

New South Wales Government Schools

Jurisdiction-specific comments

Recurrent Funding:

- The financial information represents the total 2017 net recurrent income of NSW Government Schools. As per ACARA guidelines, the net recurrent income includes the notional income from Australian Government and State Government, and the actual income sourced from School and Community (i.e. School Generated Income) excluding income allocated to capital projects.
- Expenditure data is used to compile a view of State Government recurrent funding.
- The NSW Government provides a base level of funding based on student enrolments and staff numbers to every school.
- Additional funds are allocated according to grant requirements and student needs.
- The NSW Government uses information from payroll systems, school annual financial statements, school cleaning and maintenance systems to estimate the required recurrent funding to operate schools.
- Staff salary, 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.
- Notional income relating to Government pre-schools were excluded from the report.
- Recurrent income includes the funding of specialist units attached to a host school, such as Intensive English and Distance Education Centres.
- From 2018, the Department's schools have fully transitioned to a new financial system. The new system will improve data quality and availability.

School Generated Income:

- Schools receive income from fees, charges and parents contributions as well as other private sources, for example donations, fundraising and sponsorships.
- Schools Own Sourced Income is reported by ACARA in two categories:
 - a. Fees, Charges and Parental Contributions
 - b. Other Private Sourced Income

The Department will now report the amount of School and Community funds received, instead of funds expended per prior year (calendar year 2016). This change is in line with *ACARA My School Financial Reporting Key Principles and Methodology*.

Capital Funding:

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

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