

## **New South Wales Government Schools**

### **Jurisdiction-specific comments**

#### **Recurrent Income:**

- The financial information represents the total 2022 net recurrent income of NSW Government Schools prepared according to ACARA's Key Principles and Methodology. As per ACARA guidelines, the net recurrent income includes the notional income from the Australian Government and State Government and the actual income sourced from School and Community (i.e. School Own Sourced Income), excluding income allocated to capital projects.
- Expenditure data is used to compile a view of State Government recurrent funding.
- The State Government uses information from multiple sources to estimate school level recurrent funding, such as payroll systems, school annual financial statements, and school cleaning and maintenance systems.
- Corporate staff salaries, school support services, and central office costs are centrally funded and managed by the Department on behalf of schools.
- An apportionment methodology has been used to attribute recurrent income that could not be assigned to individual schools.
- Recurrent income includes the funding of specialist units attached to a host school, such as Intensive English and Distance Education Centres.
- Recurrent income includes employee related on costs based on a fixed rate rather than actual amounts.
- For a relatively small component, budgeted amounts, instead of actual amounts, are used to identify school level notional income.
- Special funding arrangements may exist for certain schools and may vary between years (e.g. management of Norfolk Island Central School was transferred from NSW to Qld from 2022; some schools were allocated Targeted Round School Upgrade Funding from the Commonwealth in 2022); therefore, any comparisons with other schools should take this into consideration.

#### **School Own Sourced Income:**

- Schools receive income from fees, charges, parents' contributions, and other private sources, such as donations, fundraising and sponsorships. School own sourced income tends to fluctuate from year to year and is influenced by a variety of factors (e.g. special activities and general economic conditions).
- Reported school own sourced income may include an immaterial element of capital income as there is limited visibility of how much school own sourced income has been used to fund capital expenditure at the school level.

#### **Capital Expenditure:**

- Capital programs are managed centrally. The majority of capital expenditures are traced to specific schools via source system data. There is an apportionment of

expenditures which are not school-specific and expenditures which cannot be assigned to individual schools.