



Claim form reporting - Frequently Asked Questions

Responses to questions asked during the Grants Management Office Webinar - 27 March 2025

EMPLOYMENT EXPENDITURE TERMINOLOGY

ALL COSTS BEING REPORTED MUST BE GROSS FIGURES NOT NET.

Employment Hours: equals Actual Hours worked and Annual leave entitlement for all employees to the role and paid to employees (includes public holidays).

Calculation example - Actual Hours Worked + 4 weeks Annual Leave entitlement per 1 x Full Time Equivalent (FTE) is 35 hours x 52 weeks = 1820 hours.

If you enter hours in excess of 1820 hours, the claim will be capped at 1820 hours per FTE.

(See On-Costs definition below for treatment of Long Service Leave, Sick and Carers Leave, Holiday Leave loading and Superannuation.)

FTE for your Funding Deed: total number of FTE allowed as per your budget in your Funding Deed for this role.

FTE Actual: This will automatically populate from information provided in the Claim form.

Calculation example - Employment Hours divided by 1820, 1 x FTE = 1820 hrs per year.

Contracted Base Salary: refer to your Approved Budget within your Funding Deed for Base Rates.

Actual Base Salary: equals FTE Calculated x Contracted Base Salary. Figures provided here should reflect Base Rate x FTE Actual for role/s being reported. Claims will be capped at approved budget amounts.

Actual On-Costs: is the amount of On-Costs being claimed. Please refer to your approved budget for this amount.

On Costs include Long Service Leave, Sick and Carers Leave, Holiday Leave loading and Superannuation. On Costs claim will be capped at 23.5% of the Actual Base Salary for 24/25 and increase to 24% for FY 25/26 and FY 26/27.

Annual Leave Accrual is unused annual leave recorded as a provision in the financial statements.

Actual Employment Expenditure Totals for each Role for 24/25FY = Actual Base Salary + Actual On Costs.

EMPLOYMENT EXPENDITURE

Question

- Are the hours worked exclusive of any leave or just the actual hours worked?
- Gross wages - no leave, no super, etc. Just the actual hours worked, or the total wages paid, including everything??
- Where does Long Service accrual, annual leave accrual, workers comp, come into the table.

Answer

- See terminology explanations on page 1.
- Any accruals must be fully expended by 30th June 2027. Where costs cannot be evidenced or haven't been fully expended by the end of June 2027, the funds will need to be repaid to the Department.
- Grants Management Office (GMO) will only be providing one example as evidence.
- Grantees need to keep a full set of accounting records in case of an audit.
- Provisions for Annual Leave, Long Service Leave, Super and Work Cover are recorded as part of On-Costs.

Question

Could you clarify appropriate leave accrual entitlements?

- Leave accrual entitlements = leave earned less leave used
- Total number of hours of employment attributed=hours worked+public holidays+leave taken.
- 1 FTE on this program = 1820 hours per year.

Answer

See terminology explanations on page 1.

Question

How do you report topping up a role with general funds? Can we enter this as a separate line item in Payroll reporting with a comment?

The actual wages may be greater than the amount offered for the funding deed. Should I report the maximum amount funded, not the actual wages?

Answer

- If you enter hours in excess of 1820 hours, the claim will be capped at 1820 hours per FTE. For the purposes of the Claim Form submitted to GMO you are only required to include payroll expenditure being reported for funding received as part of the Phase 1 grant.
- Figures being reported should NOT EXCEED those listed in your Funding Deed. Reporting on hours/costs over those in your funding deed may delay payment for the next financial period.
- You can only claim the amount of wage funding for that financial period for positions approved for your project. Any expenditure over these amounts will be at your own cost and not claimable.

Question

For annual leave and other leave types the form refers to accrued leave. Last year we submitted accrued leave and then were asked to provide paid leave amounts. Can you confirm its just accrued? I don't understand the comment re hours worked including annual leave taken. If it's included as an on-cost why include the hours. To clarify, say in Year 1 the employee works 52 weeks and we claim 1 FTE plus on-costs. In Year 2 the employee works 48 weeks and takes the 4 weeks annual leave that they had accrued in the previous year. If we include the annual leave taken in the table we would be double dipping. It would have been claimed as an accrual in Year1 and as a payment in Year 2. Surely you should only be reporting Accrued?

Answer

See terminology explanations on page 1.

PROFESSIONAL DEVELOPMENT

Question

Is an invoice adequate evidence for Professional Development (PD) training undertaken? Not all forms of study will issue certificates of completion. Are there other forms of proof of attendance that would be required?

Answer

In the absence of a certificate of completion, an invoice will be accepted as proof of attendance.

Question

Can PD related travel costs be allocated to Operational Expenditure (OPEX)?

Answer

Yes, PD travel costs can be paid from the OPEX funding. If you require travel, accommodation and/or staff time costs associated with attending the professional development activity to be paid from the PD bursary, prior approval by LLS is required to support this. If required, please submit your requests to landcare.admin@lls.nsw.gov.au prior to activity being undertaken for approval.

Question

Do we need to spend exactly \$5,000 for each coordinator, or can the PD be over \$5,000 for some employees and under for others?

Answer

- Each 1 FTE coordinator role will only get up to \$5,000 - this cannot be transferred between roles.
- Allowable expenditure under the Grant Guidelines states that PD expenses, up to \$5,000 per local and regional coordinator role (pro rata) over the employment period.
- Successful applicants will need to demonstrate a direct link between the skills and experience obtained and the expected capabilities of the roles.

