



2025 financial accountability

User guide for independent qualified accountants

Who should read this guide and why?

This user guide assists independent qualified accountants to submit an acquittal certificate in SchoolsHUB.

Read this user guide in conjunction with the [Using SchoolsHUB](#) page.

What does this guide help me do?

This step-by-step guide assists independent qualified accountants to:

- confirm their professional qualifications
- access and submit an acquittal certificate

What role do I need?

To submit the acquittal certificate in SchoolsHUB, you will need independent accountant access at the approved authority level.

What is the acquittal certificate?

The acquittal certificate is where an independent qualified accountant confirms the amount of funding received by the approved authority under the *Australian Education Act 2013* (the Act). It confirms that the approved authority has spent, or committed to spend, funding for the purpose of providing school education.

What if I need to edit my acquittal certificate?

An acquittal certificate cannot be changed after it has been submitted in SchoolsHUB. Contact us at schoolsassurance@education.gov.au if you need to make a correction.

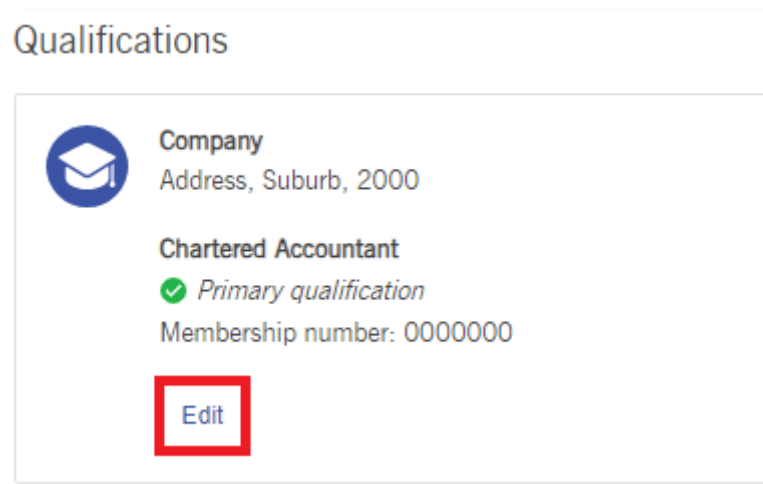
Confirm your professional qualifications

To confirm your current professional qualifications, follow these 3 steps:


Step 1: Sign into SchoolsHUB using your email or username and password.

Step 2: Enter the one-time code generated by your authentication app or sent to your email address. For information on how to set up multi-factor authentication on your account visit [Using SchoolsHUB](#).

Step 3: Click on the Profile icon at the top of the page. This navigates to the My Profile page, which shows your personal details, qualifications and the organisations and roles your SchoolsHUB account is linked to. Under the Qualifications table click **Edit**.



Qualifications

 **Company**
Address, Suburb, 2000

Chartered Accountant
✔ *Primary qualification*
Membership number: 0000000

[Edit](#)

Step 4: Review and update your business details and qualifications as required, then click **Save Qualification**. If you have multiple qualifications, you can nominate the primary qualification you want to be pre-populated on the acquittal certificate.

Independent Accountant

Business details

Business name

Address line 1

Address line 2 (optional)

Suburb

State or territory

Postcode

Qualifications

Primary	Qualification	Membership number	Membership level	Actions
<input checked="" type="radio"/>	<input type="text" value="Chartered Accountant"/>	<input type="text" value="0000000"/>	<input type="text" value="Associate"/>	
<input type="button" value="Add another qualification"/>				

Accessing the acquittal certificate

To access the acquittal certificate, follow these 4 steps:

Step 1: Sign into SchoolsHUB using your email or username and password.

Step 2: Enter the one-time code generated by your authentication app or sent to your email address. For information on how to set up multi-factor authentication on your account visit [Using SchoolsHUB](#).

Step 3: On your user dashboard is the **Data collection progress** table. This table outlines the collections you have access to, the collections due date and the collections progress status. To access the acquittal certificate, click the **Financial Accountability** data collection.

Data collection	Due date	Not started	In progress	Declared	Finalised
Financial Accountability	30 Jun 2025		View collection for details		

[Data collections](#)

Step 4: The **Acquittal Summary** table lists current and historical acquittal information for approved authorities linked to your SchoolsHUB account. The list shows the:

- action – options include view, edit or start
- name of the approved authority
- acquittal – year and type of acquittal certificate
- status – not started, draft (started but not submitted), acquittal pending (submitted to the Department of Education (the department), and finalised (accepted by the department)
- GST exclusive total payment amount
- GST for payment
- GST inclusive total payment amount
- payments made to the approved authority during the calendar year.

