

Reporting annual accountability 2021–22

For service providers delivering funded contracts

FUNDED CONTRACT MANAGEMENT | Guide | 28 June 2022

About this guide

This guide contains important information for service providers about the annual accountability process for the Department of Communities and Justice (DCJ).

It explains requirements for reporting annual accountability for the 2021–22 financial year, and it provides information to assist you with the reporting process.

Support and assistance

[Resources to assist you to complete the annual accountability process](#) are available on the DCJ website.

If you require support or assistance with any aspect of the annual accountability process, or the information in this guide, contact your DCJ contract manager

If you require assistance accessing or using the Contracting Portal, contact our [Systems, Funding and Cards team](#).

Key dates for this year's process

- 4 July 2022**
 - Annual accountability forms available in the DCJ Contracting Portal
- 31 October 2022**
 - Due date for corporate- and contract-level accountability submissions
- 21 February 2023**
 - All annual accountability submissions checked and accepted
 - Unspent funds dealt with
 - All annual performance and risk assessments completed

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Your obligations

Under your contract with DCJ, you're accountable for the funding you receive and the services you deliver to clients on our behalf.

For you, and all our contracted service providers, annual accountability is a mandatory process of submitting information to DCJ so that we can verify you have:

- used funds as agreed in your contract with us, and can account for that usage
- complied with key elements of the contract
- achieved the performance requirements agreed in the contract.

We also use the process to ensure you have relevant practices in place for stable and uninterrupted delivery of services.

There are separate requirements for reporting annual accountability at the corporate and contract levels.

Corporate-level accountability requires you to report at the whole-of-organisation level, and declare compliance with your ongoing responsibilities and contractual obligations.

Only one corporate-level accountability submission is required, regardless of the number of separate contracts you held during the accountability reporting period.

Contract-level accountability requires you to report income and expenditure against the funding your organisation received from DCJ, declare unspent funds, and certify you met the financial responsibilities and contractual obligations for the reported financial year.

Separate contract-level accountability submissions are required for each contract you held during the accountability reporting period.



Refer to the [Annual accountability overview and process description](#) for an overview of:

- annual accountability, why it's required and why it's important to DCJ
- how we use the information we collect from you
- the annual accountability process, your reporting requirements, and how we review and assess your annual performance.

Due dates for submissions

You must submit your annual corporate- and contract-level accountability documents via the Contracting Portal **on or before 31 October 2022**.

If your financial year-end date isn't 30 June, submit your **corporate**-level accountability within 4 months of your financial year-end.

However, all **contract**-level accountability must be completed using the DCJ financial year-end date of 30 June.

The following table provides an example of the accountability due dates based on different financial year-end dates.

Financial year-end	Annual accountability due dates
30 June	Corporate level: 31 October Contract level: 31 October
31 December	Corporate level: 30 April Contract level: 31 October, based on the DCJ financial year

How we deal with late submissions

It's important that we receive your financial reports by the due date, as agreed in the contract with us. If your submission hasn't

been lodged by 31 October, **we may issue a notice of breach** to your organisation. In addition, the contract gives us the option to **suspend and/or reduce your funding payments** until we receive your submission.

What you're required to submit to DCJ

Reporting corporate-level accountability

Use the *Annual Accountability – Corporate* form allocated to you in the [DCJ Contracting Portal](#) to complete your corporate-level accountability.

The form:

- collects details of your organisation's finances
- verifies that DCJ has up-to-date details about your organisation.

The information we require is fully explained in this guide, starting on page 10.

You're also required to:

- upload your organisation's financial statements¹
- fill in, sign and upload the [Service provider declaration for corporate-level accountability](#). This is a certified statement confirming that your organisation:
 - complies with its ongoing responsibilities and contractual obligations
 - is a going concern and has the ability to meet its debts
 - has submitted all information and documents requested by DCJ, and that they're true and correct.

The declaration form enables you to list any exceptions to meeting the requirements, and the reasons for the exceptions.

We've added a new clause to the declaration regarding your organisation's compliance with the [DCJ policy for maintaining secure information and notifying us of information security incidents](#).

The declaration form must be signed by [authorised or delegated signatories](#) of your organisation.

Note that your organisation's financial statements **don't have to be endorsed at your annual general meeting** before you submit them to us.

Reporting government subsidies

Your organisation may have received government assistance with your response to COVID-19 and/or the 2022 floods.

This may have included:

- payments and/or grants from the Commonwealth Government
- [special grant payments](#) from DCJ, such as the COVID-19 Partnership Grant, the COVID-19 Regional Partnership Grant, and the Social Sector Support Fund, as well as the Social Sector Transformation Fund
- payments and/or grants from other NSW Government agencies.

We expect these would be reported in your financial statements as a corporate-level subsidy or as required by other funding agencies. You're not required to acquit these funds as part of your annual accountability reporting, nor include nor report them as income for any of your of DCJ contracts. Grants from DCJ have their own

¹ Your organisation may be required to prepare audited financial statements under applicable Australian law.

reporting and acquittal requirements, as specified in the grant agreement.

Focus areas for this annual accountability reporting period

In previous years, DCJ has required you to verify your organisation's practices in relation to a set of focus areas, as part of corporate-level accountability.



For more information about the annual accountability focus areas, refer to the applicable section of the [Annual accountability overview and process description](#).

The annual accountability focus area for 2021–22 is information security.

DCJ notified service providers of its [policy for maintaining secure information and notifying us of information security incidents](#) on 25 February 2021. Under this policy, your organisation is required to maintain secure information, and notify us when an actual or suspected information security incident is detected.

