

Indigenous Student Success Program 2021 Financial Acquittal

Organisation

James Cook University

1. Financials – income and expenditure

Table 1a ISSP income available to support Indigenous students in 2021 (excluding GST)¹

Item	(\$)
A. ISSP Grant	
ISSP Grant 2021 (flexible component)	3,219,406
ISSP Grant 2021 for preserved scholarships	2,804
Subtotal ISSP Grant 2021	3,222,210
B. Other ISSP Related Income	
Rollover of ISSP funds from 2020 (and earlier years)	200,000
Interest earned/royalties from ISSP funding ²	
<i>If no interest has been earned briefly state why</i>	
Sale of ISSP assets	
Subtotal other ISSP related income	
Grand total for 2021	\$3,422,210

Table 1b Other funding available to support Indigenous students in 2021 (excluding GST)³

Item	(\$)
A. Other non-ISSP funds⁴	
Other funding provided under HESA ⁵	
Other Commonwealth Government funding	
ATO cash flow boost voluntarily allocated by you to this activity	
Funds derived from external sources ⁶	
Total of other non-ISSP funds for 2021	

Table 1c Expenditure on support for Indigenous students during 2021 (excluding GST)⁷

Item ⁸	Actual ISSP (\$) ⁹	Estimate other funds (\$) ¹⁰	TOTAL (\$) ¹¹
Preserved scholarships	-	-	-
Scholarships from flexible ISSP funding	353,700	-	353,700
Salaries for staff working on ISSP activities (excluding JobKeeper payments) ¹² (Sch A)	2,134,460	1,211,953	3,346,413
Administration for staff working on ISSP activities (Sch B)	409,482	-	409,482
Tutorial Assistance, Pastoral Care, Outreach activities, cultural competency strategies etc (non-salary components)	-	-	-
Travel – domestic (airfares, accommodation & meals)	82,223	-	82,223
Travel – international (airfares) ¹³	-	-	-
Travel – international (accommodation and meals)	-	-	-
Conference fees and related costs ¹⁴	-	61,191	61,191
ISSP Asset purchases made during 2021 ¹⁵	-	-	-
Other (including other ATO cash flow boost expenditure not included in above figures)	-	205,809	205,809
Non-capital equipment	2,300	-	2,300
Marketing and advertising	46,244	-	46,244
Telephone	498	-	498
Transport Fees	4,128	-	4,128
Printing & Photocopying	10,396	-	10,396
Contractors expenses	22,746	-	22,746
Awards, prizes & gifts	309	-	309
Training expenses	1,920	-	1,920
Creative services & graphic design	1,465	-	1,465
Staff / student medical expenses	131	-	131
Entertainment	62	-	62
Freight	799	-	799
Catering services & supplies	3,717	-	3,717
Uniform expenses	5,106	-	5,106
Teaching fees & resources	670	-	670
Contribution to the Aboriginal and Torres Strait Islanders Marine Science Program	20,050	-	20,050
A. Total Expenditure 2021	\$3,100,406	\$1,478,953	\$4,579,359
B. Unexpended 2021 ISSP funds approved for rollover into 2022 grant year¹⁶	\$319,000		
C. Unexpended 2021 ISSP funding to be returned to the NIAA – flexible component	-		
D. Unexpended 2021 ISSP funding to be returned to the NIAA – preserved scholarships	\$2,804		
2021 ISSP funding committed (A + B + C + D)¹⁷	\$3,422,210		

For NIAA information only

JobKeeper payment/s received and expended on this activity (value \$)	\$Nil
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2. Rollovers

Table 2 Rollovers ¹⁸

	Rolled over (\$) (A)	Expended/committed ¹⁹ (\$) (B)	Excess to be returned to the NIAA ²⁰ (\$) (C) (C = A – B)
2019 funds rolled over into 2021			
2019 funds approved for roll over into 2022 (if applicable)			
2020 funds rolled over into 2021			
2020 funds approved for roll over into 2022 (if applicable)	\$94,000		
2021 funds approved for roll over into 2022	\$225,000		

Please provide details of rollovers outlined in Table 2:

As per Higher Education Support (Indigenous Student Success Program) (Rollover of Grant Amounts) Determination 2022 dated 16 March 2022.

3. Goods and Services Tax

Table 3 Goods and Services Tax (GST) paid under ISSP - 1 January – 31 December 2021²¹

1. GST received by you in 2021 as part of the Indigenous Student Success Program funding under the <i>Higher Education Support Act 2003</i> ²²	\$
2. GST remitted or committed for payment to the Australian Taxation Office (ATO) (in the remittance instalments shown below)	\$
Amount remitted: \$	Amount remitted: \$
Date remitted: / /	Date remitted: / /
	Amount remitted: \$
	Date remitted: / /

4. ISSP Assets

Table 4a ISSP Assets inventory²³

Asset Description/ category	Adjustable Value ²⁴	ISSP contribution ²⁵

Table 4b ISSP Assets - purchases during 2021 ²⁶

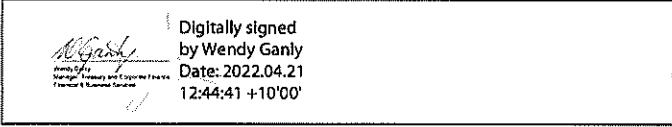
Asset Description/ category	Purchase Value	ISSP contribution

Table 4c ISSP Assets - disposals during 2021

Asset Description/ category	Adjustable value	Disposals/ Sale Price ²⁷	ISSP component ²⁸	Disposals Age ²⁹

5. Endorsement of the Financial Acquittal³⁰

2021 Financial Acquittal supported and initialled by:

Name:	Wendy Ganly			
Title:	Manager – Treasury & Corporate Finance			
Phone:	(07) 4781 6374	Email:	Wendy.ganly@jcu.edu.au	
Signed:	 Digitally signed by Wendy Ganly Date: 2022.04.21 12:44:41 +10'00'		Date:	21/4/22

INDIGENOUS STUDENT SUCCESS PROGRAM 2021 CERTIFICATION

Complete this certification after reading the completed 2021 Performance Report and 2021 Financial Acquittal for the Indigenous Student Success Program.

I certify that:

- (i) the Institution has met the eligibility requirements of the Indigenous Student Success Program as set out in the Indigenous Student Success Program guidelines and the *Higher Education Support Act 2003*; and
- (ii) the 2021 Indigenous Student Success Program Performance report presents an accurate summary of the Institution's use of program funds and of other activities undertaken by the Institution to improve Aboriginal and Torres Strait Islander student and staff outcomes; and
- (iii) the 2021 Indigenous Student Success Program financial acquittal represents a complete, true and correct summary of transactions that took place during 2021 under the Indigenous Student Success Program; and
- (iv) Indigenous Student Success Program funds, and any interest earned or royalties/income derived from these funds, was expended on activities consistent with the Indigenous Student Success Program guidelines and the *Higher Education Support Act 2003*.

I understand that:

- (i) the Minister or the Minister's delegate may seek further information to support this certification; and
- (ii) the information contain in this report may be shared with Universities Australia; and
- (iii) in the event that I have not remitted GST paid under the Agreement to the Australian Taxation Office, that it is my obligation to remit those amounts, as required under the *A New Tax System (Goods and Services Tax) Act 1999*; and
- (iv) it is an offence under the *Criminal Code Act 1995* to provide false or misleading information.

Certification recommended by the university's Indigenous Governance Mechanism:

Name:
Title:

Signed: Digitally signed by Prof N M Nakata
Date: 2022.04.21 13:45:35 +10'00' Date:

Certification made by Vice-Chancellor or equivalent delegate³¹:

Name:
Title:

Signed: Date:

Additional information for completing the template

¹ The financial tables have a dual purpose of itemising actual income and expenditure associated with the ISSP in 2021 as well as estimating other funds and expenditure supporting Aboriginal and Torres Strait Islander students at the university. The information in tables 1a, 1b and 1c helps NIAA recognise the commitments your institution is making to lift and sustain Aboriginal and Torres Strait Islander student outcomes. Please feel free to add additional “item” lines as required.

² Interest earned on ISSP is considered to be ISSP funding and must be used in accordance with the ISSP Guidelines.

³ Please estimate the funds available if exact amounts are not known.

⁴ Please insert additional lines if the listing below do not suit your university’s arrangements.

⁵ Please include funding provided under the Commonwealth Grants Scheme and Higher Education Participation and Partnerships Program.

⁶ Examples of other funding are philanthropic donations, other student payments, business income etc.

⁷ Where applicable, figures provided in this table must be consistent with the figures provided in the institution’s 2021 Performance Report.

⁸ Please insert additional lines if the listing below do not suit your university’s arrangements.

⁹ List the expenditure of the income listed in Table 1a, not including the funding rolled over from previous years (this is detailed in Table 2).

¹⁰ List the expenditure of the income listed in Table 1b.

¹¹ Sum ISSP expenditure and other funds expenditure.

¹² If the staff member works on non-ISSP specific activities, only record the pro-rata amount that reflects the amount of time the staff member worked on ISSP-specific activities. Include expenditure on salaries for staff that provide tutorial assistance. May include pro-rata expenditure on salaries for staff time spent monitoring and recording tutoring and student withdrawals.

¹³ Note that only airfares for international travel for students can be funded under ISSP.

¹⁴ Costs may include, but are not limited to, registration fees, presentation fees, equipment costs etc.

¹⁵ Assets are defined in the *Indigenous Student Assistance Grants Guidelines 2017*, and are items that have an individual value of \$5,000 or more.

¹⁶ This should match the figure in Table 2.

¹⁷ This figure should equal the Grand total in Table 1a

¹⁸ All rollovers have to be agreed with the NIAA and listed in a relevant determination, check with NIAA if you are unsure of your roll over information.

¹⁹ For 2019 funds rolled into 2021 and 2020 funds rolled in to 2021, the amounts included here should be the amount expended in 2021.

²⁰ This is the amount of the rollover not expended. NIAA will issue an invoice for any amounts listed in this column.

²¹ If GST is not paid to you, do not complete the table in section 3. If GST is paid to you, the amount of GST funding included in each payment is set out in a Recipient Created Tax Invoice (RCTI) issued to you at the time of the payment. State whether these amounts have been remitted to the Australian Taxation Office (ATO) or committed for payment to the ATO.

²² This amount is stated on your Recipient Created Tax Invoices (RCTIs).

²³ Record all active assets acquired using ISSP funding. Active assets are those that have not been sold or disposed of.

²⁴ Adjustable value means the cost of an asset less its decline in value determined in accordance with the Australian Taxation Office Guide to Depreciating Assets 2014.

²⁵ The ISSP contribution should be recorded in the same ratio to the ISSP funds used to purchase the item (this includes any sale of an older asset trade in of old assets purchased with ISSP funding).

²⁶ Include any assets purchased during 2021 using ISSP funding that are valued over \$5,000, any assets in this category should have been agreed with the NIAA prior to the item being purchased.

²⁷ Where an item has been stolen or destroyed, the words ‘stolen’ or ‘destroyed’ should be listed in the sale price column.

²⁸ The ISSP component should be the proportion of the sale price in the same ratio as the proportion of ISSP funding that contributed to the purchase of the asset.

²⁹ Where groups of assets are disposed of, an average age can be provided.

³⁰ Appropriate endorsement/authorisation is required to ensure compliance with the ISSP Guidelines and the 2022 Outcome Letter. If the organisation is subject to audit by an Auditor-General of the Commonwealth or State or Territory government this endorsement must be signed by the Chief Financial Officer or an executive officer with primary responsibility for the organisation’s internal audit function (e.g. an internal auditor). If the organisation is not normally subject to audit by an Auditor-General, then the organisation’s auditor should sign this authorisation.

³¹ For the purposes of this certification, an equivalent delegate is either the Acting Vice Chancellor, a Deputy Vice-Chancellor, a Provost, or a relevant senior executive who reports directly to the Vice-Chancellor.