



Australian Government

National School Resourcing Board

Annual review of state and territory compliance with
section 22A of the *Australian Education Act 2013*



2023 funding year

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Annual review of state and territory compliance with section 22A of the *Australian Education Act 2013*

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This document, when attributed, must be titled as: Annual review of state and territory compliance with section 22A of the *Australian Education Act 2013* – 2023 funding year.

National School Resourcing Board

The Hon Jason Clare MP
Minister for Education
Parliament House
CANBERRA ACT 2600

Dear Minister

Review of state & territory compliance with section 22A of the *Australian Education Act 2013* for the 2023 funding year

On behalf of the National School Resourcing Board, I submit to you the Board's annual review of state and territory compliance with section 22A of the *Australian Education Act 2013* (the Act) for the 2023 funding year.

The report was endorsed by the Board at its meeting on 26 September 2025.

The Board regards its legislated responsibility to conduct these reviews as a valuable element of the schools funding process. State and territory compliance with section 22A is essential in providing confidence to the Australian Government and the broader community that schools are being funded at the levels agreed by all governments.

In undertaking the review, the Board examined states' and territories' certified financial reports, received expert audit advice, and undertook desktop research. Three jurisdictions accepted the Board's invitation to participate in consultations.

In the report, the Board delivered eight key findings. The Board's assessment is that six states and territories were compliant with their minimum funding contribution requirements for the government sector for the 2023 funding year. Two remaining jurisdictions were non-compliant with their minimum funding contributions to the government sector. For the non-government sector, the Board found all jurisdictions met their minimum funding contribution for 2023.

On behalf of the Board, I commend to you the Board's review of state and territory compliance with section 22A for the 2023 funding year.

Yours sincerely



Professor Bronwyn Fredericks,
Deputy Chair, National School Resourcing Board
26/09/2025

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Glossary

Term	Definition
Approved authorities	Legal entities that can receive Australian Government recurrent funding for one or more schools.
Approved system authorities (systems)	Approved authorities for more than one school that distribute funding according to their own needs-based funding arrangement. This includes state and territory governments.
Australian Curriculum, Assessment and Reporting Authority (ACARA)	An independent statutory authority that provides advice on national curriculum, assessment, and reporting to all Australian education ministers.
Australian Government Department of Education	Commonwealth department that creates opportunities and drives better outcomes through access to quality education and learning.
Bilateral agreements	Agreements under the National School Reform Agreement between each state and territory and the Commonwealth that sets out actions to improve student outcomes. The agreements also set out minimum state and territory funding contribution requirements as a condition of receiving Commonwealth school funding.
Funding Estimation Tool (FET)	Provides government approved system authorities with data on each system's schools, modified by the Department of Education as needed to reflect updates to its source data, such as school census returns.
Immaterial shortfall	A state or territory is not considered non-compliant if its reported contribution falls short by an amount. This is included in bilateral agreements (except for the ACT), which stipulate that 0.6% of the total SRS for a sector, or another amount agreed by the Commonwealth Minister for Education, is considered 'immaterial'.
Mitigating factors/circumstances	Described in the <i>Guidance to Reporting</i> – factors that may have contributed to a funding shortfall, including (but not limited to): <ul style="list-style-type: none"> • fluctuations from year-to-year in funding • unintended and unexpected budget pressures • fluctuations in enrolment numbers or student characteristics • significant differences in allocated funding compared to actual school expenditure that is outside the control of state governments. • financial accounting impacts (e.g. new accounting standards such as AASB 16 (Leases)) • unfinalised adjustments to required shares in bilateral agreements

Term	Definition
	<ul style="list-style-type: none"> unforeseeable circumstances (e.g. natural disasters).
National School Reform Agreement (NSRA)	A joint agreement between the Commonwealth, states and territories to lift student outcomes across Australian schools.
Net Recurrent Income Per Student (NRIPS)	The base instrument for measuring state and territory contributions to schools.
Schooling Resource Standard (SRS)	An estimate of how much total public funding a school needs to meet its students' educational needs.
Year T	The calendar year on which funding is being reported. For this report, Year T is 2023 .
Year T+1	The year following Year T. For this report, Year T is 2023 , so Year T+1 is 2024 .

Executive summary

The *Australian Education Act 2013* (the Act) requires the National School Resourcing Board (the Board) to undertake an annual review of state and territory compliance with section 22A of the Act (s 22A). This section of the Act requires states and territories to meet minimum school funding contributions for the government and non-government sectors as a condition of Commonwealth financial assistance.

States and territories' minimum school funding shares are set out in s 22A. These are standard unless the jurisdiction's bilateral agreement under the National School Reform Agreement (NSRA) 2018-23 specifies otherwise. All states and territories' funding arrangements with the Commonwealth are set out in their respective bilateral agreements.

Under the terms of reference for this review, the Board is required to consider and provide its assessment relating to the compliance of a state or territory with s 22A, subject to the terms of that jurisdiction's bilateral agreement, including:

- whether the reported state or territory funding for the given year equals or exceeds the minimum funding contribution requirements under s 22A for both government and non-government sectors
- any contributing or mitigating circumstances
- suggestions for adjustments to current reporting processes that impact the ability of a state or territory to comply with the requirements under s 22A.

The Board is to take into account mitigating circumstances that have contributed to non-compliance, for example:

- fluctuations in funding which could be assessed through, for example, the application of a three year rolling average if funding has fallen below the required amount
- unintended and unforeseeable budget pressures in the state budget process
- unforeseeable circumstances such as natural disasters
- fluctuations in enrolment numbers or student characteristics that exceed what could be reasonably anticipated
- significant differences in funding provided to schools compared to actual school allocation or school expenditure, that is outside the control of state governments.¹

The Board based its review on certified annual reports and accompanying information provided by the jurisdictions. It was guided by the requirements of the department's *Guidance to reporting – state and territory funding contribution requirements (Guidance to Reporting)* and found that all states and territories provided annual reports consistent with the department's *Guidance to Reporting*, with some clarifications required.

Each jurisdiction engaged independent assurers to complete compliance engagements under the *Standard on Assurance Engagements ASAE 3100 Compliance Engagements* standards. The Board

¹ p.2. National School Resourcing Board, Terms of Reference: Review of state and territory compliance with section 22A of the Australian Education Act 2013, viewed 15 January 2025 at <https://www.education.gov.au/national-school-resourcing-board/resources/22a-terms-reference-document>

noted some minor delays to deadlines and issues around provision of certified data for some jurisdictions.

The Board offered all states and territories the opportunity to discuss compliance issues and provide feedback about the reporting process, and subsequently met with 3 jurisdictions. The Board also sought expert advice to assist the Board with its review and undertook desktop research to support its analysis.

The Board's assessment, supported by the expert advice, is that 6 states and territories (Australian Capital Territory, New South Wales, Queensland, South Australia, Tasmania and Western Australia) were compliant with their funding obligations for the government sector under s 22A for the 2023 funding year. All states and territories were compliant with their funding contributions for the non-government sector.

The Board considers that the Northern Territory and Victoria were non-compliant with their legislated minimum funding contributions to the government sector for the 2023 funding year. The Northern Territory reported a shortfall in funding to the government sector of 1.64%, while Victoria recorded a shortfall of 1.67% for funding to the government sector.

After careful consideration, the Board recognises an ongoing trend of non-compliance over 4 years from the Northern Territory, and while mitigation measures have been put in place, further attention and action are required to ensure the jurisdiction can demonstrate measurable progress towards consistently meeting its funding obligations.

While the Board acknowledges the challenging context in which the Northern Territory operates, it is the Board's expectation that the Northern Territory can evidence progress on the impact of its mitigating strategies to address issues of repeated non-compliance in its next annual report to the Australian Government. This may include reconsideration of the reporting methodology to be applied.

The Board considers that the mitigating circumstances provided by Victoria relating to their material shortfall appear reasonable.

Findings

Finding 1

The majority of jurisdictions met the reporting timeline of 30 November 2024 for the submission of their annual report for the 2023 funding year, with some minor delays and process variations that were later addressed.

Finding 2

All states and territories provided annual reports within the Australian Government Department of Education's current *Guidance to Reporting*.

Finding 3

All jurisdictions have completed the required reasonable assurance processes by engaging an independent auditor to complete their compliance engagement under the *Standard on Assurance Engagements ASAE 3100 Compliance Engagements* in accordance with the *Guidance to Reporting*.

Finding 4

The Board found that, for the government sector, 6 out of 8 states and territories were compliant with their minimum funding requirements for the 2023 funding year under section 22A of the *Australian Education Act 2013*.

Finding 5

The Board found that for the non-government sector, all states and territories were compliant with their minimum funding requirements for the 2023 funding year under section 22A of the *Australian Education Act 2013*.

Finding 6

The Board found that the Northern Territory was non-compliant with its minimum contribution requirements for the government sector for the 2023 funding year, as the reported share was lower than the required share under its bilateral agreement (by 1.64%).

Finding 7

The Board recognises an ongoing trend of non-compliance over the past 4 years. While the Northern Territory has put in place mitigating measures, further attention and action are required to ensure the jurisdiction can demonstrate measurable progress towards consistently meeting its funding obligations. This may include reconsideration of the reporting methodology to be applied.

Finding 8

The Board found that Victoria was non-compliant with minimum contribution requirements for the government sector for the 2023 funding year, as the reported share was lower than the required

share under its bilateral agreement (by 1.67%). The Board found that Victoria's mitigating factors were reasonable.

Part 1: Introduction

1.1 The task

Under the *Australian Education Act 2013* (the Act) the National School Resourcing Board (the Board) is responsible for undertaking independent reviews of arrangements and requirements relating to funding for schools.² These reviews help ensure public confidence in the funding model.

Section 128(6A) of the Act requires the Board to conduct an annual review of state and territory compliance with Section 22A (s 22A) which requires the states and territories meet minimum school funding contributions, and sections 35A and 35B (s 35A and B) require the Australian Government to meet minimum school funding contributions.

The s 22A review focusses on state and territory funding obligations.

Section 22A outlines the requirements for minimum state and territory funding contributions for the government and non-government sectors. As a condition of Commonwealth financial assistance, states and territories must meet minimum school funding contributions agreed as part of the bilateral agreements that support the National School Reform Agreement (NSRA) 2018-23. These agreements also include the approach to measuring these contributions and treatments for immaterial shortfalls, and the ability for jurisdictions to provide commentary on mitigating or contributing circumstances that have affected compliance.

The Board was first commissioned in October 2019 to undertake an annual review of state and territory compliance with s 22A. The terms of reference for the review ask the Board to consider funding compliance for each calendar year, mitigating factors that may have contributed to any non-compliance, and recommended adjustments to reporting processes. The terms of reference are at Appendix A.

While the Board assesses each state and territory's compliance with s 22A, it does not have a role in providing recommendations on potential compliance action by the Minister. Under the Act, the Minister has the discretion to determine compliance and any sanctions.

1.2 The review process

The Secretariat, on behalf of the Board, commissioned expert audit advice to inform the Board's assessment (see Appendix B).

In accordance with the terms of reference, the Board consulted with states and territories during this review. The Board offered all states and territories the opportunity to discuss compliance issues and subsequently met with 3 jurisdictions.

States and territories were offered the opportunity to provide feedback on the Board's draft report and to provide additional information for inclusion in the report (see Appendix C – State and territory responses).

² *Australian Education Act 2013* s 128 at https://www8.austlii.edu.au/au/legis/cth/consol_act/aea2013210.rtf

1.3 Background on school funding in 2023

Public funding for schools in Australia

State and territory governments are responsible for delivering school education in their jurisdictions. The Australian Government supports the delivery of school education through the provision of funding. The Australian Government is the majority funder for the non-government sector, while the states and territories are the majority funder for the government sector.

Funding to schools is provided by both the Australian Government and all state and territory governments, as agreed through the NSRA 2018-23 and each jurisdiction's bilateral agreement. The amount of funding is calculated using the Schooling Resource Standard (SRS).

The Schooling Resource Standard

The SRS is designed to help overcome educational disadvantage and ensure that schools are adequately resourced to cater for the needs of all students. It is an estimate of how much total public funding a school needs to meet its students' educational needs.³

The Australian and state and territory government contributions are set as a percentage of the total SRS for each sector. This allows for variation due to enrolment numbers, indexation and student or school characteristics.

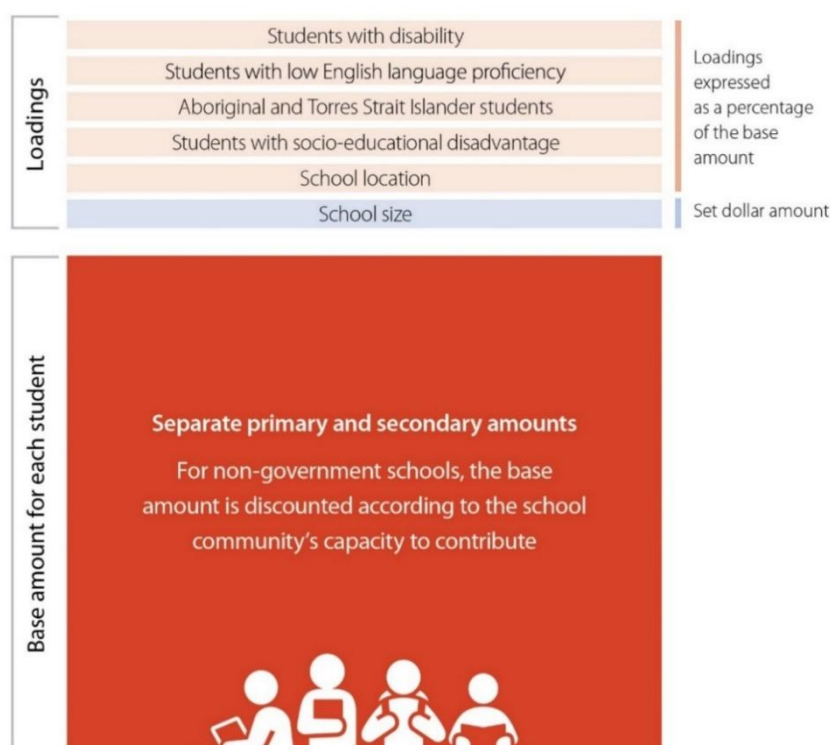
The SRS estimates funding at the individual school level and includes:

- a base amount for every primary and secondary student
- six loadings to provide extra funding for disadvantaged students and schools.

The formula to calculate a school's SRS is outlined in Part 3, Division 2 of the Act.

³The SRS is based on recommendations from the 2011 *Review of Funding for Schooling—Final Report*. D Gonski, K Boston, K Greiner, C Lawrence, B Scales and P Tannock (2011), Australian Government Department of Education, Employment and Workplace Relations: Canberra.

Figure 1: The SRS determines total public funding for schooling



Source. Developed by the National School Resourcing Board based on the *Australian Education Act 2013*

Australian Government funding arrangements

The Act is the mechanism through which the Commonwealth provides funding to state and territory treasury departments to distribute to approved authorities. Approved authorities are legal entities who receive Australian Government recurrent funding for one or more schools. Australian Government funding is allocated to approved authorities based on the SRS.

In 2023, the Australian Government was moving towards consistently funding:

- 20 per cent of the SRS for government schools
- 80 per cent of the SRS for non-government schools.

Where necessary, the Australian Government is increasing funding incrementally to meet the targets of at least 20 and 80 per cent by 2023. Where the Commonwealth is funding above the target amounts, the amount will transition to the agreed target percentage by 2029 at the latest.

State and territory government funding arrangements

The Act requires state and territory governments to contribute a minimum amount of funding at a total sector level to each of the government and non-government school sectors, in order for that state or territory to receive the Australian Government contributions. All states and territories have agreed with the Australian Government regarding how to calculate required shares.

The state and territory bilateral agreements, originally signed in 2018 (with some agreements revised in 2021-22), also included an agreed funding transition pathway for the government and non-government sectors for each calendar year from 2018 to 2023. Each state or territory was expected

to contribute minimum funding using the appropriate shares in their agreed transition pathways and the SRS for the appropriate sector.

State and territory governments have discretion to fund above these requirements.

Part 2: Reporting requirements

Section 35 (s 35) of the *Australian Education Regulations 2023* (the Regulations) requires that states and territories report annually to the Secretary of the Australian Government Department of Education (the department) on the funding they provide to government and non-government schools. They must also report to the Australian Curriculum, Assessment and Reporting Authority (ACARA) to enable the publication of school level financial data on *My School*.⁴

To assist states and territories in meeting their reporting obligations under s 35 of the Regulations, the department publishes *Guidance to reporting – state and territory funding contribution requirements (Guidance to Reporting)* on its website.⁵ The document is updated, in consultation with all jurisdictions, to reflect changes made to processes as a result of the Board's findings and recommendations.

Reporting for this review for the 2023 funding year is based on the *Guidance to Reporting* published on the department's website in April 2024 (see *Appendix D – Guidance to reporting state and territory funding contribution requirements*).

The *Guidance to Reporting* requires that all jurisdictions:

- report to the Commonwealth by 30 November each year on funding requirements for the previous year
- provide 'evidence that the amount has been certified and is consistent with the agreed methodology as set out in the bilateral agreement through a reasonable assurance engagement in line with the Australian Auditing and Assurance Standards'
- report leases against Australian Accounting Standards Board Standard AASB 16 Leases (AASB-16)
- separately identify and attribute by sector (where possible) any education regulatory costs agreed in the jurisdiction's bilateral agreement
- only count school education reform costs that are new, time-limited expenditure provided for the benefit of school education
- quantify, and where possible, certify each mitigating factor through the reasonable assurance engagement.

⁴ *Australian Education Regulations 2023* at https://classic.austlii.edu.au/cgi-bin/download.cgi/au/legis/cth/consol_reg/aer2023319

⁵ *Guidance to Reporting - State and Territory Funding Contribution Requirements*, Viewed 6 February 2025 at <https://www.education.gov.au/download/4691/guidance-reporting-state-and-territory-funding-contribution-requirements/37112/guidance-reporting-state-and-territory-funding-contribution-requirements/pdf>

2.1 Compliance with reporting timeframes

Consistent with s 35 of the Regulations, the Board found that 6 states and territories met the agreed reporting timeline of 30 November 2024. Victoria provided its report on 2 December 2024 and Queensland provided its report on 11 December 2024. Both states provided the department with prior notice that their reports would be delayed.

Table 1: Assessment of jurisdictions’ meeting reporting timeframes

	ACT	NSW	NT	QLD	SA	TAS	VIC	WA
Submitted by 30 November 2024	✓	✓	✓	✗ (Submitted 11 December 2024)	✓	✓	✗ (Submitted 11 December 2024)	✓

The Board considers, while there were minor delays by 2 jurisdictions in providing their annual reports, the current reporting process is mature, and all jurisdictions made efforts to ensure their annual report meets the Australian Government’s reporting timeframes.

Finding 1

The majority of jurisdictions met the reporting timeline of 30 November 2024 for the submission of their annual report for the 2023 funding year, with some minor delays and process variations that were later addressed.

2.2 Annual report contents and pro forma

The *Guidance to Reporting* requires jurisdictions to submit their annual reports using a pro forma template or edited template to cover the same evidence and relevant issues. The table below outlines whether each state and territory correctly completed the pro forma required under the *Guidance to Reporting*.

Table 2: Assessment of jurisdictions’ annual reports against the *Guidance to Reporting*

	ACT	NSW	NT	QLD	SA	TAS	VIC	WA
Pro forma completed by jurisdiction	✓	✓	#	✓	✓	✓	✓	✓
# NT submitted its annual report where Table 2.1 was not completed								

The Board observes that all jurisdictions used the pro forma template to complete their annual report and provided information to the Board consistent with the reporting guidelines.

Seven out of 8 jurisdictions provided complete lists of data sources with their annual reports. The Northern Territory did not initially provide a complete list of the ‘Table 2.1 - Certification of funding types’ in its annual report, as the non-government section was not included in the list.

The Board, through the Australian Government Department of Education, requested further information from the Northern Territory to ensure that all reporting requirements were met.

The Board found that all data sources used by all jurisdictions to calculate contributions for both the government and non-government sectors were certified by their independent assurer as part of the compliance engagement.

Finding 2

All states and territories provided annual reports within the Australian Government Department of Education's current *Guidance to Reporting*.

Part 3: Assurance

The department updated the *Guidance to Reporting* following the Board's report for the 2018 funding year to require states and territories to provide 'evidence that the amount has been certified and is consistent with the agreed methodology as set out in the bilateral agreement through a reasonable assurance engagement in line with the Australian Auditing and Assurance Standards.

In this context, the term 'reasonable assurance' has a specific meaning. According to the Auditing and Assurance Standards Board (AUASB), reasonable assurance means a high, but not absolute, level of assurance. Compliance with AUASB standards such as *Standard on Assurance Engagements ASAE 3100 Compliance Engagements* (ASAE 3100), also carries a range of detailed obligations addressing issues such as evidence, ethics, independence and quality control.⁶

The Board's assessment is that all the states and territories completed the required assurance process for the 2023 funding year by engaging an independent auditor to undertake a 'reasonable assurance engagement'.

All jurisdictions engaged independent qualified accountants to complete reviews under the requirements in *ASAE 3100*. Each state and territory received a certification from the independent assurer that they provided to the department with their annual report. All reports and certifications provided by the independent assurers met the requirements of *ASAE 3100*.

This is the fourth year in which all jurisdictions have met this revised assurance requirement, providing the Board with a consistent and high level of assurance to support its consideration of compliance.

Finding 3

All jurisdictions have completed the required reasonable assurance processes by engaging an independent auditor to complete their compliance engagement under the *Standard on Assurance Engagements ASAE 3100 Compliance Engagements* in accordance with the *Guidance to Reporting*.

⁶ Auditing and Assurance Standards Board, *Standard on Assurance Engagements ASAE 3100 Compliance Engagements* – ASAE 3100, February 2017, viewed on 6 February 2025 at https://www.auasb.gov.au/admin/file/content102/c3/asae_3100_9-09-08.pdf

Part 4: Funding compliance

The department's *Guidance to Reporting* requires jurisdictions use a prescribed base methodology for measuring recurrent expenditure in calculating their funding contributions.

The base methodology used for measuring state and territory contributions is the adjusted Net Recurrent Income per Student (NRIPS) component of the ACARA financial data reporting methodology. It is important to note that under the bilateral agreements, certain other expenditure types (additional expenditure) can be included as part of a state or territory's funding contribution in addition to NRIPS. The tables in Appendix E – Jurisdictions' reporting provide further information on agreed inclusions in bilateral agreements with states and territories.

For each expenditure item included in bilateral agreements, each state and territory should include evidence that the amount has been certified and is consistent with the agreed methodology as set out in the bilateral agreement through a reasonable assurance engagement in line with the Australian Auditing and Assurance Standards.

4.1 Overview of the funding methodology

The reporting processes for provision of financial data to the department and ACARA by states and territories are separate but interrelated, as both include NRIPS data (calculated using the ACARA methodology) as a key financial measure. The department and ACARA guidelines prescribe the timeframes for required reporting and assurance activities.

States and territories report financial data and NRIPS for government schools to ACARA for the calendar year (Year T), generally by October each year following the funding year (Year T+1). At the same time, the department reports NRIPS data for the non-government school sector to ACARA. These data are then reviewed, and quality assured by ACARA and the approved independent quality assurance practitioner.

Base methodology

To avoid duplication, the instrument for determining s 22A contributions leverages the existing ACARA *My School Financial Reporting* framework. This was developed by ACARA to enable nationally consistent reporting of school income information for the purposes of the *My School website*. Its key financial measure is NRIPS, which forms the basis of the adjusted methodology for measuring contributions under s 22A.

Adjusted methodology

To measure state and territory contributions under s 22A, the ACARA methodology was adjusted to account for differences in the delivery of education across jurisdictions. The adjustments differ between jurisdictions and are set out in their bilateral agreements.

The *Guidance to Reporting* also refers to adjustments made to the base methodology for counting state and territory contributions. This includes:

- My School adjustments to remove year 1 minus 2 (referred to by states as preschool, preparatory or kindergarten) and full-fee-paying overseas students, which do not attract funding under the SRS
- use of allocated or actual funding

- other expenditure counted (e.g. from other government agreements)
- impact of AASB 16 (Leases)
- additional expenditure and adjustments (e.g. how funding in the 4% cap is counted and what proportion).

Reported minimum funding contributions

A state or territory's minimum funding contributions for a funding year are calculated based on its required share of the SRS for that year, as outlined in its bilateral agreement, and final student enrolments.

4.2 Compliance with funding obligations

Section 22A of the Act, in conjunction with each state or territory's bilateral agreement, provides the percentage of SRS funding that needs to be contributed for both government and non-government schools, respectively.

The Board has assessed all jurisdictions' funding contributions in their annual reports. The table below outlines whether each state and territory has met or exceeded their funding contributions for government and non-government schools and whether they used the 0.6% immateriality threshold, respectively.

Table 3: Assessment of jurisdictions' funding obligations for the 2023 funding year

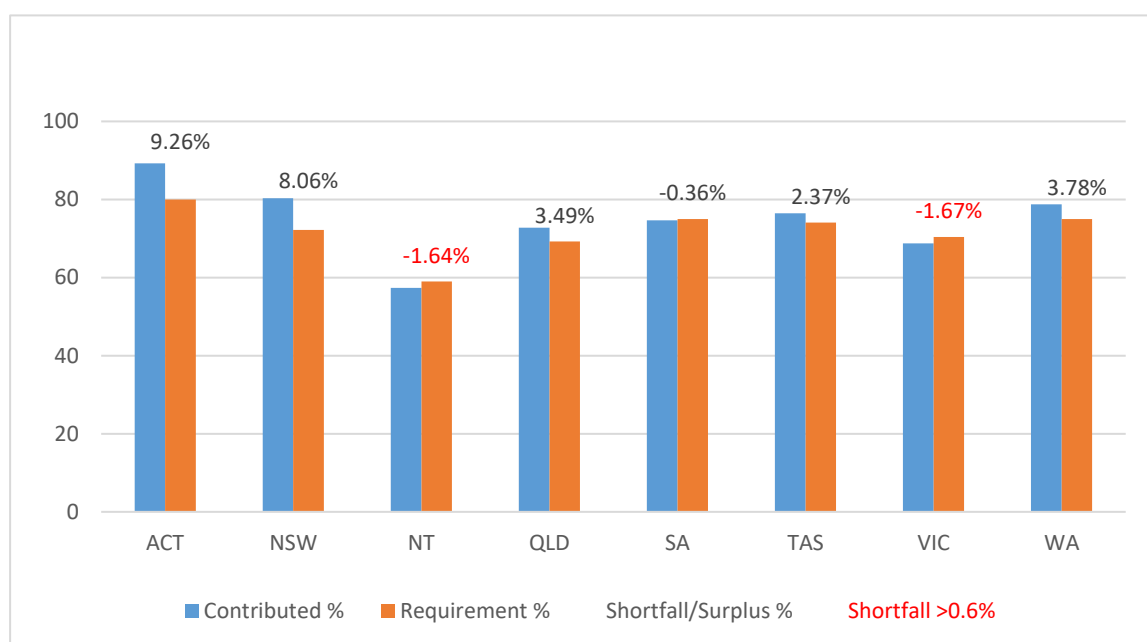
Sector	2023 Funding Year							
	ACT	NSW	NT	QLD	SA	TAS	VIC	WA
Government	C	C	NC	C	IS	C	NC	C
Non-government	C	C	IS	IS	C	C	IS	C
C = compliant IS = within immaterial shortfall NC = non-compliant								

Government sector

The Board found that 6 out of 8 jurisdictions met their minimum funding requirements for the government sector in 2023. Detailed reporting, including total contributions is included in Appendix E.

Figure 2 displays SRS contributions to the government sector by comparing the required SRS funding share to jurisdictions actual contributions, as well as the variance between actual and required conditions.

Figure 2: Jurisdictions' SRS contributions for the government sector



The Board found that 6 out of 8 states and territories fell within the 0.6% immateriality clause, meeting or exceeding their agreed funding contribution amounts for government schools in the 2023 funding year. In Figure 2, where a jurisdiction has fallen below the bilaterally agreed immaterial shortfall (0.6%) of their SRS target, the variance is noted in red.

The Northern Territory and Victoria were non-compliant with minimum funding requirements for the government sector (see section 4.4 for details). Figure 2 also shows South Australia recorded an immaterial shortfall for the government sector (see section 4.3 for details).

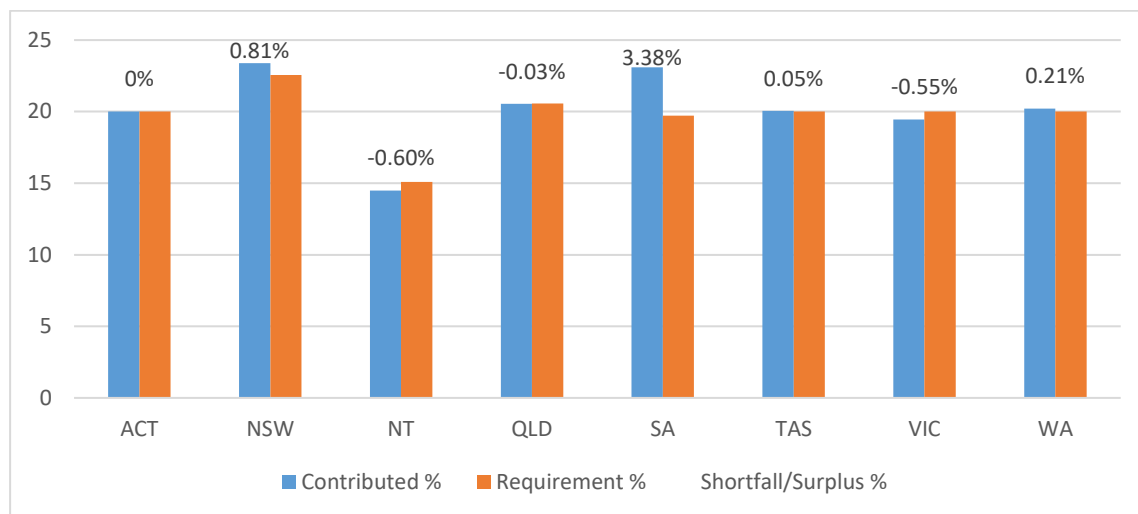
Finding 4

The Board found that, for the government sector, 6 out of 8 states and territories were compliant with their minimum funding requirements for the 2023 funding year under section 22A of the *Australian Education Act 2013*.

Non-government sector

Figure 3 displays the contributions for the non-government sector by all jurisdictions.

Figure 3: Jurisdictions' SRS contributions for the non-government sector



The Board considers that all states and territories met or exceeded their agreed funding contribution amounts for non-government schools in the 2023 funding year. As Figure 3 refers, the Board notes the Northern Territory, Queensland and Victoria reported immaterial shortfalls.

Finding 5

The Board found that, for the non-government sector, all states and territories were compliant with their minimum funding requirements for the 2023 funding year under section 22A of the *Australian Education Act 2013*.

4.3 Immaterial shortfalls

Immateriality clause

At the time of their reporting, six out of eight states and territories fell within the 0.6 per cent immateriality clause, met or exceeded their agreed funding contribution amounts for government schools in the 2021 funding year. A table of jurisdictions' required and reported funding is at Appendix E.

Under the bilateral agreements, 7 of the 8 jurisdictions agreed to an immaterial shortfall clause, which is calculated as 0.6% of the total SRS. As the Australian Capital Territory does not have an immaterial shortfall clause in its bilateral agreement, it is considered non-compliant if its reported contribution falls short by any amount (see section 4.1 and Appendix E for details).

The bilateral agreements outline the immaterial shortfall accounts for the timing constraint of state budget processes being finalised in advance of the year, and the required contribution for the reporting year being finalised at the end of the year following the annual School Census.

The Board notes that 4 of the 7 eligible jurisdictions recorded immaterial shortfalls as allowed under their bilateral agreements. South Australia had an immaterial shortfall for its contribution to the

government sector and the Northern Territory, Queensland, and Victoria recorded immaterial shortfalls for their non-government sector contributions for the 2023 funding year (Figure 2 and Figure 3).

Government sector

South Australia

South Australia recorded an immaterial shortfall of 0.36%, which is below the threshold for the immateriality clause in its bilateral agreement. On this basis, the Board found South Australia compliant in its government funding obligations.

Non-government sector

Northern Territory

The Northern Territory recorded an immaterial shortfall of 0.60%, which is the maximum threshold for the immateriality clause in its bilateral agreement. On this basis, the Board found the Northern Territory compliant in its non-government funding obligations.

Queensland

Queensland recorded an immaterial shortfall of 0.03%, which is below the threshold for the immateriality clause in its bilateral agreement. On this basis, the Board found Queensland compliant in its non-government funding obligations.

Victoria

Victoria recorded an immaterial shortfall of 0.55%, which is below the threshold for the immateriality clause in its bilateral agreement. On this basis, the Board found Victoria compliant in its non-government funding obligations.

4.4 Non-compliance with funding obligations

In line with each jurisdiction's bilateral agreement, a state or territory is considered non-compliant if its funding shortfall exceeds the immaterial threshold (0.6%) of the total SRS funding. In such cases, the department's template offers jurisdictions opportunities to explain their mitigating circumstances.

Contributing or mitigating factors

The review's terms of reference and the department's *Guidance to Reporting* outline that the Board may take into account mitigating factors that have contributed to non-compliance:

- fluctuations from year- to- year in funding which could be assessed through, for example, the application of a three-year rolling average if funding has fallen below the required amount
- unintended and unforeseeable budget pressures in the state budget process
- financial accounting impacts (e.g. actuarial assessments and timing of expenditures due to reporting dates)
- fluctuations in enrolment numbers or student characteristics that exceed what could have been reasonably anticipated
- significant differences in funding provided to schools compared to actual school allocation or school expenditure, that is outside the control of state governments
- mitigation or rectification processes proposed by the state or territory

- other unforeseeable circumstances (e.g. natural disasters)⁷

Northern Territory

The Northern Territory was non-compliant with its funding contributions for the government sector for the 2023 funding year, as its SRS reported funding contribution of 57.36% was 1.64% lower than the required minimum contribution of 59% (Table 3 and Figure 2). Considering the 0.6% immateriality threshold, the shortfall for the government sector was 1.04%.

The Northern Territory cited an underspend of \$15.43 million on staffing costs due to acute teacher shortages. A similar mitigating circumstance was provided for their shortfalls for the 2021 and 2022 funding years.

Representatives from the Northern Territory met with members of the Board on 10 February 2025 and provided a presentation on the jurisdiction's non-compliance which noted:

- the unique context in which the jurisdiction delivers education including: servicing 1% of the student population over 17% of Australia's land mass, a disproportionate number of disadvantaged students and 44% of students identifying as Aboriginal
- the geographical and demographical challenges facing the jurisdiction in terms of providing education services particularly to remote and very remote locations where 40% of their students undertake their schooling
- the impact of national teacher shortages and the impact of commentary on teacher safety and security in remote areas. The teacher shortage led to the underspend. This has been a consistent issue for the last four years in terms of being non-compliant with their spending requirements
- the use of the expenditure methodology, rather than the allocation methodology which equated, in a measurement sense, to the non-compliance
- moving forward the Better and Fairer Schools Agreement provides additional funding and they are focused on attraction and recruitment of staff, retention and improved workforce initiatives to improve the learning and teaching experience.

Table 4 shows the Northern Territory has not been compliant with its funding contributions for the government sector since 2020.

⁷ p.2, National School Resourcing Board, Terms of Reference - Annual review of state and territory compliance with section 22A of the *Australian Education Act, 2013*.

Table 4: History of the Northern Territory's funding compliance for government and non-government sectors

Sector	Funding Year ⁸					
	2018	2019	2020	2021	2022	2023
Government	C	C	NC	NC	NC	NC
Non-Government	C	C	IS	C	IS	IS
C = compliant IS = within immaterial shortfall NC = non-compliant						

The Board observes a recurring pattern of non-compliance for the Northern Territory's contributions to the government sector.

During discussions with the Board, representatives from the Northern Territory outlined:

- the shortfall in spending for 2023 was carried forward at the individual school level in 2024
- from 2025 onwards unspent monies will be carried forward and spent on schools but will not be passed directly to the individual schools
- the Territory has been exploring the roles that teaching support and allied health professionals can play into the future as they explore different workforce models to deliver better student outcomes. For example, 80 new support staff being provided to schools in Alice Springs which have improved educational outcomes and attendance.

Finding 6

The Board found that the Northern Territory was non-compliant with its minimum contribution requirements for the government sector for the 2023 funding year, as the reported share was lower than the required share under its bilateral agreement (by 1.64%).

While the Board acknowledges the challenging context in which the Northern Territory operates, it is the Board's expectation that the Northern Territory can evidence progress on the impact of its mitigating strategies in its next annual report to the Australian Government to address issues of repeated non-compliance.

⁸ National School Resourcing Board, 2018-22, *Annual review of state and territory compliance with section 22A of the Australian Education Act 2013*, Viewed 13 February 2025 at <https://www.education.gov.au/national-school-resourcing-board/annual-review-state-and-territory-funding-contributions>

Finding 7

The Board recognises an ongoing trend of non-compliance over the past 4 years. While the Northern Territory has put in place mitigating measures, further attention and action are required to ensure the jurisdiction can demonstrate measurable progress towards consistently meeting its funding obligations. This may include reconsideration of the reporting methodology to be applied.

Victoria

Based on the information provided in the annual report, Victoria was non-compliant with its funding contributions for the government sector (Table 3 and Figure 2).

The state's reported funding contribution (68.76%) is lower than the required share reported in its bilateral agreement (70.43%). After allowing for the immaterial shortfall, Victoria's contributions were 1.07% lower than the minimum requirement.

The funding shortfall has been attributed to mitigating factors experienced by the state due to fluctuations in student characteristics that exceed what was anticipated and differences between what was allocated and timing differences in the state budget process.

Changes during 2022-23

Victoria notes that it allocated funding for the 2023 school year in the 2022-23 State Budget in May 2022. At the end of 2022, the SRS target increased due to increases in the SRS indexation rate from 3% to 4.3% by \$125.9 million.

At the end of 2022, Victoria advised it was able to increase expenditure in the education sector to meet the new target for minimum contributions which shifted funding from \$8.959 billion to \$9.085 billion.

At the end of 2023, the SRS target increased significantly due to higher-than expected data on students with disability enrolments and shifted the funding to \$9.23 billion. Victoria advised that it did not have the ability to allocate or spend additional funding prior to the end of the reporting period.

The Board met with Victorian government representatives to discuss Victoria's funding obligations under s 22A of the Act, as well as the mitigating factors.

The Board notes the mitigating factors provided by Victoria related to conditions created by significant differences in fluctuations in student characteristics that exceeded what was anticipated and differences between what was allocated and expended by the government schools in conjunction with timing differences in the state budget process. These are consistent with those circumstances outlined in the terms of reference for the review.

Under the terms of reference, the Board can consider fluctuations from year-to-year in funding as part of a jurisdiction's mitigating circumstances. The Board further notes that Victoria was compliant with the s 22A requirements in the previous years (2021 and 2022). Victoria has a 3-year average difference of -0.48% immaterial shortfall, within the allowed 0.6% immaterial threshold.

Table 5 shows Victoria's funding contributions for the government sector for the past 6 years (2018 to 2023 funding years).

Table 5: History of Victoria's funding compliance for government and non-government sectors

Sector	Funding year ⁹					
	2018	2019	2020	2021	2022	2023
Government	C	NC	C	C	IS	NC
Non-government	IS	IS	IS	C	C	IS
C = compliant IS = within immaterial shortfall NC = non-compliant						

The Board found that Victoria met the funding requirements for the government sector for most of the reported years, i.e. the 2018, 2020-22 funding years. In addition, the Board understands Victoria has been proactive in managing its school funding requirements and has demonstrated its commitment in implementing changes in their internal budget processes to meet its future funding obligations.

Based on the above reasons, the Board considers that Victoria's mitigating factors appear reasonable.

Finding 8

The Board found that Victoria was non-compliant with minimum contribution requirements for the government sector for the 2023 funding year, as the reported share was lower than the required share under its bilateral agreement (by 1.67%). The Board found that Victoria's mitigating factors were reasonable.

⁹ National School Resourcing Board, 2018-22, *Annual review of state and territory compliance with section 22A of the Australian Education Act 2013*, Viewed 13 February 2025 at <https://www.education.gov.au/national-school-resourcing-board/annual-review-state-and-territory-funding-contributions>

Appendix A – Terms of reference¹⁰

The *Australian Education Act 2013* (the Act) sets out conditions of financial assistance for state and territories (states) to receive Commonwealth financial assistance for government and non-government schools in that state or territory. This includes default requirements for minimum state funding contributions for the government and non-government sectors under section 22A of the Act.

Section 22A of the Act provides that a payment of financial assistance under the Act to a state is subject to the total amount of funding provided by the state for a year for:

- government schools located in the state equalling or exceeding the state contribution amount for government schools in the state for the year.
- nongovernment schools located in the state equalling or exceeding the state contribution amount for nongovernment schools in the state for the year.

Bilateral school education reform agreements (bilateral agreements) have been agreed as part of the new national schooling reform arrangements. Bilateral agreements take account of states' individual circumstances, and each bilateral agreement outlines the state's commitments to the implementation of reforms. The agreements include agreed minimum state funding contributions, as well as the agreed approach to measuring these contributions and treatment for immaterial shortfall, for the government and non-government sectors where arrangements vary from the default calculations set out in section 22A of the Act.

The total amount of funding provided by the state for a year will be calculated in accordance with the methodology set out in a state's bilateral agreement.

The National School Resourcing Board (the Board) has been established under section 128 of the Act. Subsection 128(7) requires an annual independent review of compliance by states with section 22A of the Act.

Consistent with the Act, the annual review will assess total funding for the government and non-government at the sector level, not school level. States will continue to have the discretion to allocate funding to schools according to their own funding distribution models.

Scope

The Board will consider and provide its assessment relating to compliance by a state subject to the terms of its bilateral agreement, including:

1. Whether the reported state funding for the given year equals or exceeds the minimum funding contribution requirements under section 22A of the Act for both government and non-government sectors
2. Contributing or mitigating circumstances
3. Suggestions for adjustments to current reporting processes that impact the ability of states to comply with the requirements under section 22A of the Act.

¹⁰ The enduring Terms of Reference were issued by the then Minister for Education, the Hon Dan Tehan MP, in 2019, to initiate the Board's annual s 22A reviews. The first review covered the 2018 funding year.

Contributing or mitigating circumstances

The Board is to take into account mitigating factors that have contributed to non-compliance. This may include, but is not be limited to, the following:

- fluctuations from year-to-year in funding which could be assessed through, for example, the application of a three year rolling average if funding has fallen below the required amount. This may include consideration of funding in the previous or subsequent year, to the assessment year, where funding provided or budgeted for schools is above minimum requirements. The additional funding provided in the previous years could be considered a mitigating/contributing circumstance for the shortfall experienced in the assessment year. Evidence of future Budgets could also assist the Board in assessing compliance.
- unintended and unforeseeable budget pressures in the state budget process
- other unforeseeable circumstances (e.g. such as natural disasters)
- fluctuations in enrolment numbers or student characteristics that exceed what could have been reasonably anticipated
- significant differences in funding provided to schools compared to actual school allocation or school expenditure, that is outside the control of state governments
- financial accounting impacts (e.g. actuarial assessment and timing of expenditure due to reporting dates)
- mitigation or rectification processes proposed by the state or territory
- other relevant circumstances, supported by data and information from the relevant jurisdiction.

The Board should also have regard to the timing of state budget processes and recognise jurisdictions may set budget appropriations for schools in advance of the state funding contribution amount being finalised based on actual data for the year.

The Board may make a finding of compliant or non-compliant taking into account immaterial shortfalls and mitigating factors.

The Board does not have a role in providing recommendations on potential compliance action by the Minister. Under Section 110 of the Act, the Minister has discretion to determine compliance and any sanction action.

Consistent with the terms of reference, the Board will produce a final report containing assessments of overall compliance for each state.

Information to support the reviews

The bilateral agreements require states to provide the Australian Government Department of Education with annual reports demonstrating their compliance with section 22A of the Act for a year for the government and non-government sector by 30 November of the following year (unless otherwise set out in the bilateral agreement).

States may also provide any additional information they wish to have considered in the assessment of compliance.

This information will be provided to the Board along with any additional information on context and mitigating factors that the Board requests to support its deliberations.

States will not usually be required to report separately to the Board. If the Board seeks additional information from states, a formal request will be made by the Australian Government Department of Education, consistent with the arrangements outlined in section 65 (1)(aa) of the Australian Education Regulations 2023.

Consultation

The Board will consult with states and territories in undertaking its review, including consultation with the Education Council, and may also consult with other parties as required.

The Board will provide relevant sections of the draft review report to each state and territory, who will have the opportunity to provide further information for the Board's consideration. States and territories may request that their response, if any, is included as an annexure to the final report.

Timing

The Board is expected to provide its final report to the Australian Government Minister for Education by April, 2 years following the reported year.

The Minister will invite the Chair of the Board to present the report to the Education Council.

Appendix B – Review process

On 4 October 2019, the then Australian Government Minister for Education, the Hon Dan Tehan MP, commissioned the Board to undertake annual independent reviews of state and territory compliance with s 22A of the *Australian Education Act 2013*. The Board has an enduring terms of reference that reflect its legislated responsibility to conduct this annual review process.

To complete its assessment, the Board reviewed each state and territory's annual report and any additional information provided to the Board, as well as considered expert financial audit advice. The Board also offered states and territories the opportunity to provide feedback on the draft report, particularly in relation to their funding contributions and reporting processes. Representatives from the Northern Territory, Tasmania and Victoria met with the Board.

In line with the terms of reference, the Board also provided the draft report to jurisdictions and welcomed any further information. Both the Northern Territory and Victoria took the opportunity to provide responses to be included in Appendix C.

National School Resourcing Board members

Professor Bronwyn Fredericks (Deputy Chair)
Professor Janet Clinton
Ms Valerie Gould

Professor John Firth
Professor Lee Anne Perry AM
Professor Andrew Whitehouse

Expert financial audit advisor

The Board acknowledges and thanks BellchambersBarrett for their advice and assistance with the conduct of this review.

Review Secretariat

A secretariat from the Australian Government Department of Education supported the Board in the conduct of its business and the review process.

Ms Helen Stitt, Assistant Secretary
Ms Jessica Overdijk, acting Director
Ms Jeanie Mackinder, Assistant Director
Ms Sophie Jacobsen, Assistant Director

Ms Emma Freeman, Acting Assistant Secretary
Ms June Fan, Assistant Director
Ms Anne Perusco, Assistant Director
Mr Tom Zeitlhofer, Policy Officer

Appendix C – State and territory responses

Northern Territory

Response from the Minister for Education, Hon Jo Hersey MLA

- For the 2023 funding year, the Northern Territory (NT) met its Bilateral Agreement required share of the Schooling Resource Standard (SRS) for the non-government schooling sector.
- For the 2023 funding year, the Northern Territory reported a funding contribution lower than the required share of the SRS (59%) under its bilateral agreement (by 1.64%) [for the government schooling sector].
- The NT reports its SRS contribution on the expenditure methodology which is impacted by a range of external factors outside the control of the jurisdiction. The NT notes that other jurisdictions report on the allocation methodology.
- When taking into account the schools and support services employee underspends against the NTs approved 'in scope' budget, a factor largely outside the control of the Territory, and with the inclusion of the immaterial allowance, the NT would have been compliant with the required SRS contribution.



The Hon. Ben Carroll MP

Deputy Premier
Minister for Education
Minister for WorkSafe and the TAC

1 Treasury Place
East Melbourne Victoria 3002
Telephone +61 3 7022 5600

COR25161030

Professor Bronwyn Fredericks
Deputy Chair
National School Resourcing Board
Education-NSRBSecretariat@education.gov.au

Dear Professor Fredericks

Thank you for your correspondence regarding the National School Resourcing Board's (the Board) draft annual review of state and territory compliance with section 22A of the *Australian Education Act 2013* – 2023 funding year (the report).

The Victorian Government has demonstrated long-standing and significant levels of investment in school and early childhood education. The Report on Government Services shows that between 2014-15 and 2022-23, the Victorian Government increased total government school recurrent expenditure by 53% – more than any other state or territory.

I note that Victoria's funding contribution for the government sector was lower than its required share of the Schooling Resource Standard (SRS) by 1.67%.

As noted in your report, there were mitigating circumstances contributing to this outcome which the Board agreed were reasonable. These mitigating circumstances related to a significant increase in the SRS indexation rate from 3% to 4.3% since the Victorian Government budgeted for the 2023 school year, and changes in student characteristics beyond what was anticipated, which significantly increased the SRS target in late 2023. The late timing of these changes did not allow the State to allocate additional funding before the end of the reporting period.

The Victorian Government's historic level of recurrent funding in our schools is in addition to significant long-term investment in school infrastructure, including \$16.9 billion over the past 10 years.

I note the finding of Victoria's compliance with the non-government sector school funding obligations for the 2023 school year.

I wish to acknowledge the signing of the Better and Fairer Schools Agreement Head Agreement by Victoria and the Commonwealth Government earlier this year, a historic agreement that will deliver a pathway to 100% of the SRS for government schools. Victoria is committed to meeting our funding targets under the Better and Fairer Schools Agreement and the measures put in place to ensure future compliance.

Your details will be dealt with in accordance with the *Public Records Act 1973* and the *Privacy and Data Protection Act 2014*. Should you have any queries or wish to gain access to your personal information held by this department please contact our Privacy Officer at the above address.



Thank you for the opportunity to review and respond to the draft report and I request that this letter be published as part of the Board's final report.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Ben Carroll'.

The Hon. Ben Carroll MP
Deputy Premier
Minister for Education
Minister for WorkSafe and the TAC

15 /05/2025

Appendix D – Guidance to reporting state and territory funding contribution requirements



Under subsection 22A(1) of the *Australian Education Act 2013* (the Act), states and territories can count funding provided for schools towards their required state-territory shares.

Required shares for each state or territory are currently set out in individual bilateral agreements with the Commonwealth. Bilateral agreements also include the agreed measurement of contributions and requirements for annual reporting to the Commonwealth. Due to differences between individual bilateral agreements, and state or territory specific circumstances, not all elements of this guidance will be applicable for each state and territory.

Under the bilateral agreements, states and territories are due to report to the Commonwealth by 30 November¹ each year on funding requirements for the previous year.

The reporting guidance has been reviewed and updated following assessment of the 2019, 2020 and 2021 reporting years to reflect recommendations made by the National School Resourcing Board as well as minor administrative updates.

The base methodology for measuring state and territory contributions uses the adjusted Net Recurrent Income Per Student (NRIPS) component of the Australian Curriculum, Assessment and Reporting Authority (ACARA) financial data reporting methodology. References to NRIPS in this document refer only to the state and territory funding component. Under the bilateral agreements, certain other expenditure types (additional expenditure) can be included as part of a state or territory's funding contribution in addition to NRIPS.

Base methodology for measuring recurrent expenditure (ACARA financial methodology)

The base methodology for measuring state and territory funding contributions is the state and territory government component of NRIPS for school years Year 1 minus 1 to Year 12 as calculated under the ACARA financial data reporting methodology.

To ensure consistency with the SRS, funding for Year 1 minus 2 and for full-fee paying overseas students is separately identified and removed for the purposes of measuring state and territory funding contributions where it is otherwise included in the data reported to ACARA.

Adjustment to NRIPS for Year 1 minus 2 (if required to jurisdictions that do not currently exclude this in *MySchool* reporting)

The ACARA financial methodology excludes costs relating to Year 1 minus 2 except where specifically identified. For the purpose of measuring the NRIPS component of state and territory funding contributions in the circumstance where Year 1 minus 2 costs are included in the state or territory's ACARA reporting:

¹ As agreed by state and territory Education Ministers.

- Recurrent/variable costs for delivering Year 1 minus 2 should be removed. This should be calculated based on the incremental cost of an additional Year 1 minus 2 enrolment place. Such costs would include teacher salaries, premises costs and consumable costs.
- Overhead costs which are sunk costs (e.g. on-site delivery as part of a school) should be counted.
- Overhead costs which are not sunk costs (e.g. off-site delivery separate from school) should be removed.
- Any Year 1 minus 2 costs should be the net of any other funding received for these services (e.g. the National Partnership on Universal Access to Early Childhood Education and Care funding).

Year 1 minus 2 costs will need to be identified and removed on an ongoing basis from the NRIPS amount from the ACARA methodology used in states and territories' annual report, using certified data of actual or allocated expenditure and a methodology consistent with the guidance above. The annual report should set out the methodology used by the state or territory to exclude these students and include the certified data.

Where it is not possible to separate Year 1 minus 2 cost, the Australian Government will work with the state or territory to resolve the issue. This may occur where there is a material, unexplained difference between the total full-time equivalent enrolments (FTE) in the annual and the total FTE enrolments reported annually for the purpose of Australian Government funding due to the inclusion of funding for these students.

The methodology used may be to discount funding for Year 1 minus 2 through a notional apportionment of funding based on student numbers reported for Australian Government funding.

Should Year 1 minus 3 costs also be included in the ACARA financial methodology, these should also be excluded on the same basis.

Adjustment to NRIPS for full-fee paying overseas students (if required, applies to jurisdictions that do not currently exclude this in *MySchool* reporting)

The ACARA financial methodology may include costs relating to full-fee paying overseas students; however, these students are not funded under the SRS. To ensure funding reported by states and territories relates to the same cohort of students captured in the SRS, funding for full-fee paying overseas students must be separately identified and removed for the purpose of measuring the NRIPS component of state and territory funding contributions.

Full-fee paying overseas students costs will need to be identified and removed on an ongoing basis from the NRIPS amount from the ACARA methodology used in states and territories' annual report, using certified data of actual or allocated expenditure and a methodology determined by the state or territory government. The annual report should set out the methodology used by the state or territory to exclude these students and include the certified data.

Where a state or territory is unable to provide certified data identifying actual or allocated funding for full-fee paying overseas students, the Australian Government will work with the state or territory to resolve the issue. This may occur if there is a material, unexplained difference between the total

FTE in the annual and the total FTE enrolments reported annually for the purpose of Australian Government funding due to the inclusion of funding for these students.

The methodology used may be to discount funding for full-fee paying overseas students through a notional apportionment of funding based on student numbers reported for Australian Government funding.

Allocated funding or actual expenditure

For government schools, the ACARA financial methodology is based on actual expenditure reported by schools. However, for the purposes of contribution requirements under section 22A of the Act, states and territories may report the funding provided by the state or territory government to schools (i.e., allocated funding) as well as funding spent by schools (i.e., actual school expenditure), so long as the funding types reported are consistent with NRIPS and the agreed methodology.

This means funding allocated to schools for a year, but expended by the school in a later year, can be counted towards the state or territory funding contribution for the year it is provided. This also means that centralised costs incurred by the state or territory government for a year can be counted towards the state or territory funding contribution for a year. However, expenditure allocated by the state or territory government to schools and counted as a contribution for one year cannot be counted in a subsequent year when spent by the school.

States and territories can adjust the NRIPS amount from the ACARA methodology to include funding permitted in base methodology but not included in NRIPS (i.e., this could include centralised expenditure allocated to schools for some states and territories). The methodology for adjustments to the NRIPS amount, along with certified data, must be set out in the annual report if it is different to the ACARA methodology. Note, where a state or territory's bilateral agreement specifies that additional expenditure types in addition to NRIPS (the base methodology), the amounts for each specified expenditure type must be individually identified in the annual report.

Under the ACARA financial reporting arrangements, non-government school expenditure is reported by these schools to the Australian Government through the annual Financial Questionnaire and supplied to ACARA by the Australian Government. For the purpose of the annual reporting arrangements for state and territory funding contributions, states and territories will report to the Commonwealth the funding types consistent with the NRIPS methodology allocated by the state or territory to non-government schools.

States and territories can also include budgeted funding in their annual report to the National School Resourcing Board as contextual information, but each state or territory will be assessed against allocated funding or actual expenditure. To ensure consistency and transparency, the methodology should be consistently applied each year (i.e., states and territories should not vary between reporting allocated funding or actual expenditure).

Attribution of expenditure

Expenditure can only count towards a state or territory's funding contribution for the sector for which the funding was incurred. Expenditure should not be double counted for multiple inter-governmental agreements.

Expenditure counted as part of state and territory funding contributions must also be reported as net of Australian Government funding.

AASB 16 (Leases)

AASB 16 was a new lease accounting standard published by the Australian Accounting Standards Board (AASB) which came into effect from 1 July 2019. The principal change resulted in removing the distinction between an operating lease and a finance lease, treating all leasing transactions consistently.

For the purposes of school funding, principal payments for operating leases were previously considered under the accounting standard to be a recurrent expense. From the 2019 financial year these expenses are now considered a capital expense.

As recommended by the National School Resourcing Board in its report on 2019 funding compliance, the impact of the changed accounting standard may be included towards a state's funding contribution requirement. For this to occur, the impact of the change on a state's recurrent expenditure may be itemised in table 1.4 of the reporting template and included in the total state and territory contribution in table 1.3.

Additional expenditure

Where stipulated in the bilateral agreements, additional expenditure in discrete circumstances can be included as part of a state or territory's funding contribution in addition to NRIPS.

Where additional expenditure types are to be included as part of a state or territory's funding contribution, this expenditure must be reflected in the starting state-territory shares. This excludes new or time-limited reform costs.

Reform costs that can be counted

Consistent with section 22A of the Act, any reform costs counted as part of a state or territory's funding contribution must be funding provided for the benefit of school education. Further, any reform costs should:

- Be new, time-limited expenditure (noting existing expenditure should have been included in starting shares); and
- Not double count other funding already counted towards a state or territory's funding requirements (i.e., NRIPS, regulatory costs or other expenditure included in the four per cent cap).

Regulatory costs that can be counted

If education regulatory costs have been agreed in a state or territory's bilateral agreement, these will need to be separately identified and attributed to each sector where possible. In some states and territories, the education regulatory costs for the non-government sector are immaterial so the total cost can be attributed to the government sector.

Other expenditure that can be counted up to four per cent of the SRS for the government sector

Other expenditure types specified in a state or territory's bilateral agreement up to a cap of four per cent of the SRS can be included for the government sector only. These can only be counted if specifically identified in a state or territory's bilateral agreement.

The agreed expenditure types that may be included in a bilateral agreement are capital depreciation, direct student transport costs, Year 1 minus 2 costs and early childhood costs. Where included in the bilateral agreement, each expenditure type will need to be separately accounted for when reporting on compliance.

Direct student transport costs include dedicated school buses but exclude general concessional student fares for public transport. Transport for students with disability may also be included as direct school transport cost. However, where transport for students with disability is counted as a contribution to the National Disability Insurance Scheme (NDIS), this expenditure cannot also be counted towards a state or territory's school funding requirements.

Costs for Year 1 minus 2 costs and early childhood learning are included where they are incurred in a school setting or are shown to have a direct impact on school outcomes in line with the Act's requirement for funding contributions to be provided for schools.

Certification requirements

For each expenditure amount included in bilateral agreements, the state or territory should include evidence that the amount has been certified and is consistent with the agreed methodology as set out in the bilateral agreement through a reasonable assurance engagement in line with the Australian Auditing and Assurance Standards by either:

- the Auditor-General of the state or territory;
- an independent qualified accountant;
- an independent qualified accounting organisation engaged by ACARA for NRIPS; or
- the Director-General or equivalent of the education portfolio for the state or territory, but only up to 0.1 per cent of the SRS for all reported funding.

In addition, it is requested that, to the extent possible, any mitigating factors be quantified. Subject to being able to quantify the factors, these may then be certified through the reasonable assurance engagement.

Reporting pro forma

This pro forma supports annual reporting requirements set out in bilateral agreements between governments relating to state and territory minimum annual contribution amounts for schooling.

The pro forma can be edited or adapted as required by states and territories (e.g. further years could be added to tables, or additional columns may be added to justify adjustments).

If a state or territory considers that this pro forma does not cover the relevant issues that need to be highlighted, the state or territory may add additional information to this pro forma; or use another format (e.g. spreadsheets or published information from its government). This information should meet the same evidence requirements as outlined in the template.

The report and any additional information should be sent to:

Section22AReporting@education.gov.au

[Insert State or Territory]

Part 1 – Summary of reported state or territory funding contributions

1.1 Contact details

Primary executive contact	Alternative contact (optional)
Name:	Name:
Position:	Position:
Email:	Email:
Phone:	Phone:

1.2 State or territory funding contribution requirements

The required funding contributions are expressed as a percentage of the Schooling Resource Standard (SRS) are calculated under the *Australian Education Act 2013* (the Act).

Required minimum funding contribution requirements

[insert year]		
Government	Required contribution (% SRS) ^{A*}	
	Enrolments (FTE) ^A	
	Total SRS (\$)	
	Required contribution of SRS (\$) ^{A*}	
Non-government	Required contribution (% SRS) ^{A*}	
	Enrolments (FTE) ^A	
	Total SRS (\$)	
	Required contribution of SRS (\$) ^{A*}	

* As listed in the bilateral agreement

^A Must be sourced from the Funding Estimation Tool (FET) provided by the Department of Education in the January following the funding year (e.g., for the 2022 year, it is the Supplementary 2022 Q4 FET which is provided in January 2023). Note the required contribution will reflect any agreed adjustments as per Clause 61 of the National School Reform Agreement.

^{A*} The required contribution of the SRS (\$) reflects any pro-rata adjustments, as sourced from the FET, for schools that closed or opened part way through the school year.

1.3 Total reported state or territory funding contributions for each sector

Total state or territory contribution

[insert year]		
Government	Total contribution (\$)	
	Enrolments (FTE)	
	% of SRS	
Non-government	Total contribution (\$)	
	Enrolments (FTE)	
	% of SRS	

1.4 Reported state or territory funding contributions by expenditure type

Reported state and territory contribution by funding type (\$)

		Data source (\$)	Adjustment (if required)*	
			Description	Revised (\$)
Government	Net Recurrent Income for Government Schools (NRIPS) as per ACARA Methodology ^{1,2}	[e.g. \$X as reported to ACARA]	[e.g. Removed \$Y as full-fee paying overseas students by X methodology]	\$X-\$Y
	Capital depreciation ³			
	Direct school transport ^{3,4}	[e.g. Budget paper X - \$X for school transport 2018]	[e.g. Removed underspend (\$Y)]	\$X-\$Y
	Regulatory costs ³			
	Early learning ^{1,3}			
	Reform costs (excluding capital funding) ⁵			
	Other costs as agreed in bilateral agreement		[e.g. Adjustment for funding allocated/ budgeted]	
	Impact of AASB 16 (leases) ⁶			
TOTAL Government				
Non-government	Net Recurrent Income for non-Government Schools (NRIPS) as per ACARA Methodology ^{1,2}			
	Other costs as agreed in bilateral agreement			
	Impact of AASB 16 (leases) ⁶			
TOTAL Non-Government				

[1] Year 1 minus 2 costs will need to be identified and removed on an ongoing basis from the NRIPS amount (if not already excluded), using data of actual or allocated expenditure. Overhead costs which are sunk costs (e.g., on-site delivery as part of a school) should be counted, but not sunk costs (e.g. off-site delivery should be removed). Any costs of Year 1 minus 2 that are counted should be net of any other funding received for these services (e.g., National Partnership on Universal Access to Early Childhood Education and Care).

The ACARA NRIPS financial methodology is based on actual expenditure reported by schools. For the purposes of contribution requirements, states and territories may report the funding provided by the state or territory government (i.e., allocated funding) as long as the funding types are consistent with NRIPS.

[2] Full-fee paying overseas students costs will need to be identified and removed on an ongoing basis from the NRIPS amount (if not already excluded), using data of actual or allocated expenditure and a methodology consistent with the guidance.

Attachment A

[3] Other expenditure that can be counted as part of the SRS as agreed in bilateral agreements. Only WA and NT can include early childhood costs consistent with their bilateral agreements. Only Vic, Qld, SA, WA, Tas and NT can include direct school transport costs consistent with their bilateral agreements.

[4] Direct student transport costs include dedicated school buses but exclude general concessional student fares for public transport. Transport for students with disability may also be included as a direct school transport cost. However, where transport for students with disability is counted as a contribution to the National Disability Insurance Scheme (NDIS), this expenditure cannot also be counted towards a state or territory's school funding requirements.

[5] Reform costs should be new, time-limited expenditure and should not double count any other funding requirements (e.g., NRIPS, regulatory costs or other expenditure included in the four per cent cap). May not be applicable if reform costs are included as part of NRIPS. In this instance, reform costs do not need to be separately identified.

* Budgeted expenditure cannot be included in this table without also providing certification in this report that the amount also reflects the actual funding allocated to schools. If Budgeted expenditure does not reflect actual funding allocated, it may still be included in this report but must be provided in addition to this table.

* If using an existing, independently certified dataset then additional adjustments to be consistent with the bilateral agreement should be outlined in this table (e.g., NRIPS as reported to ACARA would be shown in the first column and the adjustment columns would be used to show the removal of Full-fee paying overseas students).

[6] Under AASB 16, cash funding sources used for principal payments of leases are considered as cash capital appropriations. Previously, these were considered as cash recurrent appropriations. The cash capital appropriation for repayments of leases under AASB 16 may be itemised in this table and included as part of the total contribution in table 1.3.

