

## Victorian government schools

### Jurisdiction-specific comments

- Funding from the Commonwealth government received by DET is allocated to all government schools via Student Resource Package based on student enrolments.
- The reported figures for Victorian government schools do not only reflect income direct to individual schools. The reporting includes a significant number of services delivered in kind such as primary welfare officers, student support services, school nurses, computer and internet services, IT infrastructure, COVID-19 related goods and services and a range of other programs and services that benefit students, either directly or indirectly. These items are classified as 'revenue' as they represent a benefit to schools.
- There may be some instances where Victorian government primary schools act as licensee to a pre-school. The revenue relating to the pre-school is identified and excluded based on the use of CASES21 accounts for early childhood and development.
- Some schools manage program funds on behalf of a school cluster or similar network. Where information was available and the amount was material in the system, the amount is reallocated across schools in the cluster or network.
- Victorian schools are not permitted to enter into contracts to borrow money so new school loans are \$0 (nil) for all Victorian Government schools.
- Annex schools are not separated from their hub school for the purposes of financial management. All funding relating to each hub/annex was pooled with connected schools and allocated to individual schools based on enrolments. Within each hub/annex group, the total income reported will differ but the per student price will be the same.
- For Victorian government schools, 'fees charges and parent contributions' includes revenue from fees, sale of class materials and parent payments for before and after school care programs, camps and activities as well as fees from international students.
- The amounts reported under recurrent income pertain to funding (or benefits) received in the current calendar year. They do not include any accumulated reserves, such as bank balances.
- In-school asset additions are reported under 'capital expenditure: other private sources' and is assumed to be funded from 'income: other private sources'. To avoid double counting, 'income: other private sources' is reduced by the amount reported for 'capital expenditure: other private sources'. Rather than showing deductions to income separately, Victoria nets these against income.