngā Rawa me Ngā Paiherenga he whakarato i tētahi tirohanga o ngā rawa me ngā paiherenga nui a tō rōpū ohaoha i te mutunga o tō tau pūtea.

He aha te “nui” (significant)?

Me tuhi anake e koe ngā rawa me ngā paiherenga **nui**.

He kupu mahi kaute te **nui** e tohu ana māu anō e whakaaro ake he aha te tikanga o te nui. He nui tētahi rawa, paiherenga rānei mēnā ka whakaurua, kāore rānei mai i tō pūrongo mahinga ka huri i te mārama whānui o te kaupānui ki tō rōpū ohaoha. Ko te ‘**nui**’ he rerekē mō tēnā rōpū ohaoha, mō tēnā rōpū ohaoha. Hei taurira, ko tētahi mea nui mō tētahi rōpū ohaoha kāore pea i te nui ki tētahi rōpū ohaoha nui ake.

He aha Ngā Rawa me Ngā Paiherenga?

Ko ngā rawa ko ngā mea ērā nā tō rōpū ohaoha me ngā mea kei te nama ki a ia. Ko ngā paiherenga he herenga ērā ki ētahi atu me ngā nama a te rōpū ohaoha i te mutunga o te tau pūtea.

Puka Āpiti	Momo	Ngā taurira
He Rauemi	Ngā Pūtea Pēke me ngā moni	<i>Pūtea haki, pūtea penapena.</i>
	Ngā moni e puritia ana mā ētahi atu	<i>Mēnā i hono koe ki tētahi whakahaere ki te mahi i tētahi kaupapa ngātahi, ā, kei te puritia e koe ngā moni.</i>
	Ngā moni e nama ana ki te hinonga	<i>Ngā nama tārewa, ngā monihua me utu, ngā takuhe i oaitia engari kāore anō kia whiwhi, ngā moni whakahoki GST.</i>
	Ngā rawa whaikiko	<i>Whenua me ngā whare, ngā waka, ngā rorohiko, pūmanawa, taputapu whare, taputapu tari, ngā taonga / rārangi taonga.</i>
	Ngā haumitanga	<i>Ngā hea, monihere aha atu, aha atu</i>
Ngā paiherenga	Ngā moni me utu te hinonga	<i>Te utu rēti, reiti, ngā kaute whaipanga, ngā utu ā-wiki me ngā utu ā-tau, ngā nama ki te IRD, te utu itarete, takuhe a tō rōpū ohaoha i whakaaetia engari kāore anō kia utua, ngā pūtea taurewa me utu.</i>
	Ētahi atu paiherenga	<i>Te whakaaetanga rīhi, rēti rānei e herea ana kia utua e koe, he paiherenga ki te tuku pūtea taurewa, takuhe rānei, ngā moni i whiwhi mō tētahi āhuatanga ā muri ake.</i>
	Ngā pūtāhui	<i>Ka noho te rōpū ohaoha hei taituarā mō tētahi pūtea taurewa.</i>

Ngā tauwhitinga rōpū hāngai

E herea ana e te paerewa Taumata 4 ngā rōpū ohaoha ki te pūrongo i ngā tauwhitinga rōpū hāngai. Ko te tauwhitinga rōpū hāngai ko tētahi tauwhitinga moni, ngā rawa, ratonga rānei i waenga i tētahi rōpū ohaoha me rātau e pātata ana, e whai mana ana ki te whakaawe i te rōpū ohaoha.

Ko wai ngā rōpū hāngai?

Ko ngā rōpū hāngai ko te hunga, ngā whakahaere, tae atu ki:

- ▶ te hunga he mana nui mō ngā whakatau rautaki, pūtea hoki a te rōpū ohaoha (hei tauira, ngā kaipupuri tūranga, ngā komiti mema, ngā kaiwhakahaere), me ngā whanaunga o ō rātau whānau (hei tauira, matua, makau, tuakana, taina, tamaiti rānei);
- ▶ ētahi atu whakahaere he mana nui i runga i te rōpū ohaoha (hei tauira, he whakahaere e tohu ana i tētahi o ngā mema o te rōpū mana whakahaere o te rōpū ohaoha).

Ko te hunga kāore he mana nui ko rātau kei roto i ngā whakahaere o ia rā a te rōpū ohaoha, ā, kāore i roto i ngā whakatau rautaki, pūtea rānei.

He aha ngā tauwhitinga rōpū hāngai?

Ko te tauwhitinga rōpū hāngai he tauwhitinga moni, rawa, ratonga rānei i waenga i tētahi rōpū ohaoha me tētahi rōpū kē. Me mātua pūrongo koe i ngā tauwhitinga ki tētahi rōpū hāngai he:

- ▶ **nui** ki tō rōpū ohaoha (te āhua, te uara ā-pūtea rānei); tērā rānei
- ▶ he rerekē ngā ture me ngā here (hei tauira, ngā rawa hekeutu, i takohatia rānei, ngā ratonga ngaio hekeutu, tūao rānei).

Ngā tauira o tētahi tauwhitinga rōpū hāngai

Whakamāramahia te rōpū hāngai	Whakamāramahia te tauwhitinga	Tēnei tau	Tērā tau
He mema a Hemi Tamihaua nō te rōpū mana whakahaere, ā, nāna a ABC Training Ltd.	I roto a ABC Training Limited i te whakahaere o tētahi kaupapa whakangungu hou mō te rōpū ohaoha.	\$2,000	\$0