Close

Part 2 – Certification of funding contribution requirements

2.1 Certification of funding types

Description of each expenditure type listed in 1.4 ^a	Sector(s) impacted	Data source	Level of assurance [*]
[e.g. NRIPS]	[e.g. Government Non-government]	[e.g. Reported ACARA]	[e.g. signed off by PwC]
[Adjustment to NRIPS for Full-fee paying overseas students (FFPOS), only if required]	[e.g. Government Non-government]	[e.g. Departmental modelling]	[e.g. Independent auditor or Secretary if less than 0.1% SRS]
[Mitigating factor]	[e.g. Government Non-government]	[e.g. Annual Financial Statement]	[e.g. signed off by PwC]

^a Any adjustments will need to be separately listed in this table.

^{*} Notes on assurance requirements

For each expenditure amount included in the bilateral agreements and for any reported mitigating factor (to the extent possible), the state or territory should include evidence that the amount has been certified and is consistent with the agreed methodology through a reasonable assurance engagement in line with the Australian Auditing and Assurance Standards by one of the following:

- the Auditor-General of the state or territory;
- an independent qualified accounting organisation; or
- an independent qualified accounting organisation engaged by ACARA for NRIPS.

The Director-General or equivalent of the education portfolio for the state or territory, may certify only up to 0.1 per cent of the SRS for all reported funding.



Part 3 – Mitigation factors (if required)

This part may be used to describe any mitigating factors that may have contributed to a funding shortfall including an immaterial shortfall as set out in the bilateral agreements. This may include (but is not limited to):

- fluctuations from year-to-year in funding;
- unintended and unexpected budget pressures;
- fluctuations in enrolment numbers or student characteristics;
- significant differences in allocated funding compared to actual school expenditure;
- financial accounting impacts (e.g., new accounting standards such as AASB 16 (leases));
- unfinalised adjustments to required shares in bilateral agreements; and
- unforeseeable circumstances (e.g., natural disasters).

Any explanations of variations in contributions should be supported by relevant data and information (e.g. a three-year rolling average if funding is below the required amount, budget documents and reports from a recognised source). Additionally, jurisdictions may provide advice regarding where unspent allocated funding has been carried forward or re-directed when applicable.

Each mitigating factor should be quantified and, where possible, certified through the reasonable assurance engagement.



Part 4 – Secretary/Director-General approval

I certify, as at [DD Month YYYY] that, to the best of my knowledge and after making diligent inquiry, that the information provided in this proposal is true and accurate.

[Secretary/Director-General Name]

[Portfolio]

[Date]



Appendix E – Jurisdictions’ reporting¹¹

Australian Capital Territory

Funding	Government sector (\$M)	Government sector %	Non-government sector (\$M)	Non-government sector %
Total SRS	800.916		298.146	
Required contribution	640.733	80	59.629	20
Reported contribution	714.894	89.26	59.629	20
Allowed immaterial shortfall	N/a	N/a	N/a	N/a
Utilised immaterial shortfall	N/a	N/a	N/a	N/a
Material shortfall	N/a	N/a	N/a	N/a
Total Shortfall	N/a	N/a	N/a	N/a
Cap on inclusions	N/a	N/a	N/a	N/a
Regulatory costs	N/a	N/a	N/a	N/a

New South Wales

Funding	Government sector (\$M)	Government sector %	Non-government sector (\$M)	Non-government sector %
Total SRS	16,036.009		6,172.867	
Required contribution	11,581.205	72.22	1,393.216	22.57
Reported contribution	12,873.228	80.28	1,443.253	23.38
Allowed immaterial shortfall	-96.216	-0.6	-37.037	-0.6
Utilised immaterial shortfall	N/a	N/a	N/a	N/a
Material shortfall	N/a	N/a	N/a	N/a
Total Shortfall	N/a	N/a	N/a	N/a
Cap on inclusions	641.440 ¹²	4.0	N/a	N/a
Regulatory costs	N/a	N/a	N/a	N/a

¹¹ The following tables were created by the expert financial audit advisor as part of its assessment of each state and territory’s annual report

¹² New South Wales can include additional expenditure up to 4% of the total SRS for the government sector each year for capital depreciation and NSW Education Standards Authority. (Bilateral clause 25(a))

Northern Territory

Funding	Government sector (\$M)	Government sector %	Non-government sector (\$M)	Non-government sector %
Total SRS	999.023		263.561	
Required contribution	589.423	59	39.771	15.09
Reported contribution	573.082	57.36	38.197	14.49
Allowed immaterial shortfall	-5.994	-0.6	-1.581	-0.6
Utilised immaterial shortfall	-5.994	-0.6	-1.581	-0.6
Material shortfall	-10.347	-1.04	N/a	N/a
Total shortfall	-16.341	-1.64	N/a	N/a
Cap on inclusions	39.961 ¹³	4.0	N/a	N/a
Regulatory costs	N/a	N/a	N/a	N/a

Queensland

Funding	Government sector (\$M)	Government sector %	Non-government sector (\$M)	Non-government sector %
Total SRS	12,041.060		4,396.871	
Required contribution	8,339.638	69.26	904.876	20.58
Reported contribution	8,759.397	72.75	903.563	20.55
Allowed immaterial shortfall	-72.246	-0.6	-26.381	-0.6
Utilised immaterial shortfall	N/a	N/a	-1.313	-0.03
Material shortfall	N/a	N/a	N/a	N/a
Total Shortfall	N/a	N/a	N/a	N/a
Cap on inclusions	481.642 ¹⁴	4.0	N/a	N/a
Regulatory costs	86.231	N/a	N/a	N/a

¹³ The Northern Territory can include: additional expenditure up to 4% of the total SRS for the government sector each year for depreciation, direct school transport, and early childhood; plus reform costs. (Bilateral clause 49)

¹⁴ Queensland can include: additional expenditure up to 4% of the total SRS for the government sector each year for capital depreciation and direct school transport; plus all regulatory funding provided by the government for the purpose of Queensland Curriculum and Assessment Authority; and reform costs. (Bilateral clause 31)

South Australia

Funding	Government sector (\$M)	Government sector %	Non-government sector (\$M)	Non-government sector %
Total SRS	3,659.900		1,569.508	
Required contribution	2,744.925	75	309.507	19.72
Reported contribution	2,731.713	74.64	362.496	23.1
Allowed immaterial shortfall	-21.959	-0.6	N/a	N/a
Utilised immaterial shortfall	13.212	-0.36	N/a	N/a
Material shortfall	N/a	N/a	N/a	N/a
Total shortfall	13.212	-0.36	N/a	N/a
Cap on inclusions	146.396 ¹⁵	4.0	N/a	N/a
Regulatory costs	24.392	N/a	N/a	N/a

Tasmania

Funding	Government sector (\$M)	Government sector %	Non-government sector (\$M)	Non-government sector %
Total SRS	1,200.450		466.200	
Required contribution	889.293	74.08	93.240	20
Reported contribution	917.714	76.45	93.455	20.05
Allowed immaterial shortfall	-7.203	-0.6	-2.797	-0.6
Utilised immaterial shortfall	N/a	N/a	N/a	N/a
Material shortfall	N/a	N/a	N/a	N/a
Total Shortfall	N/a	N/a	N/a	N/a
Cap on inclusions*	48.018 ¹⁶	4.0	N/a	N/a
Regulatory costs	9.189	N/a	N/a	N/a

¹⁵ South Australia can include: additional expenditure up to 4% of the total SRS for the government sector each year for depreciation on assets and direct school transport; plus regulatory funding for SACE Board of South Australia and Education Standards Board and reform costs. (Bilateral clause 40)

¹⁶ Tasmania can include: additional expenditure up to 4% of the total SRS for the government sector each year for direct student transport costs and depreciation; plus regulatory funding for the Office of the Tasmanian Assessment, Standards and Certification and the Teachers Registration Board and reform costs. (Bilateral clause 40)

Victoria

Funding	Government sector (\$M)	Government sector %	Non-government sector (\$M)	Non-government sector %
Total SRS	13,105.111		5,261.798	
Required contribution	9,229.930	70.43	1,052.360	20
Reported contribution	9,011.285	68.76	1,023.183	19.45
Allowed immaterial shortfall	-78.631	-0.6	-31.571	-0.6
Utilised immaterial shortfall	-78.631	-0.6	-29.177	-0.55
Material shortfall	-140.014	-1.07	N/a	N/a
Total shortfall	-218.645	-1.67	-29.176,852	-0.55
Cap on inclusions	524.204 ¹⁷	4.0	N/a	N/a
Regulatory costs	103.990	N/a	N/a	N/a

Western Australia

Funding	Government sector (\$M)	Government sector %	Non-government sector (\$M)	Non-government sector %
Total SRS	5,932.734		2,065.551	
Required contribution	4,449.551	75	413.110	20
Reported contribution	4,673.774	78.78	417.499	20.21
Allowed immaterial shortfall	-35.596	-0.6	-12.393	-0.6
Utilised immaterial shortfall	N/a	N/a	N/a	N/a
Material shortfall	N/a	N/a	N/a	N/a
Total Shortfall	N/a	N/a	N/a	N/a
Cap on inclusions	237.309 ¹⁸	4.0	N/a	N/a
Regulatory costs	N/a	N/a	N/a	N/a

¹⁷ Victoria can include: additional expenditure up to 4% of the total SRS for the government sector each year for depreciation of capital assets and the School Bus Program for rural and regional Victoria; plus funding for curriculum and regulation activity including the Victorian Curriculum and Assessment Authority and Victorian Registration and Qualifications Authority, and reform costs. (Bilateral clause 32)

¹⁸ Western Australia can include: additional expenditure up to 4% of the total SRS for the government sector each year for capital depreciation, direct school transport and kindergarten; plus regulatory funding for the School Curriculum and Standards Authority and the (former) Department of Education Services' regulatory functions, and reform costs. (Bilateral clause 34)

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