From this year, DCJ is required to report to the NSW Government that the department and its service providers adhere to information security legislation.

The purpose of this focus area is for us to understand your organisation's knowledge of and adherence to the DCJ policy for maintaining secure information and notifying us of information security incidents.

Reporting contract-level accountability

Use the *Annual Accountability – Contract* form allocated to you in the DCJ Contracting

Portal to complete your contract-level accountability.

The form collects details of how your organisation spent the funding it received from DCJ, and whether any funds were unspent.

You're required to:

- a. complete the form with financial information from your contract-level income and expenditure (I&E) statement² to show that funding was spent as agreed in the contract with us
- b. upload an I&E statement, certified by two [authorised signatories](#).

A [sample I&E statement](#) is available on the DCJ website, and can be used as a template if you choose. The sample I&E statement indicates the level of detail we require. The I&E statement must be detailed enough for DCJ staff to understand how the funds were applied to achieve the contracted outcomes. This may reduce the need for follow-up questions

- c. identify any unspent funds. The requirements for the 2021–22 financial year are fully explained in *Returning or retaining unspent funds*, below
- d. fill in, sign and upload the [Annual accountability certification for contract-level accountability](#). This certifies that your organisation met the financial responsibilities and contractual obligations for the reported financial year, including that you:
 - i. provided services as agreed in the contract
 - ii. complied with the activities and performance requirements stated in

² Note that the I&E statement submitted to DCJ isn't required to be audited. However, you may still submit audited contract-level financials.

the applicable *Program Guidelines or Program Specifications*, and achieved the results required

- iii. have the ability to return any unspent funds, if required
- iv. collected and provided the data and information required, and that it's true and correct.

The certification form enables you to list any exceptions to meeting the requirements, and the reasons for the exceptions. The certification form must be signed by [authorised or delegated signatories](#) of your organisation.

The financial information we require is fully explained in this guide, starting on page 17. The [requirements for reporting administration and other overhead costs for a contract](#) are explained on our website.

Reporting special COVID-19 payments from DCJ

If in the 2021-22 financial year your organisation received a special payment from DCJ to assist with your response to COVID-19, **you must report the funds as income for the applicable DCJ contracts**. The contract-level form in the Contracting Portal, includes questions covering special COVID-19 payments made by DCJ in:

- **2021–22**, and:
 - whether you received a payment
 - broadly what your organisation spent it on
 - any unspent amount as at 30 June 2022
- **previous financial years**, and:
 - whether you received a payment and had an unspent amount as at 30 June 2021
 - broadly what your organisation spent the remainder on
 - any unspent amount as at 30 June 2022.

Note that **this doesn't include [special grant payments](#)** such as the COVID-19 Partnership Grant, the COVID-19 Regional Partnership Grant, or the Social Sector Support Fund, nor the Social Sector Transformation Fund. These grants have their own acquittal processes.

If your organisation received a special grant payment from DCJ, or another Commonwealth or NSW government subsidy to assist with your response to COVID-19 and/or the 2022 floods, **you don't have to report the funds as income for any of your DCJ contracts**. You report these as a corporate-level subsidy in your financial statements.

Requirements for contracts of less than \$25,000

For contracts of less than \$25,000 in funding, you're only required to fill in, sign and upload the [Annual accountability certification for contract-level accountability](#).

Special note for Permanency Support Program (PSP) and Out-of-Home Care (OOHC) Contracted Care providers

Funded contracts

In 2021–22, PSP and OOHC Contracted Care service providers may have held one or two contracts:

- a PSP contract from 1 July 2021 to 30 June 2022
- an OOHC Residential Care contract from 1 July 2021 to 30 June 2022.

For each of these contracts you held, you must complete separate contract-level accountability submissions, with separate I&E statements for each.

Supplementary payments

In 2021–22, PSP and OOHC Contracted Care service providers may have received supplementary payments for:

- Child Transition Payment
- alternative care arrangement (ACA) or individual placement arrangement (IPA)
- Significant Disability Payment
- COVID-19 Emergency Action Payment.

In the I&E statement for each contract-level accountability submission, you must include a separate line item for each of the supplementary payment types DCJ has paid to you. The I&E line items must include the cumulative total of all monthly and/or quarterly upfront and/or reconciled payments you received.

Returning or retaining unspent funds

General requirements

As a general rule, your organisation must return unspent funds to DCJ, as agreed in the contract with us, for return to NSW Treasury.

This approach enables us to:

- reduce the level of unspent funds across programs, so that funding is directed to deliver the services for which it has been allocated
- pool funding at the program level to:
 - better address strategic priorities
 - generate greater purchasing power and capacity to respond to those priorities.

There may be circumstances when this general rule doesn't apply, as each DCJ program has its own requirements in relation to unspent funds.

These requirements guide whether you may retain and use unspent funds for the program services.

If your contracted services aren't listed in the exceptions that follow, you must return any unspent funds to DCJ.

Returning unspent funds

To return unspent funds, we'll discuss with you the amount, the method and the date the funds are to be recovered. We'll confirm what's agreed in writing.

Our preferred method of recovery is to withhold funds from your next quarterly payment or over several quarterly payments, depending on the amount.

If you have no current contract with DCJ, you can return the funds by cheque or electronic funds transfer. If this applies to your organisation, we'll give you the necessary details.

If there are exceptional circumstances affecting your ability to return unspent funds, speak to your DCJ contract manager about the method and timing of their recovery.