Question

What if PD funds are used to attend State or regional activities? What evidence is required for travel expenses for Local Landcare Coordinators (LLCs) to attend?

Answer

- PD travel costs should be paid from the OPEX funding.
- Prior approval from LLS is required if PD funds are used for travel costs.
- If approved, evidence required could include travel invoices, proof of expenditure, ticket invoice etc.
- As per the guidelines, the activity must demonstrate a direct link between the skills and experience obtained and the expected capabilities of the roles.

Question

Who is the LLS contact for PD approval?

Answer

Please email landcare.admin@lls.nsw.gov.au

OPERATIONAL AND ADMINISTRATION

Question

The claim form states 'Please provide evidence of operational costs...' is only referring to where you have disbursed funds to third parties?

It states that you need to ensure that adequate financial evidence can be provided if requested - so this implies this is for costs which have not been disbursed to third parties. It would be good to have some examples of where evidence needs to be attached to this form (e.g. does bookkeeping and audit need to be?).

Answer

You report only on what has been expended for the financial year you are reporting on. All Grantees MUST keep a full set of accounting records in case of an audit. The claim form provides examples - bank statements/ ledger showing disbursements/ transfer to the subgroups/ downstream recipients.

Question

Is any reporting required on Shared Services Hub allocation and expenditure?

Answer

No, there is no additional reporting required by the GMO as part of the Smarty Grant claim form related to expenses covered by the Shared Services Hub annual allocation. The Shared Services Hub is a component delivered by Landcare NSW as part of the Phase 2 grant funding. Reporting for both the Shared Services Hub annual allocation and Regional Community of Practice event funding is directly to Landcare NSW.

Question

Is there an updated eligible OPEX list - or do we use the Phase 1 grant guidelines?

Answer

Please refer to your deed of variation which lists eligible OPEX. If it's not listed in the deed but in the grant guidelines as an eligible cost, it will be reviewed and considered as part of the acquittal process. The grant guidelines can be accessed on Gateway. Please contact LLS at landcare.admin@lls.nsw.gov.au if you have further questions.

Question

Can we upload a spreadsheet instead of manual entry for OPEX reporting?

Answer

No, the table embedded within the form must be used for reporting purposes and to ensure required information is captured and reduce back and forth with grantees. Supporting information may be uploaded in support. The form will not be able to be submitted without the information being input directly into the form.

Question

Regarding 3rd party entities (ie Local Landcare Networks) is identifying disbursement of OPEX and FTE to each entity in our General Ledger sufficient? Are detailed line items OPEX expenditure required for each entity?

Answer

Yes, however the GMO claim form only requires the total of disbursement. Detailed line items need to be kept by YOU as part of your accounting records in case of an audit.

Question

Completing the table for operating expenses for grantees who have arrangements with third parties will involve assembling data from multiple different accounting systems, treasurers and bookkeepers, perhaps hundreds of entries, which will be very difficult to analyse. Rather than the example in the claim form, we think it would be more advantageous to ask for expenditure to be grouped into the categories for which expenditure has been provided. This would allow the GMO to easily compare expenses for the different funded networks, to identify any unusual or exceptional amounts and follow them up if warranted.

Answer

The grantee can collate third party expenses into desired groupings/categories. As the organisation with whom LLS have a legal contract with, it is their responsibility to collate and track expenditure relating to the grant and submit as one response. This is covered in the Funding Deed that has been signed. Failure to do so will delay payment and hold up acquittal processes as experienced in the previous year. We also don't want to limit eligible expenditure by supplying groupings and specific costs as this could be disadvantageous to the grantees.

Question

The request to provide evidence of operational costs - Such as bank statements/ ledger showing disbursements/ transfer to the subgroups. For example, our bank statement would show many expenses and income, partly unrelated to LEP. But the GMO would not know which is which. Another example, we transfer funds to subgroups for their operational expenses. We can easily generate such a ledger statement from our Xero system. However, GMO already knows how much this is, as it is 17.5% of the base salary amount. Any ledger showing disbursements does not say how much they might spend on telephone or anything else. We think that, by using the table suggested, the GMO would more easily be able to identify expenditure issues of concern.

Answer

The claim form only requires evidence for third party arrangements to show the distribution of funding to other parties. Detailed line items need to be kept by you as part of your accounting records in case of an audit.

Question

What about in-kind contributions? The in-kind contribution value was part of the original application process. Are we audited against this value. Note that this calculation took considerable time to calculate. Do we also need to record hours of carers, sick leave etc.?

Answer

For the purposes of the claim form, in-kind contribution is not reported, you are not able to cost in-kind contributions against the grant. The GMO are only interested in those items under the Funding Deed that are true costs. In-kind reporting will be documented through LLS outcomes reporting processes.

Question

Could Statutory Declarations be required in an audit?

Answer

This would be determined by the audit team on a need's basis. Statutory Declarations can be used as a supplementary document to support evidence provided where not all documentation is available. Statutory Declarations should support information where there is clarity required or gaps in information not as a sole supporting document.

Question

Can we include a provision for the audit? The audit will not have been completed and paid by June 30.

Answer

There is no need to allow for audit costs as program audits will be covered by LLS. Random audits of grantee organisations may be conducted during the life of the program. It is an expectation that Grantees keep a full set of accounting records to be provided in case of an audit. Grantees may also be subject to audit through other processes and will need to manage this within their own financial processes.



This initiative is made possible by the NSW Landcare Enabling Program, a collaboration between Local Land Services and Landcare NSW supported by the NSW Government.