

Catholic sector

Jurisdiction-specific comments

- Each school has had its financial information independently audited in accordance with Department of Education requirements and *Australian Education Act 2014 and Australian Education Regulation 2014*. ACARA school level reporting requirements include all system/diocesan level income from government grants and applicable private income for recurrent and capital purposes to be allocated by school.
- Over 96 per cent of Catholic schools are systemic and operate under 'block funding' arrangements with governments. Catholic Education Commissions allocate government funding to systemic schools according to the principles, needs, objectives and priorities of systemic schools within each state/territory as determined through a collaborative process involving schools, principals and dioceses.
- There are different reporting frameworks across jurisdictions. The Catholic and independent sector report to Department of Education via a national common reporting framework on a calendar year basis. State government jurisdictions report on a financial year through their Auditors General and have rebased their finance data to accord with calendar year reporting.
- Within the Catholic education systems, insurance is generally paid at the school level.
- Boarding school housing operations are excluded from the *My School* reporting requirements.
- For all very remote and remote Catholic schools the data includes costs of teacher housing.
- A significant amount of capital works undertaken within the Catholic sector are paid for with private fees or loans. Schools raise private income to repay capital loans and meet capital commitments. The use of private income to meet these needs varies year by year.
- Capital expenditure for new schools or significant projects may not reflect the total expenditure as it is incurred over a number of years. Only capital expenditure relating to the 2014 calendar year is reported on *My School*.
- The independent Deloitte accounting assistance letter and ACARA Finance Data Working Group (FDWG) *Financial Data Reporting Methodology report provide further information on the methodology* for reporting financial data on the Australian Government *My School* website.