Exceptions to the unspent funds general requirements for 2021–22

Your organisation may retain unspent funds if:

- the amount is \$250 or less, or
- the contract is for:
 - Permanency Support Program (see special note, below)
 - Targeted Earlier Intervention (TEI) program (see special condition, below)
 - Family Connect and Support (FCS) program (see special condition, below)
 - Thriving Families NSW (TFNSW) program
 - Supporting Families into Early Childhood Education (SFIECE) program
 - domestic and family violence programs, and sexual violence

programs (see special condition, below)

- Industry Partnership program
- Rent Choice Start Safely Trial program
- Crisis Refuge Replacement program
- Carers Grants program
- Youth Frontiers program
- food programs
- community housing leasing programs, or
- your organisation received a special COVID payment in 2021 or 2022, and was given an extension to carry forward spending. This includes payments for:
 - the non-government refuge cleaning stimulus funding
 - FOCAS (Family Outreach and Child Adolescent Services) brokerage made available in the 2021–22 financial year to the relevant Specialist Homelessness Services and Homeless Youth Assistance Program providers (see special condition, below)
 - expanding services in the area of domestic and family violence, including payments under the National Partnership Agreement and additional funding for Staying Home Leaving Violence, or
- the funding was paid in advance for use in following financial years, or
- your organisation received written approval from DCJ to retain unspent funds for future use with the program.

Special note for PSP and OOHCC Contracted Care providers

DCJ has completed the 2019–20 reconciliation of PSP payments made to service providers contracted to deliver Foster Care and Intensive Therapeutic Care (ITC) and agreed this with most providers. By June 2023, DCJ aims to complete a reconciliation

of PSP payments for the 2020–21 and 2021–22 financial years.

As specified in the payment provisions of the *PSP Program Level Agreement* (Clauses 5.3–5.5), the advance quarterly payment following the reconciliation will be adjusted to account for funds owed to or to be recovered from you.

If you've identified unspent funds and DCJ has verified them during the reconciliation, you may retain these unspent funds for future use with the program, as agreed in the contract. If reconciliation results in a discrepancy in the payment, DCJ will contact you to resolve.

Note that COVID-19 Emergency Action Payments made to PSP and OOHCC Contracted Care providers are subject to monthly reconciliation.

Special condition for TEI and FCS programs

While you have DCJ's consent to retain unspent funds, you must obtain our consent prior to committing the funds, for how and when you will use them for the program services. Refer to the instructions for [Applying for consent to retain and use unspent funds](#), below.

Special condition for domestic and family violence programs, and sexual violence programs

You must apply for DCJ's consent to retain and use unspent funds for the program services. Refer to the instructions for [Applying for consent to retain and use unspent funds](#), below.

Special condition for FOCAS

2021–22 FOCAS funding may be rolled over pending performance review by your DCJ contract manager. You'll be notified of the review's outcome when it's completed.

Any unspent portion of the **2020–21** FOCAS and **2020–21** Under 16's stimulus package must be returned to DCJ during the 2021–22 annual accountability process.

Applying for consent to retain and use unspent funds

If applicable to the program, you must obtain consent from DCJ to retain and/or use unspent funds for a specific purpose.

To do this, you must fill in and submit an [Application for consent to retain and use funds unspent in 2021–22](#), separate to your annual accountability reporting.

Send the completed form and any supporting documents by email to your DCJ contract manager **before 5pm on 31 October 2022**. The earlier you submit the form, the sooner you will receive a decision from DCJ.

In the application you must:

- state the reason the funds were not spent
- explain how your planned re-allocation and use of the funds will meet the core objectives of the program
- describe the expected benefits of the re-allocation of the unspent funds, and how this would be in addition to the normal contract outcome for which annual funding is provided
- provide a plan, budget and timeframes for the benefits to be achieved.

If you submit an application for consent to retain unspent funds, your DCJ contract manager will contact you to discuss it.

Your DCJ contract manager considers whether to support the application and makes a recommendation to the program manager, who makes the final decision.

Once a decision is made, you will be notified, in writing.

How DCJ reviews and assesses the information you submit

Your annual accountability submission is a key input to the process of reviewing and assessing your performance.

We may contact you one or more times during this process.

Checking and accepting your submission

Our first priority is to verify you've answered all questions on the forms and uploaded all the required documents.

Then we'll perform a preliminary review and crosscheck of the financial information to ensure it's been reported as required, and to address any inconsistencies as soon as possible.

In addition, we'll organise recovery of unspent funds, if required.

We'll contact you if:

- there's incomplete or missing information on a form
- documents haven't been either filled in correctly, signed or uploaded
- there's incomplete or inconsistent financial information; for example, figures typed in the *Contract-level Accountability* form don't agree with figures in the submitted income and expenditure statement
- we need to make arrangements with you to recover unspent funds.

'Accepting' a submission means we acknowledge its receipt and that we've completed these preliminary checks. While conducting the performance and risk assessments, we may still contact you about information in, or documents uploaded with your submission.

Conducting annual performance and risk assessments

We conduct annual performance and risk assessments at the corporate and contract levels.

To do this, we:

- conduct a full financial analysis of your reported accountability and review your performance over the previous 12 months to identify any issues which may affect your ability to deliver services
- assess the level of risk, based on whether any issues were identified and their severity
- take the initial actions necessary to assist you to address any issues.

The assessments are based on your annual accountability submission, your regular performance reporting, and other information gathered during your interaction with DCJ over the previous 12 months.

We'll contact you if there are any financial discrepancies or other matters to be clarified.

