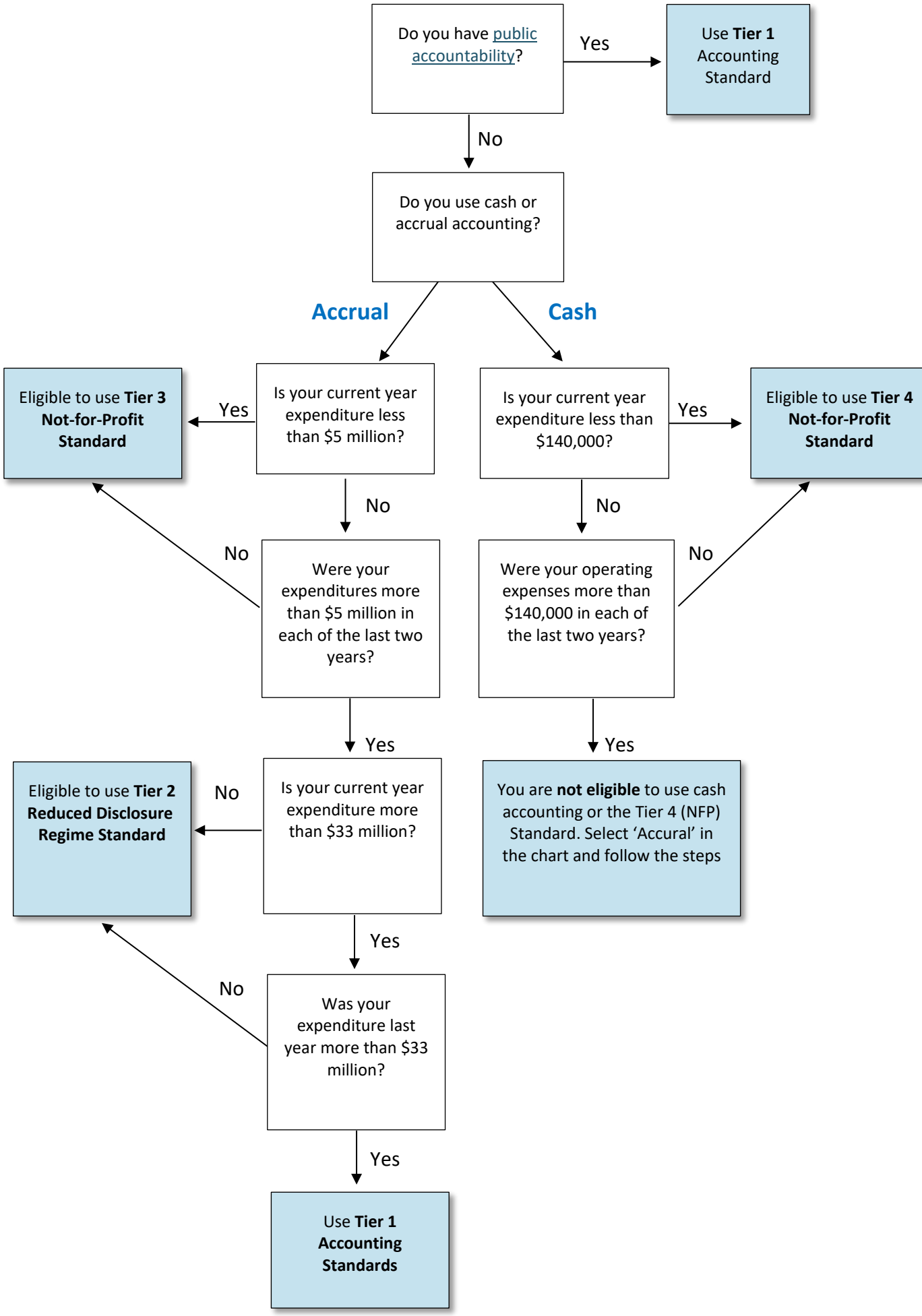
Do you have public accountability?
Yes
Use Tier 1 Accounting Standard
No
Do you use cash or accrual accounting?
Accrual
Cash
Is your current year expenditure less than $5 million?
Yes
Eligible to use Tier 3 Not-for-Profit Standard
No
Were your expenditures more than $5 million in each of the last two years?
No
Yes
Is your current year expenditure more than $33 million?
No
Eligible to use Tier 2 Reduced Disclosure Regime Standard
Yes
Was your expenditure last year more than $33 million?
No
Yes
Use Tier 1 Accounting Standards
Is your current year expenditure less than $140,000?
Yes
Eligible to use Tier 4 Not-for-Profit Standard
No
Were your operating expenses more than $140,000 in each of the last two years?
No
Yes
You are not eligible to use cash accounting or the Tier 4 (NFP) Standard. Select 'Accural' in the chart and follow the steps