

New South Wales Government Schools

Jurisdiction-specific comments

Recurrent Income:

- The financial information represents the total 2020 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 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, school cleaning and maintenance systems.
- Corporate 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.
- Recurrent income includes the funding of specialist units attached to a host school, such as Intensive English and Distance Education Centres.
- The recurrent income has included employee related on costs based on a fixed rate rather than the actual amounts.
- For a relatively small component, budgeted amounts, instead of actual amounts, are used to identify the school level notional income.
- Special funding arrangements may exist for certain schools and may vary between years (e.g. Norfolk Island Central School), therefore, any comparisons with other schools should take this into consideration.

School Own Sourced Income:

- Schools receive income from fees, charges and parents' contributions as well as 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, general economic conditions).
- Reported school own sourced income may include an immaterial element of capital income as there is limited visibility about 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 apportionment of expenditures which are not school-specific and for those expenditures that cannot be assigned to individual schools.