Note that under our contract with you, we can audit or review your accounts at any time, even though we've accepted the financial reporting of your annual accountability submission.

For 2020–21, 97.63% of the contract-level performance and risk assessments were rated low, medium or no risk, meaning only 2.37% of assessments were classified as high or very high risk. The assessments confirmed that most organisations are performing well and meeting their contractual obligations.



The [Annual accountability overview and process description](#):

- describes the process we follow
- provides more detail about the annual performance and risk assessments
- explains when formal improvement plans may be required, according to the risk rating.

Reporting corporate-level accountability

Use the *Annual Accountability – Corporate* form allocated to you in the Contracting Portal to complete your organisation’s annual accountability at the corporate level.

The following table explains information requested on the form, and how to respond.

Organisation details

Information requested	How to respond and additional information
1. Does DCJ have up-to-date details about your organisation?	It’s important, and in some cases contractually required, that DCJ has current information about your organisation. If you answer ‘No’ to any of the following questions, your DCJ contract manager will contact you and assist you to provide the necessary information to us.
a. Are the correct contact names and contact details listed in the Contracting Portal? If ‘No’, please update them as soon as possible.	Answer ‘Yes’ or ‘No’.
b. If your organisation’s name changed in the last 12 months, have you notified DCJ?	Answer ‘Yes’, ‘No’ or ‘Not applicable’.
c. If your organisation’s incorporation status changed in the last 12 months, have you notified DCJ?	Answer ‘Yes’, ‘No’ or ‘Not applicable’.
d. If your organisation’s address changed in the last 12 months, have you notified DCJ?	Answer ‘Yes’, ‘No’ or ‘Not applicable’.
e. If your organisation’s bank details changed in the last 12 months, have you notified DCJ?	Answer ‘Yes’, ‘No’ or ‘Not applicable’.
f. If the members of your organisation’s governing body changed in the last 12 months, have you notified DCJ?	Answer ‘Yes’, ‘No’ or ‘Not applicable’.

Information requested	How to respond and additional information
<p>2. Does your organisation provide services to Aboriginal and Torres Strait Islander people and/or communities?</p> <p>If 'Yes', how do you categorise your organisation?</p> <p>Refer to the information provided on the DCJ website: https://www.facs.nsw.gov.au/providers/working-with-us/working-with-you/aboriginal-community-controlled-organisations</p>	<p>Answer 'Yes' or 'No'.</p> <p>This information is important to assist our reporting on the outcomes for the National Agreement on Closing the Gap.</p> <p>This information will also contribute to statistical reporting about services delivered to Aboriginal communities, which we plan on sharing with the sector.</p> <p>Answer: 'Aboriginal Community-Controlled Organisation' or 'Aboriginal provider' or 'Mainstream provider'.</p> <p>Refer to the DCJ website for an explanation of how we determine whether an organisation is an Aboriginal Community-Controlled Organisation or an Aboriginal provider.</p>
<p>3. What number of your staff are Aboriginal or Torres Strait Islander?</p> <p>This question applies to all organisations, not just Aboriginal organisations.</p>	<p>Don't include members of the governing body in either of these figures.</p> <p>This information is required for reporting within the department and government.</p>
<p>4. What percentage of your staff are Aboriginal or Torres Strait Islander?</p> <p>This question applies to all organisations, not just Aboriginal organisations.</p>	<p>This information will also contribute to statistical reporting about services delivered to Aboriginal communities, which we plan on sharing with the sector.</p>

Financial accountability

Information requested	How to respond and additional information
<p>5. What is your organisation's financial year-end date?</p>	<p>Enter the date.</p> <ul style="list-style-type: none"> For most organisations, this will be 30 June. For organisations that operate on a calendar year, this will be 31 December.
<p>6. What is your corporate financial accountability documents' due date?</p> <p>Due date is 4 months after financial year end.</p>	<p>Enter the due date.</p> <p>As agreed in the contract with us, you must submit your organisation's financial reporting to us within 4 months of the end of your financial year.</p> <p>If your financial year-end date is 30 June, for this accountability reporting period, the due date is 31 October 2022.</p> <p>For organisations that operate on a calendar year, the due date is 30 April 2023.</p>

Information requested	How to respond and additional information
<p>7. Is your organisation required to prepare audited financial statements under any Australian law?</p> <p>If 'No', provide an explanation.</p>	<p>Answer either:</p> <ul style="list-style-type: none"> • 'Yes', or • 'No', or • 'No, but chose to'. <p>Our <i>Funding Deed</i> and our <i>Agreement for Funding of Services</i> (often referred to as the 'human services agreement' or 'HSA') both require you to submit audited financial statements if your organisation is required to have your financial statements audited under any Australian law.</p> <p>Whether the financial statements are required to be audited depends on many factors. For example, your organisation's constitution, incorporation type, registration type, annual turnover and total assets. Obtain independent advice if you're unsure of your organisation's status.</p> <p>If you're unclear about this, consult your organisation's accountant or auditor for professional advice.</p> <hr/> <p>Explain why your organisation isn't required to prepare audited financial statements.</p> <p>Go to question 11.</p>
<p>8. Has the audited financial statement been audited by a member of a professional accounting or auditing body in accordance with the Australian Accounting Standards and Australian Auditing Standards?</p> <p>Financial statements will only be accepted if they have been audited as required by your contract with us.</p>	<p>Answer 'Yes' or 'No'.</p> <p>The audited financial statements must include an audit certificate signed by an auditor who is a member of a professional accounting or auditing body.</p> <p>The auditor isn't required to be registered with ASIC but must be a full member of a professional Australian accounting body.</p>
<p>9. Within the last two financial years, is or has the auditor been:</p> <ul style="list-style-type: none"> • a member of your organisation or its related entities; • an employee, consultant or provider of any professional services to your organisation including its members, public officers and any other related party; or • related to any member, public officer or employee, or had any connection to the business. <p>If 'Yes', provide an explanation.</p>	<p>Answer 'Yes' or 'No'.</p> <p>The auditor is required to be independent of your organisation. If you're unsure or have any questions, please contact your DCJ contract manager.</p>

