

School fees matrix

This document provides examples of chargeable and non-chargeable goods and services to guide schools' decision-making.

It supplements the [Student resource scheme \(SRS\) procedure](#), [User charging procedure](#), and [Student Resource Scheme administration guide](#), which document the departmental principles, requirements, responsibilities and processes.

Departmental approach

When setting and implementing any new fees, schools must consider the financial implications for parents and caregivers, taking into account the cost-of-living pressures within the local community. Principals, in setting fee levels, must gauge the community's readiness and capacity to pay, while also exploring all available options to mitigate any adverse effects.

Therefore, it is important that before principals decide to charge fees, they ensure that decisions regarding student resources, extra-curricular activities, and purchased goods or services represent affordability and value for money, and consider:

- not charging fees at all (where possible) if the cost of the goods or services provided can be absorbed by the school
- cheaper options or alternatives to reduce costs have been pursued and put in place
- other options/strategies to minimise fees such as using surplus school funds, fundraising activities, donations, sponsorships, community use of school facilities.

If after considering and exhausting all of the options above, principals still decide to charge a school fee, then it must:

- not include items/costs that schools should not charge parents (examples are below)
- represent value for money
- be set at no more than cost recovery.

The examples provided in this document are not an exhaustive list.

Examples non-chargeable goods and services

Under the *Education (General Provisions) Act 2006 (Qld)* (Section 50(2)), the cost of **instruction, administration and facilities** are met by the State for the education of students. Consequently, schools cannot charge parents for "*instruction, administration and facilities*".

Category	Examples of Non-Chargeable goods and services
Instruction (staffing resources for teaching the curriculum and the resources used for assessing students against the curriculum).	<p>Cannot charge for:</p> <ul style="list-style-type: none"> • Teaching staff expenses (including teacher aides or relief teachers) e.g., wages, entitlements, allowances, training, professional development • Classroom-based teaching resources or equipment e.g., library books, cooking equipment, sporting equipment, science equipment • Student assessments, testing and reporting e.g., tests, exam papers or academic reports

Category	Examples of Non-Chargeable goods and services
Administration (The provision of staffing and resources to administer the operations of the school).	Cannot charge for: <ul style="list-style-type: none"> Administration staff and support staff expenses e.g., wages, entitlements, allowances, training, professional development Office supplies e.g., first aid kits, bandages, tissues, cleaning supplies, ream of photocopy paper General administration e.g., newsletters, reports, student ID card
Facilities (The provision of buildings and other facilities to support student learning and ensure a healthy and safe environment).	Cannot charge for: <ul style="list-style-type: none"> School owned buildings and amenities e.g., classrooms, furniture, gymnasiums, library, oval, pool Fixed equipment/assets which can't be removed from the school e.g., lockers, ovens School owned equipment that are not hired to students for personal use e.g., classroom / sporting / audio-visual equipment, whiteboards, photocopiers IT facilities and support e.g., school IT equipment, IT support services, internet access, library research capacity

Examples of chargeable (user pays) resources and services not to be included in an SRS

Schools may charge fees for certain resources and services. However not all resources and services should be included in an SRS. This includes items which do not directly relate to engaging with the curriculum, services not provided by the school, or non-compulsory activities for which payment may be required for participation.

Fees for these resources and services should not be included in an SRS and should instead be charged to parents on an individual user-pays basis.

Category	Examples of User Pays goods or services
Education services provided through an external provider	<ul style="list-style-type: none"> Vocational Education and Training (VET) Registered Training Organisation (RTO) <p>Note: if the school itself offers vocational courses as an RTO, the resources for these programs could be offered as part of an SRS.</p>
Specialised Education Programs	<ul style="list-style-type: none"> International Baccalaureate Program Queensland Academies Program

Category	Examples of User Pays goods or services
Optional programs and activities	<ul style="list-style-type: none"> • Excellence / engagement programs • Camps, excursions, incursions, guest speakers • Interschool and representative school sports • Performance and music events, Creative Generation, Eisteddfods • Transport e.g., bus hire, train tickets, taxi, airfares • Affiliation or competition fees • Celebratory events e.g., formal, semi-formal, graduation dinner, breakup parties • Cultural events, fete, stalls
Commercial activities	<ul style="list-style-type: none"> • Sale of goods and services • Uniform shop supplies e.g., uniforms, student personal printing, school magazine, yearbook, celebratory items (e.g., year 12 jersey) • Tuckshop supplies • Outside School Hours Care e.g., before / after school and holiday care
Community use of school facilities	<ul style="list-style-type: none"> • Hire of school hall, oval, grounds, classrooms, tennis courts, gym, swimming pool, cyclone shelter for community use and not school use.

Examples of SRS resource inclusions

As a general rule, resources included in an SRS are to engage with the curriculum that are:

- **Student owned resources (consumable and non-consumable)**
- **Hired to the student** for their personal use for a specified period of time

All items included in the SRS must be able to be independently sourced by parents who choose not to participate in the scheme.

