

## Northern Territory government schools

### Jurisdiction-specific comments

- Capital Expenditure has been recognised where the expenditure satisfied the definition of accounting standards and is equal to or exceeds the capitalisation threshold of \$10,000. Classification is not dependent on whether the expenditure has been funded by a capital program.
- The amounts being recorded under 'Recurrent income' pertain to resources provided to schools in cash, staff, and services during the 2018 calendar year.
- Resources allocated to preschools were excluded, however, some fundraising undertaken by parents at the school level for preschools was included as it was not possible to consistently identify preschool fundraising, and the amount was considered immaterial.
- Amounts reported at 'Fees, charges and parent contributions' include voluntary parent contributions, and amounts received for camps, excursions, and other student activities.
- Funding reported as being from 'Other private sources' includes third party grants, any interest received, and profit from trading activities, such as canteen operations, outside school hours care (or other similar activities), and fundraising.
- No amounts are reported at 'New school loans' as the *Northern Territory of Australia Education Act* prohibits schools entering into contracts to borrow funds.