Information requested	How to respond and additional information
<p>10. Does the audit report include a qualified audit opinion or emphasis of matter?</p> <p>The answer to this question will be in the audit report issued by your auditor.</p> <p>A 'qualified audit opinion' means the auditor has concerns about the audit or documentation provided supporting the audit.</p> <p>An 'emphasis of matter' is a matter the auditor considers significant enough to be reported in the audit report but may not warrant a qualification of audit opinion.</p> <p>If 'Yes':</p> <p>a. Does the audit report include an emphasis of matter, other than on the basis of accounting?</p> <p>b. Does the audit report limit its use and/or distribution?</p>	<p>Answer 'Yes' or 'No'.</p> <p>To answer this question, refer to the auditor's report attached to the financial statements. The audit report would include a qualified or unqualified opinion on the financial statements.</p> <ul style="list-style-type: none"> • An 'unqualified' audit opinion means that, in the auditor's judgement, the financial statements are fairly presented in all material aspects. • A 'qualified' audit opinion means that the auditor had concerns about the information (or lack of information) provided by your organisation. <p>It's possible the auditor may include 'exceptions' to the audit opinion or an 'emphasis of matter'. This means that the auditor is restricted in the scope of the audit and/or may place emphasis on a matter which may not be significant enough for a qualification but could be important to the reader of the financial statements.</p> <p>Answer 'Yes' or 'No'.</p> <p>Answer 'Yes' or 'No'.</p>
<p>11. Have any significant events and/or developments occurred since the end of your financial year that are not disclosed in the financial statements?</p> <p>If 'Yes', please describe and explain these events and/or developments.</p>	<p>Answer 'Yes' or 'No'.</p> <p>The audited financial statements are expected to include any significant events or developments that occur after the end of the financial year or before the audit is signed.</p> <p>If any significant events occurred during this time, identify them, here.</p>

Information requested

12. Please upload full organisation-level audited (if applicable) or unaudited financial statements for the financial year, including any additional information.

How to respond and additional information

Upload a full copy of your signed financial statements for the whole organisation. You may upload more than one document.

If your organisation is contracted under a *Funding Deed*, upload, as a minimum, the following documents:

- Where audited financial statements are required or your organisation is registered with the ACNC:
 - a statement of profit or loss and other comprehensive income
 - a statement of financial position (balance sheet)
 - a statement of changes in equity
 - a statement of cash flows
 - notes to the financial statements
 - a signed and dated responsible persons' declaration about the statements and notes.
- Where audited financial statements aren't required:
 - a statement of profit or loss and other comprehensive income
 - a statement of financial position (balance sheet)
 - a statement of changes in equity.

OR

Information requested	How to respond and additional information
	<p>If your organisation is contracted under an <i>Agreement for Funding of Services</i> (often referred to as the ‘human services agreement’ or ‘HSA’), upload, as a minimum, the following documents:</p> <ul style="list-style-type: none"> • Where audited financial statements are required or the organisation is registered with the ACNC: <ul style="list-style-type: none"> – a statement of profit or loss and other comprehensive income – a statement of financial position (balance sheet) – a statement of changes in equity – a statement of cash flows – notes to the financial statements – a signed and dated responsible persons’ declaration about the statements and notes • Where audited financial statements aren’t required: <ul style="list-style-type: none"> – a statement of profit or loss and other comprehensive income – a statement of financial position (balance sheet) – a statement of changes in equity – a statement of cash flows – notes to the financial statements – a signed and dated responsible persons’ declaration about the statements and notes – a compilation report.
<p>13. Please provide the following details from the financial statements uploaded in 12, above:</p> <ol style="list-style-type: none"> a. Total current assets b. Total non-current assets c. Total current liabilities d. Total non-current liabilities e. Total revenue f. Profit or (Loss) g. Income in advance 	<p>Enter the dollar amounts.</p> <p>Take these figures directly from your financial statements, without amendment or adjustment.</p> <p>‘Total revenue’ should include other comprehensive income, if any.</p> <p>‘Income in advance’ relates to any amount that may be payable to DCJ or any other organisation at the end of financial year.</p> <p>Be sure to include unspent funds for all DCJ contracts, including funds paid in advance or any other DCJ funding, together with funding from any other source that remains unspent at the end of the financial year.</p>

Information requested	How to respond and additional information
<p>14. Do the organisation's financial statements include any amount payable to DCJ in the total of income in advance stated in item 13, above?</p>	<p>Answer 'Yes' or 'No'.</p> <p>This includes any unspent DCJ funds from the last and prior years.</p> <ul style="list-style-type: none"> • Unspent funds reported at the contract-level. • Any other DCJ funding that remains unspent at the end of the financial year.
<p>If yes, for each contract provide the following details:</p> <ol style="list-style-type: none"> Program contract ID Amount of income in advance Financial year the income relates to Detailed description If unspent funds, did DCJ consent, in writing, to their retention? 	<p>If applicable, enter the requested information.</p> <p>Note that DCJ's consent to retain the unspent funds may have been:</p> <ul style="list-style-type: none"> • in correspondence from the program manager, your DCJ contract manager, or another authorised member of staff • agreed in the terms of the contract.

