

**Senate Standing Committee on Education Employment and Workplace
Relations**

**QUESTIONS ON NOTICE
Additional Estimates 2012-2013**

Outcome 2 - Schools and Youth

DEEWR Question No. EW0983_13

Senator Wright asked on 14 February 2013, Hansard page 50

Question

Financial questionnaire process for government and non-government schools' audited financial statements

Senator WRIGHT: I will take you to a little bit more detail, because they are broad sorts of approaches that you have described there. What does the financial questionnaire encompass? Is it possible to obtain a copy of that? What questions are asked in relation to that, and is it a standard document that is required of all nongovernment schools receiving Commonwealth funding? Ms Smith: Yes, certainly. I do not have it to hand. It is done electronically. I do have an officer here with me who may be able to obtain some further details for you. Essentially, the schools are required to provide us with audited financial statements annually as to their expenditure and to acquit the funds that they were given under general recurrent grants and all of the other grants that are paid under the Schools Assistance Act. Senator WRIGHT: So, it would be possible to have a look at the questionnaire? Ms Smith: Yes, certainly. Mr Hehir: We will provide that on notice. ... [p.51] Senator WRIGHT: So, the same rules apply. Is there consistent financial reporting to the federal government across the nongovernment schools sector? Mr Hehir: I think the answer is broadly, yes. There is a pro forma they are required to fill out, which we can take on notice for you.

Answer

The Financial Questionnaire for Non-Government Schools (FQ) is a data collection process that encompasses a range of financial information sourced from the audited financial statements of the school and/or school system.

All schools and systems funded under the *Schools Assistance Act 2008* are required to submit an FQ by 30 June each year. The FQ is submitted via a secure, password protected, Departmental website.

The FQ covers the following areas:

- General Information (e.g. Cash or Accrual accounting)
- Recurrent Income (fees, private income, state and federal grants)
- Capital Income
- Recurrent Expenditure (salaries, administration costs, maintenance costs depreciation)
- Capital Expenditure
- Trading Activities (e.g. canteen, uniform shop, book shop)
- Loans (enrolment deposits, overdrafts, capital loans)
- General Financial Information (assets and liabilities)
- *My School* related allocations.

The FQ is standard for all schools in regard to tuition items. Boarding schools can provide additional information on the operations of their boarding facilities.

The FQ for schools that are part of a recognised system—e.g. Catholic, Lutheran, etc—may include additional information in respect of activities handled by the system authority on behalf of these schools.

The financial data submitted by schools and systems must be drawn from their audited financial statements. To confirm that an audit has been done, a copy of the auditor's opinion is uploaded to the FQ website when the non-systemic schools declare their data to be true and correct. For systemic schools the system may attach the report or provide a statement that they will provide the Department with a copy upon request.

A hard copy of the FQ is at [Attachment A](#).