

2017 and 2018 AIS FQ Mapping Document

As part of our streamlined reporting arrangement with the Department of Education and Training for non-government schools that are registered charities, the ACNC uses the Financial Questionnaire (FQ) a school submitted to complete the Finance section of your 2017 and 2018 Annual Information Statement. The table below, maps individual FQ items that relate to each ACNC reporting category.

COMPREHENSIVE INCOME STATEMENT SUMMARY

Gross income

a: Revenue from government including grants	RI.070 & RI.070B – State government recurrent grants RI.080 – State government education allowances RI.090 & RI.090B – State government interest subsidy RI.100 - Commonwealth government general recurrent grants program RI.110 & RI.110B – Indigenous education grants RI.120 & RI.120B – All other Commonwealth government recurrent grants CI.010 & CI.10B – Commonwealth government capital grants CI.020 & CI.020B – State government capital grants RI.040 & RI.040B – ABSTUDY Allowances paid direct to the school
b: Donations and bequests	RI.065 & RI.065B – Donations CI.055 & CI.055B – Donations for Capital Purposes
c: Revenue from providing good or services	RI.010 & RI.010B – Fees & charges RI.030 & RI.030B – Other receipts from students RI.050 & RI.050B – Total income from overseas students CI.030 & CI.030B – Fee/levies associated for capital purposes CI.040 & CI.040B – Capital funds received from overseas students TA.010 & TA.010B – Trading activities income TA.030 & TA.030B – Income not already captured in FQ
d: Revenue from investments	RI.061 & RI.061B - Investment income

e: Other revenue	RI.020 & RI.020B – Income from trips & excursions RI.060 & RI.060B – Private income
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g: Other income	CI.050 & CI.050B – Other capital income
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Expenses

i: Employee expenses	RE.010 – Executive – Senior executive staff salaries RE.020 – Executive – Inspectors & Superintendents RE.030 & RE.030B – Principal, General teaching staff – lay & religious RE.040 & RE.040B – Salaries all other staff RE.050 & RE.050B – Other staff related expenses RE.060 & RE.060B – Superannuation (Employer contribution only) RE.070 & RE.070B – Long service leave
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j: Interest expenses	RE.100 & RE.100B – Interest – Bank overdraft & recurrent loans RE.110 & RE.110B – Capital & bridging loans & finance leases
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m: All other expenses	RE.080 & RE.80B – Operating Expenses RE.090 & RE.090B – Buildings and grounds – operations, building & equipment maintenance RE.120 & RE.120B – Amortisation – Leasehold land & building & assets RE.130 & RE.130B – Depreciation RE.140 & RE.140B – Total bad & doubtful debts expense TA.020 & TA.020B – Trading activity expenditure RE.085 & RE.085B - Management Fees RE.095 & RE.095B - Rental Expenses TA.040 & TA.040B Expenditure not already captured in FQ
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BALANCE SHEET EXTRACT

Assets

r: Total current assets	GF.020 – Total current assets (including data from GF.010)
s: Non-current Loans: Receivables	GF.035 – Non-current loans receivable
t: Other non-current assets	+GF.040 – Total non-current assets -GF.045 – Non-current loans payable
u. Total non-current assets	GF.040 – Total non-current assets

Liabilities

w: Total current liabilities	GF.030 – Total current liabilities
x: Non-current Loans: Payable	GF.045 – Non-current loans payable
y: Other non-current liabilities	+GF.050 – Total non-current liabilities -GF.045 – Non-current loans payable
z: Total non-current liabilities	GF.050 – Total non-current liabilities