Focus area

Information requested	How to respond and additional information
<p>15. Information security</p>	
<ol style="list-style-type: none"> Has your organisation taken steps to ensure all relevant persons in the organisation are aware of the obligations and requirements of DCJ's policy for its contracted service providers for maintaining secure information and notifying us of information security incidents? 	<p>Answer 'Yes' or 'No'.</p> <p>The policy for maintaining secure information and notifying us of information security incidents is on the DCJ website.</p>
<p>If 'No', please provide the reason.</p>	
<ol style="list-style-type: none"> Has your organisation detected an actual or suspected incident of unauthorised access, use, disclosure, destruction, loss and/or alteration of data held by your organisation, which is related to DCJ, its staff, or the services you're contracted to provide for DCJ? 	<p>Answer 'Yes' or 'No'.</p> <p>Refer to the DCJ website for the definition of an information security incident, and which ones you're required to report to us.</p>
<p>If 'Yes', did you report the incident to DCJ using the online notification form?</p>	<p>Answer 'Reported online', 'Reported to contract manager' or 'Did not report to DCJ'.</p>
<p>If 'Did not report to DCJ', please state the nature of the incident and provide the reason it was not reported to us.</p>	

Reporting contract-level accountability

Use the *Annual Accountability – Contract* form allocated to you in the Contracting Portal to complete your annual accountability at the contract level.

The following table explains information requested on the form, and how to respond.

Income

Only report income related to funding received from DCJ.

Information requested	How to respond and additional information
<p>1. Income received from DCJ this financial year, including annual, one-off and SACS ERO payments.</p> <p>This includes any special COVID-19 payments you may have received from DCJ.</p>	<p>This figure is prefilled by the portal.</p> <p>It's the dollar total of all funds DCJ paid to your organisation under this contract during the financial year, exclusive of GST.</p> <p>This figure includes:</p> <ul style="list-style-type: none">• quarterly payments• Social and Community Services Equal Remuneration Order (SACS ERO) payments• indexation back payments• one-off payments• funds paid in advance for future financial years• any special COVID-19 payments. <p>This figure excludes carried forward unspent funds from previous financial years.</p>
<p>2. Approved carried-forward unspent funds from last financial year.</p> <p>Prior year unspent funds must have been approved either in writing by DCJ specifically for your organisation, or by virtue of the relevant financial year's unspent funds policy. Do not include unspent funds if you did not have DCJ's approval to retain them.</p> <p>If you are unsure about this or have any questions, contact your DCJ contract manager.</p>	<p>Enter the dollar amount of any unspent funds that DCJ gave written approval for your organisation to carry forward to this financial year.</p> <p>Be sure to include the unspent portion of any special COVID-19 payments your organisation received from DCJ for this contract in 2019–20 and/or 2020–21.</p> <p>Don't include unspent funds if you didn't have DCJ's approval to retain them. If you're unsure about this or have any questions, contact your DCJ contract manager.</p> <p>DCJ's unspent funds policy for each financial year is published in the guide for reporting annual accountability for that financial year.</p>
<p>3. Amount withheld by DCJ from this financial year's funding to recover prior years' unspent funds.</p>	<p>Enter the dollar amount of payments withheld by DCJ during the financial year to recover prior year unspent funds.</p> <p>Note, to recover unspent funds, DCJ would have withheld funds from one or more of your quarterly payments; the total amount withheld must be reported here.</p>

Information requested	How to respond and additional information
<p>4. Income or payments in advance received in previous financial years.</p>	<p>Enter the dollar amount of income or payments that your organisation received from DCJ in previous financial year(s) for this or subsequent financial year(s).</p> <p>Be sure to include any special COVID-19 payments that was treated as income in advance for this contract in the 2019–20 and/or 2020–21 financial years.</p>
<p>5. Interest earned on all DCJ funds related to this contract.</p>	<p>Enter the dollar amount of interest attributed to DCJ funding for this contract.</p> <p>If other funds are being deposited into the same bank account, ensure you apportion the interest accordingly.</p> <p>Don't leave this item blank. Enter a figure greater than or equal to zero. If zero, this would mean you didn't earn any interest on DCJ program funds for this contract.</p>
<p>6. Proceeds from disposal of DCJ-funded assets.</p>	<p>Enter the dollar amount of any proceeds (less any cost of sale) from the sale of assets your organisation originally purchased using DCJ program funds for this contract.</p>
<p>7. Other contracted-related income.</p>	<p>Enter the dollar amount of all other contract-related payments your organisation received, or was yet to receive as of 30 June, for this financial year from DCJ, including:</p> <ul style="list-style-type: none"> • payments for alternative care arrangements (ACA) or individual placement arrangements (IPA) • Child Transition Payments (CTP) • proceeds from insurance • rent (subletting), hall hire, office space, etc. • income in arrears from DCJ • adjustments to accruals reported to DCJ last financial year • any other contract-related income.

Information requested	How to respond and additional information
<p>8. Adjustment to income or payments included in item 1 and/or item 4 above, paid in advance for following financial year(s).</p> <p>Enter the amount as a negative.</p>	<p>Enter the dollar amount (as a negative) of payments in advance your organisation received from DCJ for use in the following financial year(s).</p> <p>For example, where funding for a two-year period has been provided during the financial year, with the expectation that services agreed in the contract will be provided over two financial years.</p> <p>You must apportion funds equally between financial years, unless DCJ has otherwise advised and/or agreed in writing.</p> <p>Don't include any funds DCJ paid in advance for use this financial year.</p>

Expenditure

Only report expenses related to the contracted services.

Information requested	How to respond and additional information
<p>9. Salaries and wages.</p>	<p>Enter the dollar amount of salary and wage costs for your organisation's employees that were directly involved in providing the services agreed in this contract.</p>
<p>10. Other employment-related expenses.</p>	<p>Enter the dollar amount of all other employment-related expenses incurred by your organisation while directly providing the services agreed in this contract, including (but not limited to) provisions for:</p> <ul style="list-style-type: none"> • superannuation • annual leave • leave loading.
<p>11. Direct contract-related costs.</p> <p>These are all other direct costs incurred by your organisation that can be directly attributed to providing the services agreed in this contract.</p>	<p>Enter the dollar amount of all other direct costs incurred by your organisation while providing the services agreed in this contract, including (but not limited to):</p> <ul style="list-style-type: none"> • any client-related costs • any subcontracting costs • any rent and related outgoings • any utility costs: water, electricity, gas, telephone, etc.

Information requested	How to respond and additional information
<p>12. Indirect contract administration costs.</p> <p>These are all indirect costs incurred by your organisation while providing the services agreed in this contract, including all management, administrative, fixed and variable overhead costs.</p>	<p>Enter the dollar amount of all indirect costs incurred by your organisation while providing the services agreed in this contract, including (but not limited to):</p> <ul style="list-style-type: none"> • administration costs • fixed and/or variable overheads. <p>This figure:</p> <ul style="list-style-type: none"> • must not be included as part of any other expenditure item reported on this form for this contract • must not be included in the expenditure items of any other DCJ or other funding agency's contracts being reported for this accountability period. <p>For further information, refer to Reporting indirect contract administration costs on the DCJ website.</p>
<p>13. Capital acquisitions.</p> <p>Assets purchased during the financial year using DCJ program funding for this contract.</p>	<p>Enter the dollar amount your organisation spent on purchasing assets using DCJ program funding for this contract, including:</p> <ul style="list-style-type: none"> • any motor vehicle purchases • any land and/or building purchases • any plant and/or equipment purchases • any other capital acquisitions. <p>Note that if this contract is an <i>Agreement for Funding of Services</i> (often referred to as the 'human services agreement' or 'HSA'), you must have obtained prior approval from your DCJ contract manager to use the funding for the purchase of assets.</p>
<p>14. Other contract-related expenditure.</p>	<p>Enter the dollar amount of all other contract-related expenditure not already reported in items 9–13, above.</p>

Reconciliation of unspent funds

Information requested	How to respond and additional information
<p>15. Unspent funds approved in writing by DCJ for use in the following financial year(s).</p> <p>You must have written consent from DCJ to carry forward the unspent funds.</p> <p>This excludes funds paid in advance by DCJ for future financial years.</p>	<p>Enter the dollar amount of funds that your organisation identified as underspend during the financial year, and for which you received written DCJ consent to use in the following financial year.</p> <p>Don't include any funds paid in advance by DCJ for future financial years.</p>

Information requested	How to respond and additional information
<p>16. Unspent funds carried forward from this financial year, as permitted by DCJ unspent funds policy for the relevant financial years.</p> <p>This excludes funds paid in advance by DCJ for future financial years, as well as any amounts entered at items 15, above, and 17, below.</p>	<p>Enter the dollar amount of unspent funds your organisation is carrying forward from this financial year for future use, consistent with DCJ's unspent funds policy stated in the section Returning or retaining unspent funds on page 6.</p> <p>According to the policy requirements and Exceptions to the unspent funds general requirements for 2021–22:</p> <ul style="list-style-type: none"> • if you must return unspent funds to DCJ, enter zero • if you may retain unspent funds for future use, enter the amount you're retaining. <p>If you're required to apply for DCJ's consent to retain and use the unspent funds, enter the amount in item 17, below.</p>
<p>17. Unspent funds requested to retain and use for the program.</p> <p>Unspent funds for which you must apply for DCJ's consent to retain and use in the future.</p> <p>This excludes any amounts entered at items 15 and 16, above.</p>	<p>Enter the dollar amount of unspent funds your organisation is applying for DCJ's consent to retain and use them for the program.</p> <p>Applications for consent to retain and use unspent funds can only be made for eligible programs, as indicated in the Exceptions to the unspent funds general requirements for 2021–22 for returning or retaining unspent funds, on page 6.</p> <p>If you're applying for consent to retain and use unspent funds, you must also complete the relevant items in the Additional information section on the form in the Contracting Portal, as described below.</p>
<p>18. Funds to be returned to DCJ.</p>	<p>Enter the dollar amount of unspent funds to be returned to DCJ.</p> <p>Refer to Returning unspent funds on page 6. You must return unspent funds unless they satisfy one of the exemptions listed.</p> <p>Note that this applies to program funds only. Don't include the unspent portion of any special COVID-19 payments your organisation received from DCJ.</p> <p>Where possible, DCJ will withhold this figure from one or more of your next quarterly payments. DCJ will notify you of the timing, in writing.</p> <p>If you have any cash flow issues due to the timing, please discuss it with your DCJ contract manager.</p>

Information requested	How to respond and additional information
Reconciliation of unspent funds Total	<p>This is the automatically calculated sum of the amounts entered in items 15, 16 and 17.</p> <p>Ensure this figure reconciles to any surplus amount showing in the Surplus or Deficit field on the form in the Contracting Portal.</p>

Additional information

Information requested	How to respond and additional information
<p>19. Does the income reported above include any special payments from DCJ in the 2021–22 financial year to assist with expenses related to your organisation’s response to COVID-19?</p> <p>If ‘Yes’:</p> <p>a. Amount received</p> <p>b. Details of spending</p> <p>c. Amount unspent at 30 June 2022.</p>	<p>Answer ‘Yes’ or ‘No’.</p> <p>Note that any special COVID-19 payment amount received in 2021–22 will be included in the income total at item 1, above.</p> <hr/> <p>Enter the dollar amount of special COVID-19 payment received for this contract in 2021-22.</p> <hr/> <p>Provide a summary of what the special COVID-19 payment was spent on.</p> <hr/> <p>Enter the dollar amount of the unspent portion of the special COVID-19 payment for this contract, as at the end of the financial year.</p> <p>If your organisation was given an extension to carry forward spending of the special payment, this amount must also be included in the amount of unspent funds to be carried forward from this financial year, reported at item 16. For more details, refer to Exceptions to the unspent funds general requirements for 2021–22 for repaying or retaining unspent funds, on page 6.</p> <p>Otherwise DCJ will recover this unspent amount. However, don’t include this figure in the amount of funds to be returned to DCJ, at item 18.</p>
<p>20. Did you receive any special COVID-19 payments from DCJ in the 2019–20 and/or 2020–21 financial years, and have an unspent amount at 30 June 2021?</p> <p>If ‘Yes’:</p> <p>a. Amount unspent at 30 June 2021</p>	<p>Answer ‘Yes’ or ‘No’.</p> <hr/> <p>Enter the dollar amount of special COVID-19 payments received in 2019–20 and/or 2020–21 that was unspent at 30 June 2021.</p>

Information requested	How to respond and additional information
<p>b. Details of spending</p> <p>c. Amount unspent at 30 June 2022.</p>	<p>Provide a summary of what the remainder of the 2019–20 and/or 2020–21 special COVID-19 payments were spent on.</p> <hr/> <p>Enter the dollar amount of any unspent portion of the special COVID-19 payment for this contract, as at the end of the financial year.</p> <p>DCJ will recover this unspent amount. However, don't include this figure in the amount of funds to be returned to DCJ, at item 18.</p>
<p>21. How many full-time equivalent (FTE) employees were directly involved in providing the services agreed in this contract?</p>	<p>Enter the number of FTE employees that were directly involved in providing the services agreed in this contract to DCJ clients.</p> <p>This includes all part-time, full-time and casual employees, but excludes volunteers.</p> <p>For part-time and casual employees, convert the hours worked to the FTE hours for a year.</p> <p>Calculate the full-time equivalent by adding up all staff hours for the week (relevant to DCJ contracts) and divide by the number of hours regarded as a full-time position.</p> <p>Base the full-time hours for a week on the relevant employment contract or award that applies to your organisation. Generally this would be 38 hours, but it may differ.</p> <p>For example, if your award sets full-time hours at 38 per week and you have five part-time staff working a total of 138 hours per week, the calculation is 138 divided by 38, which gives you the full-time equivalent of 3.63.</p> <p>It's important that you enter the amount to two decimal places.</p>
<p>22. What percentage of your staff directly involved in delivering the services agreed in this contract are Aboriginal or Torres Strait Islander?</p>	<p>This information is required for reporting within the department and government.</p> <p>This information will also contribute to:</p>
<p>23. What percentage of your clients accessing the services agreed in this contract are Aboriginal or Torres Strait Islander?</p>	<ul style="list-style-type: none"> • our stewardship of programs targeted at Aboriginal people • statistical reporting about DCJ-contracted services delivered to Aboriginal communities, which we plan on sharing with the sector.

Information requested	How to respond and additional information
<p>24. Were any individual capital acquisitions identified in item 13, above, in excess of either:</p> <ul style="list-style-type: none"> • \$5000 (exclusive of GST), if contracted under a <i>Funding Deed</i>; • \$2000 (exclusive of GST), if contracted under an <i>Agreement for Funding of Services</i> (often referred to as the 'human services agreement' or 'HSA'); or • as otherwise specified in the contract? 	<p>Answer 'Yes' or 'No'.</p> <p>Note that these limits only apply to reporting of assets.</p> <p>The limits don't apply to ownership of assets held in trust by your organisation.</p>
<p>25. Please upload a copy of your organisation's asset register.</p>	
<p>26. Did you identify, in item 17 above, any unspent funds that you are eligible to apply for consent to retain and use for the program? If 'Yes':</p> <p>a. Have you submitted an <i>Application for consent to retain and use funds unspent in 2021–22</i> to your DCJ contract manager?</p> <p>b. If 'Yes', on what date did you submit the application?</p>	<p>Answer 'Yes' or 'No'.</p> <p>Applications for consent to retain and use unspent funds will only be accepted for eligible programs, as indicated in the Exceptions to the unspent funds general requirements for 2021–22 for returning or retaining unspent funds, on page 6.</p> <p>Answer 'Yes' or 'No'.</p> <p>Send the completed Application for consent to retain and use funds unspent in 2021–22 to your DCJ contract manager before 5pm on 31 October 2022. This is explained on page 8 of this guide.</p> <p>Note that DCJ will only accept applications made using the DCJ form.</p>
<p>27. Please add any comments in relation to the responses provided or documents uploaded to this form.</p>	<p>If any of the information or documents you've provided require explanation, please do that here.</p>