

# Criteria for expenditure of NSW funds for non-government schools

Criteria applies to the expenditure of NSW Government financial assistance by non-government schools. Schools will complete a NSW Financial Accountability Certificate.

## Q1 What is the criteria?

Schools must spend, or commit to spend, their funding for providing school education, on any of the below Educational Purposes:

- teaching and ancillary staff salaries
- professional development
- curriculum development
- maintenance
- general operations
- expenditure on capital equipment
- expenditure on capital works for schools classified as having zero capacity to contribute

Financial accountability certifications will need to be signed by ASIC registered auditors.

## Q2 What is capital equipment?

Capital equipment generally includes items such as furniture, air-conditioning/heating units, computers, and other ICT technology.

## Q3 How does this benefit schools?

The criteria aligns with Commonwealth guidelines, enabling schools to spend State and Commonwealth Government funding under one set of [rules](#).

Harmonising financial acquittal obligations simplifies the process for schools by reducing confusion between the use of funds for NSW Government Funding and Commonwealth Government Funding.

This reduces the administrative burden on schools, cuts red tape and improves accountability.