

**Senate Committee: Education and Employment**

**QUESTION ON NOTICE  
Supplementary Budget Estimates 2015 - 2016**

**Outcome: Schools and Youth**

**Department of Education and Training Question No. SQ15-000881**

Senator Lines, Sue provided in writing

*Also refer to previous hearing Question No. SQ15-000349.*

***Acquittal of Commonwealth funding for schools (SQ15-000349)***

**Question**

In relation to the acquittal of Commonwealth funding for schools:

- a. For all states and territories please provide the school funding acquittal documents required to be provided to the Commonwealth under the Australian Education Act for 2014 Commonwealth funding – the “Green Report” (as requested in letters sent from the Department – as outlined at SQ15-000349).
- b. Please also provide the acquittal documents for non-government schools.
- c. Please also outline for each school, sector and state/territory, on the basis of acquittals provided:
  - i. Base funding
  - ii. Funding for each loading under the act
- d. Indicate if any state, territory or schools sector not broken their acquittal down into base and loading amounts.

**Answer**

- a. Attachment A provides the acquittal templates for both participating and non-participating states and territories.
- b. Attachment B provides the acquittal templates for non-government Approved Authorities.
- c. The acquittal certificate displays base and loading proportions of the total amount of funding provided under section 25 of the *Australian Education Act 2013*. The qualified individual that signs the certificate confirms the total funding paid under section 25 has been spent for the purpose of school education, not how the funds were distributed.

Where an Approved Authority received funding under section 29 of the Act for special or prescribed circumstances, or funding under the *Schools Assistance Act 2008*, these amounts are identified separately.

- d. The acquittal under section 34 of the Australian Education Regulation 2013 does not require Approved Authorities to confirm separate amounts for base and loadings.



Our reference: ####

## Acquittal Certificate

### Relevant Jurisdiction

This Certificate shows the payments made to the #Relevant Jurisdiction# 's nominated bank account and any refunds returned to the department in the period 1 January 2014 to 31 December 2014.

To complete the certificate, sign the declaration below on page 2. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding.

If you disagree with the amount confirmed on the Table, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table: General recurrent grant funding provided under the Act**

Funding Provided	Amount Ex GST
Base SRS funding	
Student With disability loading	
Aboriginal and Torres Strait Islander loading	
Low socioeconomic status student loading	
Low English proficiency loading	
Location loading	
Size loading	
Funding unassigned to loading	
Total recurrent grant funding under s25 of the Act	
Amount confirmed for recurrent grant funding under s25 of the Act	

Comments:

## Declaration

Recurrent grant funding for participating government schools that are located in participating States and Territories is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013 (Cth)* (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of implementing national policy initiatives relating to school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to the #Relevant Jurisdiction# under the Act during 2014 is at the table above.

Completion of this Certificate by a qualified person will satisfy #Relevant Jurisdiction#'s financial accountability obligations under section 34 of the *Australian Education Regulation 2013 (Cth)* by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

For State and Territory Governments, a qualified person is defined under s34 of the Regulation to include: (a) the Auditor-General of the State or Territory; or (b) a person appointed by the State or Territory Minister for the school.

### **Certificate as required by section 34 of the Australian Education Regulation 2013 (Cth)**

I, \_\_\_\_\_ being (cross out as appropriate)

- a) the Auditor-General of the #Relevant Jurisdiction#
- b) a person appointed by the State or Territory Minister

confirm I am a qualified person as required by section 34 of the Australian Education Regulation 2013 (Cth) and

- that #Relevant Jurisdiction#, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, an amount equal to the amount it was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the Australian Education Regulation 2013 (Cth).

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of qualified person: \_\_\_\_\_

Date: \_\_\_\_\_



Our reference: #####

## Acquittal Certificate

### #Relevant Jurisdiction#

This Certificate shows the payments made to the #Relevant Jurisdiction#'s nominated bank account and any refunds returned to the department in the period 1 January 2014 to 31 December 2014.

To complete the certificate, sign the declaration below on page 2. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding.

If you disagree with the amount confirmed on the Table, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table: General recurrent grant funding provided under the Act**

Funding Provided	Amount Ex GST
Base SRS funding	
Student With disability loading	
Aboriginal and Torres Strait Islander loading	
Low socioeconomic status student loading	
Low English proficiency loading	
Location loading	
Size loading	
Funding unassigned to loading	
Total recurrent grant funding under s25 of the Act	
Amount confirmed for recurrent grant funding under s25 of the Act	

Comments:

## Declaration

Recurrent grant funding for participating government schools that are located in participating States and Territories is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013 (Cth)* (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of implementing national policy initiatives relating to school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to the Department of Education under the Act during 2014 is at the table above.

Completion of this Certificate by a qualified person will satisfy #Relevant Jurisdiction#'s financial accountability obligations under section 34 of the *Australian Education Regulation 2013 (Cth)* by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

For State and Territory Governments, a qualified person is defined under s34 of the Regulation to include: (a) the Auditor-General of the State or Territory; or (b) a person appointed by the State or Territory Minister for the school.

### **Certificate as required by section 34 of the Australian Education Regulation 2013 (Cth)**

I, \_\_\_\_\_ being (cross out as appropriate)

- c) the Auditor-General of the #Relevant Jurisdiction#
- d) a person appointed by the State or Territory Minister

confirm I am a qualified person as required by section 34 of the Australian Education Regulation 2013 (Cth) and

- that #Relevant Jurisdiction#, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, an amount equal to the amount it was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the Australian Education Regulation 2013 (Cth).

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of qualified person: \_\_\_\_\_

Date: \_\_\_\_\_



**Australian Government**  
**Department of Education and Training**

Our reference: [aa id](#)

## Acquittal Certificate - 2014

### Aa name

This Certificate shows the payments made to the Approved Authority's nominated bank account in the period 1 January 2014 to 31 December 2014. To complete the certificate, sign the declaration below on page 4. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding. If you disagree with the amount confirmed on Table 1, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table 1: General recurrent grant funding provided under the Act**

Funding Provided	Amount Ex GST
Base SRS funding	
Student With disability loading	
Aboriginal and Torres Strait Islander loading	
Low socioeconomic status student loading	
Low English proficiency loading	
Location loading	
Size loading	
Total recurrent grant funding under s25 of the Act	
Amount confirmed for recurrent grant funding under s25 of the Act	
Total Funding Provided	
GST	
Amount confirmed for total funding provided (Incl. GST)	

Comments:

**Declaration**

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to **Aa name** under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of **Aa name** in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy **Aa name's** financial accountability obligations under section 34 of the *Australian Education Regulation 2013* (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the *Australian Education Regulation 2013* (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or (c) a person approved by the Minister as a qualified accountant.

**Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)**

I .....  
(name of Qualified Accountant)

Of .....  
(name of business, address and telephone number of Qualified Accountant)

Being a person who is: (circle as appropriate)

- A qualified accountant within the meaning of the *Corporations Act 2001*: or
- A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
- A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

**Membership level and Registration number:**

.....

**Name of Professional body:**

.....

(eg CPA Australia, Registered Company auditor etc)

**Qualified Person's Opinion**

In my/our opinion, as at 31 December 2014:

- the Approved Authority, [Aa name](#), has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 1 (page 1), that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the *Australian Education Regulation 2013* (Cth).
- where the total amount received by the Approved Authority, [Aa name](#), under the Act includes an amount to take account of GST payable by the Approved Authority, [Aa name](#), on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, [Aa name](#), has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:

\_\_\_\_\_  
X  
\_\_\_\_\_

Date: