NSW Department of Education

General Completion Guide

Financial Accountability Statement Submission Guide

2025 Financial Accountability Reporting Period | 1 January 2025 to 31 December 2025

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1 Introduction

1.1 Purpose of this guide

This guide supports Approved Funded Providers to complete and submit Financial Accountability Statements for the NSW Department of Education programs listed below as part of the service-level acquittal process.

It should be read together with:

- the relevant Program Guidelines;
- the Early Childhood Education Grants Programs Funding Agreement Terms and Conditions;
- the Financial Accountability – Information for Services;
- the Financial Accountability Return Guide; and
- the relevant Program Frequently Asked Questions (FAQs), where available.

This guide provides program-specific instructions for completing the Financial Accountability Statement for each program.

Short Name	Program
AFaT	Aboriginal Families as Teachers
ATEL	Additional Targeted Equity Loading
BCDP	Business Capability Development Program
DIP	Disability and Inclusion Program
FIT	Flexible Initiatives Trial
HDPG	Health and Development Participation Grant
NAT	National Applied Trial of the Preschool Outcomes Measures
NNM	Ninganah No More
SSP	Start Strong Pathways
SSCW	Start Strong Capital Works
GYO	Grow Your Own

1.2 Before you begin

Before completing the Financial Accountability Statement:

- Complete the Financial Accountability Statement in the order presented. Some sections, totals, balances and surplus amounts are automatically calculated based on information entered earlier in the statement.
- The amounts reported in the Financial Accountability Statement should be supported by the provider's accounting records, financial management system and supporting documentation. Providers should ensure each amount can be traced to source documentation and allocated to the relevant funding program.
- Where expenditure has been funded from more than one NSW Government or Commonwealth funding program, providers must allocate the expense to the relevant funding source using a reasonable and consistent method. The same expense must not be reported against more than one funding stream or funding program, and providers must retain records supporting the allocation methodology.
- Report all income and expenditure amounts excluding GST, unless otherwise specified in the Financial Accountability Statement.
- Report actual expenditure incurred during the relevant reporting period. Do not estimate expenditure unless the relevant program guidance specifically allows it.
- Providers should consult their accountant or bookkeeper where necessary to ensure income and expenditure have been correctly allocated and reported.
- Totals, balances and surplus amounts are automatically calculated within the Financial Accountability Statement based on the information entered by the provider.

2 Financial Accountability Statement

2.1 Service Details

This section is automatically pre-populated. Check that the Approved Provider Name, Provider Approval ID, Service Name, and Service Approval ID are correct.

Field	What to Check
Approved Provider Name	Legal name of the approved provider
Provider Approval ID	Provider approval identifier
Service Name	Name of the funded service
Service Approval ID	Service approval number for the funded service

2.2 Funding received from the department

This section is automatically pre-populated and includes the funding your service received under the relevant program for the reporting period.

Check the pre-populated amounts against your ECCMS records, accounting records and bank receipts. Funding amounts in ECCMS are shown excluding GST in the Payments tab of the Funding Specification.

Some Financial Accountability Statements may include additional funding components or funding streams. Where applicable, these are automatically pre-populated based on the funding paid to your service.

2.3 Program Expenditure

Only include expenditure that:

- relates to the relevant program;
- was incurred during the relevant reporting period;
- complies with the relevant Program Guidelines and Spending Rules; and
- can be supported by financial records.

Do not:

- report the same expenditure against more than one funding stream or funding program;
- include expenditure that is not permitted under the relevant Program Guidelines; or
- include GST where amounts are required to be reported excluding GST.

Other expenditure (please specify):

- Enter any eligible expenditure that does not fit within the listed categories. Providers must specify the expenditure type and ensure it aligns with the relevant program guidelines and spending rules. Supporting documentation must be retained to demonstrate that the expenditure is eligible and related to the funded program.

2.4 Additional Information

Use the Additional Information section to provide information that supports the figures reported in your Financial Accountability Statement.

The Additional Information fields relating to surplus funds and how the funding was spent are mandatory. If you have no additional information to provide, please enter 'N/A'.

2.5 Surplus Overview

The Surplus overview is automatically calculated based on the information entered throughout the Financial Accountability Statement.

The Total Balance (Surplus) represents any funding that has not been acquitted through eligible expenditure during the relevant reporting period.

Important: The Total Balance (Surplus) is calculated based on the information reported throughout the Financial Accountability Statement. Any unspent funding remaining at the end of the reporting period must be returned to the department in accordance with the Funding Agreement Terms and Conditions and the relevant Program Guidelines.

2.6 Certification and Provider Accountability

By submitting the Financial Accountability Statement, the Approved Funded Provider is confirming that the information provided is true and correct, funds have been spent in line with the Funding Agreement Terms and Conditions and Program Guidelines and supporting documentation has been retained.

The department may undertake an audit or funding compliance review and may request supporting documentation. Providers should ensure that each amount reported can be traced back to source records and that the use of funds aligns with the relevant spending rules.

3 Appendices

3.1 Common Errors to Avoid

Avoid the following common errors when completing your Financial Accountability Statement:

- reporting expenditure that is not allowable under the relevant Program Guidelines;
- including GST where amounts must be reported excluding GST;
- reporting expenditure outside the relevant reporting period;
- reporting amounts that cannot be supported by financial records;
- reporting the wrong surplus amount or failing to report unspent funding where a surplus exists; or
- reporting the same expenditure against more than one funding stream or funding program.

3.2 Records to retain

Providers must retain sufficient financial and supporting records to demonstrate that the reported expenditure was incurred in accordance with the Funding Agreement Terms and Conditions, the relevant Program Guidelines and the relevant spending rules. Supporting documentation must be made available to the department upon request.