Acquittal Summary [About this collection](#)

Use this page to manage your acquittals in the table below:

- start a new Acquittal Certificate or view an existing Acquittal by selecting the link in the Action column
- view payments by selecting the link in the Payments column

Action	Approved Authority	Currently sorted ascending:	Status	GST excl	GST	Total	Payments
View	9999 Approved Authority	2023 Recurrent Independent	Finalised	\$100,000	\$10,000	\$110,000	View Payments
Start	9999 Approved Authority	2024 Recurrent Independent	Finalised	\$174,000	\$17,400	\$191,400	View Payments

Step 5: Open the acquittal certificate for editing by clicking on the **Start** or **Edit** link (see above).

Submitting the acquittal certificate

To submit the acquittal certificate, follow these 5 steps:

Step 1: Confirm the total amount of funding received in the calendar year.

The **Summary** table shows payments made to the approved authority's nominated bank account for the calendar year (1 January to 31 December) under 3 payment types:

- Recurrent assistance (section 25 of the Act)
- Special circumstances funding (section 69 of the Act)
- Prescribed circumstances funding (section 69A or 69B of the Act).

Default totals are pre-filled for each payment type, based on the department's calculations.

To confirm the total funding amounts, you must submit the acquittal certificate. Before you submit the acquittal certificate, you must read the declaration and qualified person's certification.

Note: Special circumstances and prescribed circumstances appear in the **Summary** table if payments were made that year, or if there is unspent funding from an earlier year. Refunds and offsets only appear when funding has been recovered against payments made during the year.

Funding received	Amount ex GST
The amount of funding provided under the Act to APPROVED AUTHORITY in 2024	
Recurrent Funding received (excl. GST)	
Base amount	\$ 106,600
Student with disability loading	\$ 24,600
Aboriginal and Torres Strait Islander loading	\$ 14,760
Socio-educational disadvantage loading	\$ 8,200
Low English proficiency loading	\$ 6,560
Location loading	\$ 3,280
Size loading	\$ 0
Total Recurrent Funding received in 2024 (excl. GST)	\$ 164,000
Prescribed Circumstances or Transitional Adjustment Funding received (excl. GST)	
Adjustment funding for disadvantaged schools payment	\$ 10,000
Total Prescribed Circumstances and Transitional Adjustments Funding received in 2024 (excl. GST)	\$ 10,000
Total Funding received in 2024	\$ 174,000
GST	\$ 17,400
Total Funding received in 2024 (incl. GST)	\$ 191,400

Step 2: Confirm the funding spent for each payment type

Use the data entry tables to confirm how much funding was spent by the approved authority during the calendar year. All amounts are exclusive of GST.

The special circumstances and prescribed circumstances data tables are available for data entry where the approved authority received funding in the calendar year or has unspent funding from an earlier year. There are separate tables for each type of prescribed circumstances funding.


Negative values are not allowed and a figure must be recorded in each table.

2024 Recurrent Grant Funding	
The amount of Recurrent Grant Funding APPROVED AUTHORITY received in 2024 under s25 of the Act	
Total Recurrent Grant Funding received in 2024	\$ 164,000
Recurrent Funding received and spent, or committed to be spent, in 2024*	\$ 0.00

Adjustment funding for disadvantaged schools payment	
The amount of funding APPROVED AUTHORITY received and spent, or committed to be spent, for the purpose of providing school education at a school is approved in accordance with clause 25 of Schedule 1 and section 29 of the Australian Education Regulations 2023.	
Funding received in previous years	\$ 0.00
Funding received in 2024	\$ 10,000
Total funding received for Adjustment funding for disadvantaged schools payment	\$ 10,000
Funding spent in previous years	\$ 0.00
Funding spent in 2024*	\$ 0.00
Funding remaining to be spent, or committed to be spent, by 01 January 2025	\$ 10,000

IMPORTANT: a warning is displayed if you attempt to submit an acquittal certificate where the amount of recurrent grant funding received and spent, or committed to be spent, is less than what was received by the approved authority for the year.

Review and update these figures before resubmitting the acquittal certificate, as the department may look to recover the unspent funds from the approved authority.

 **Warning**

- Amount confirmed for recurrent grant funding under s25 of the Act is less than Total Recurrent grant funding under s25 of the Act

Step 3: Review the declaration

The declaration outlines your roles and responsibilities when completing the acquittal certificate. By submitting this declaration, you are complying with Australian Accounting Standards and Australian Audit Standards. The declaration reflects what financial accountability obligations under the Act and Australian Education Regulations 2023 are satisfied by submitting the acquittal certificate.

Your professional details (name, organisation and professional qualifications) are pre-filled in the acquittal certificate from your user account details. In cases where more than one professional qualification is entered, your primary qualification will be used.

Ensure your personal and professional details are correct and match those held by your professional body before submitting the acquittal certificate. Confirm this under the **My Profile** tab.

Certificate prepared and certified by an independent qualified accountant as required by section 34 of the Australian Education Regulations 2023 (Cth)

I, NAME OF QUALIFIED ACCOUNTANT of BUSINESS NAME having the following qualification **CPA Australia** confirm I am an independent qualified person of **APPROVED AUTHORITY** as required by section 34 of the Australian Education Regulations 2023 (Cth).

Preparation and certification of this Certificate by an independent qualified accountant will satisfy APPROVED AUTHORITY financial reporting obligations under section 34 of the Australian Education Regulations 2023 (the Regulation) by certifying:

- the amount of financial assistance paid to the authority in accordance with the Act in 2024 that has been spent in accordance with section 29 or a provision of Schedule 1 (as the case requires); and
- the amount of financial assistance paid to the authority in accordance with the Act in 2024 that has been committed to be spent (as defined in section 4 of the Act) in accordance with section 29 or a provision of Schedule 1 (as the case requires); and
- that the interest earned on financial assistance paid to the authority in accordance with the Act has been spent, or committed to be spent, in 2024 in accordance with section 29 or a provision of Schedule 1 (as the case requires); and
- the amount of financial assistance paid to the authority in accordance with the Act in a previous year that has been spent, or committed to be spent, in 2024 in accordance with section 29 or a provision of Schedule 1 (as the case requires), including any amounts of such financial assistance committed in a previous year but spent in the current year.

For the avoidance of doubt, the requirement for the certificate to be 'certified' means that an independent qualified accountant has undertaken a reasonable assurance engagement on the authority's compliance on spending financial assistance in accordance with the Act.

Step 4: Review the qualified person's certification

The qualified person's certification requires you to certify that funding received by the approved authority from the Australian Government under the Act has been spent, or committed to be spent, in accordance with relevant provisions of the Act and Regulations.

By submitting the acquittal certificate, you are agreeing to all statements contained in the declaration and qualified person's certification.

All certificates require certification that funding was spent in accordance with the Act and that any GST was dealt with according to relevant Australian Taxation Office regulations.

Qualified Person's certification

I certify, as at 31 December 2024 that, to the best of my knowledge and after undertaking a reasonable assurance engagement on the authority's compliance on spending financial assistance in accordance with the Act:

(a) the amounts of funding specified in the Tables of this Certificate have been spent or committed to be spent in accordance with the Australian Education Regulations 2023; and

(b) interest earned in 2024 on any funding specified in the Tables, has been spent or committed to be spent in accordance with the same requirements under the Australian Education Regulations 2023 that applies to the funding.

(c) where the total amount received by the Approved Authority, APPROVED AUTHORITY, under the Act includes an amount to take account of GST payable by the Approved Authority, APPROVED AUTHORITY, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, APPROVED AUTHORITY, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Department of Education (the Department) may use and disclose any information contained in this Certificate, including any personal information, for the purposes of:

- assessing APPROVED AUTHORITY compliance with the *Australian Education Act 2013* and Australian Education Regulations 2023;
- any departmental reporting, including publically available reporting, on funding provided under the *Australian Education Act 2013*;
- assisting the non-government representative body (NGRB) for the APPROVED AUTHORITY in its work as an NGRB;
- any other purpose authorised or required by law (see for example, section 65 of the Australian Education Regulations 2023).

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant: twenty twentyfive fagee

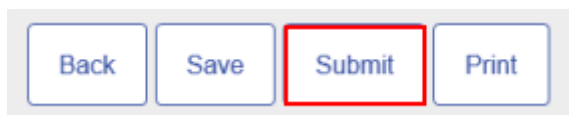
Date: 3 March 2025

Comments and additional qualifications

Step 5: Submit the acquittal certificate

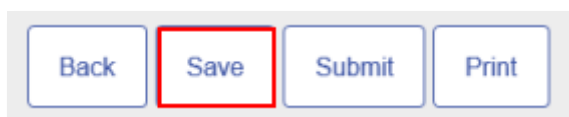
Submit to confirm the total funding amount and the funding spent for each payment type. The **Submit** button is listed at the bottom of each submission. Once submitted, the acquittal certificate status changes to 'Confirmed' or 'Finalised'.

Note: an acquittal certificate cannot be changed after it has been submitted in SchoolsHUB. Contact us if you need to make a correction.



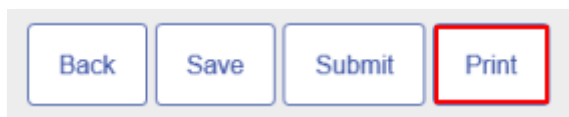
Saving

Save your work regularly. SchoolsHUB has a sign-in expiry period of 20 minutes. If you are signed out, any unsaved work will be lost. The **Save** button is listed at the bottom of each submission.



Printing

Print a copy of your acquittal certificate. The **Print** button is listed at the bottom of each submission.



We're here to help

Contact us by:

- emailing schoolsassurance@education.gov.au
- calling 1800 677 027 (select option 4, then option 1)
- submitting a [new support request](#) online via SchoolsHUB.