Category	Examples of SRS resource inclusions
Student owned consumable resources	<p>Examples of consumable student owned resources used during the school year:</p> <ul style="list-style-type: none"> • Stationery / exercise books / student diary / study planner • Art and craft materials • Manual arts materials • Cooking ingredients

Category	Examples of SRS resource inclusions
Student owned non-consumable resources	<p>Examples of non-consumable student owned resources which may be used over multiple years</p> <ul style="list-style-type: none"> • Scientific calculator • Headphones • Portable data storage device (USB stick) • Annual subscriptions for student software applications and online programs used to enhance curriculum or in place of textbooks or other learning resources (e.g. Reading Eggs / Mathletics)
Resources hired to students	<p>Examples of resources with higher/lasting value the school hires to students:</p> <ul style="list-style-type: none"> • Textbooks • Student personal computing devices (laptops, iPads) • Musical instruments • Cameras

Dangerous restricted use items or inaccessible items

Restricted use items that require supervision of use should not be in a student's general possession. The following are examples of resources that **cannot** be included in an SRS due to their **dangerous nature or accessibility** of the resource.

- Items that would not be suitable for a student to possess and/or transport (e.g., chemicals, saw, drill, ovens, Bunsen burners, microscopes etc)
- Items that can't be supplied by the parent (e.g., resources not available for public purchase)

Table of items that can and cannot be charged

The table below informs schools of items that can and cannot be included under different charging schemes.

Charging scheme	Student Resource Scheme	User pays	Prohibited fees
General description	Resources to enhance learning that would otherwise be provided by the parent. Participation is voluntary.	Resources for enhancing learning outside of SRS, including goods or services for extracurricular, co-curricular, and non-curricular activities such as excursions and performances.	Instruction, administration and facilities for the education of an eligible student at a state school.*
Administration, general – e.g. newsletters, academic reports, exam papers			x
Administration, Exam Marking			x

Uncontrolled copy. Refer to the Department of Education Policy and Procedure Register at <https://ppr.qed.qld.gov.au/pp/user-charging-procedure> to ensure you have the most current version of this document.

Charging scheme	Student Resource Scheme	User pays	Prohibited fees
Book and equipment hire – e.g. textbooks, calculators, musical instruments, cameras	✓		
Bus transport, school-owned or hired, for transport to non-curricular activities – e.g. excursions, camps, performances, sporting events		✓	
Choir levy, including cost of uniforms and copies of sheet music – if school has a choir SRS	✓		
Choir levy, including cost of uniforms and copies of sheet music – if school has no choir SRS		✓	
Commercial activities – e.g. tuckshop, uniform shop, Outside School Hours Care		✓	
Consumables – e.g. art and craft materials, exercise books, pens and pencils manual arts materials, cooking ingredients	✓		
Education services provided through an external provider e.g Vocational Education and Training (VET), Registered Training Organisation (RTO)		✓	
Education services provided by the school such as vocational courses (RTO) including resources	✓		
Facilities, community use – e.g. after school hours use of tennis courts, oval, school hall, classrooms, gym, swimming pool, cyclone shelter		✓	
Facilities, student use – e.g., library, pool, gym, oval, classrooms, furniture, lockers, ovens			x
Items used only as replacement for textbooks – e.g., software, applications and online programs used in place of other learning resources	✓		
Items used to enhance the curriculum – e.g. software, applications and online programs for extension programs		✓	
IT, facilities and support (on school grounds) – e.g. curriculum usage, student internet access, IT support services, library research capacity			x
Laptop/tablet for student personal use (including outside school grounds) – if parent elects to participate in an SRS ONLY.	✓		
IT, school fleet replacement			x
Optional activities, educational, cultural and sporting, beyond core curriculum – e.g. competition entry fees, excursions, camps, performances, sporting events, cultural events, fete, stalls, formal, semi-formal, graduation dinner, breakup parties		✓	
Office supplies e.g. first aid kits, bandages, tissues			x
Printing, reference material to complement and/or substitute for textbooks – if school has an SRS	✓		

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Charging scheme	Student Resource Scheme	User pays	Prohibited fees
Printing, reference material to complement and/or substitute for textbooks – if school has no SRS		✓	
Printing, other than reference materials – e.g. worksheets, tests and quizzes, exam papers			x
Student personal printing		✓	
Reference materials, hire and/or purchase – e.g. textbooks, software, audio/video tapes	✓		
Reprographics, other than classroom materials and workbooks		✓	
School magazine or yearbook		✓	
Specialised Education Programs such as International Baccalaureate Program, Queensland Academies Program		✓	
Student diary and/or study planner if parent elects to participate in an SRS ONLY.	✓		
Student ID card			x
Student ID card, replacement		✓	
Swimming, learn to swim			x
Swimming, where school has a pool			x
Swimming, entrance fee to external pool where the school does not have a pool		✓	
Teaching staff (including teacher aides and relieving teachers) expenses e.g. wages, entitlements, allowances, training, professional development.			x

* Refer to Section 50, subsection (2) of the [Education \(General Provisions\) Act 2006](#).

Where there is a buy-back option included in a student's lease (hire) agreement of school items/equipment, GST may be applicable on the hire charge fees.

Please refer to [Taxation guidelines](#) (DoE employees only) under section of 'when lease or hire of curriculum related goods is GST-free'.

Please contact the Taxation Team for further advice on 1300 656 380 or TaxHelp.Finance@qed.qld.gov.au.