

Catholic sector

Jurisdiction specific comments

- The independent Deloitte accounting assistance letter and My School ACARA Finance Data Working Group(FDWG) *Financial Data Reporting Methodology* report provide further information on the methodology for reporting financial data on the ACARA My School website.
- Each school has had its financial information independently audited in accordance with DEEWR requirements and the *Schools Assistance Act 2008*. ACARA school level reporting requirements include all system/diocesan level income from government grants and some private income to be allocated by school.
- Over 96% 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 priorities, objectives and needs of systemic schools within each State/Territory as determined through a collaborative process involving schools, principals and dioceses.
- Different reporting frameworks across jurisdictions. The Catholic and Independent sector report to DEEWR via a national common reporting framework. 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 ACARA MySchool reporting requirements.
- For all very remote and remote Catholic schools the data includes costs of teacher housing.
- 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 2009 calendar year is reported on My School 2.0.
- 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. A significant amount of capital works undertaken within the Catholic sector are paid for with private fees or borrowings.