

Indigenous Student Success Program

2022 Financial Acquittal

Organisation

James Cook University

1. Financials – Income and expenditure

Table 1a ISSP income available to support Indigenous students in 2022 (excluding GST) ¹

Item	(\$)
A. ISSP Grant 2022 ²	3,089,894
B. Other ISSP Related Income	-
Interest earned/royalties from ISSP funding ³	-
<i>If no interest has been earned briefly state, why</i>	
<i>The University accounts for all funds received at a corporate level and funding sources are identified in the account structure. While corporate funds earn interest, whether from the main operating account or term deposits, interest has not been specifically accounted for on the ISSP 20221 funds.</i>	
Sale of ISSP assets	-
2022 ISSP Grant Income (excluding rollovers)	\$3,089,894

Table 1b Other funding used to support Indigenous students in 2022 (excluding GST) ⁴

Item	(\$)
A. Other non-ISSP funds ⁵	-
Other funding provided under HESA ⁶	-
Other Commonwealth Government funding	-
Funds derived from external sources ⁷	
• Salaries for staff working on ISSP activities	\$1,399,566
• Conference fees and related costs	\$75,790
• Other	\$273,166
Total of other non-ISSP funds for 2022	\$1,748,522

Table 1c ISSP Grant Expenditure on support for Indigenous students during 2022 (excluding GST) ⁸

Item⁹	Actual ISSP (\$) ¹⁰
Scholarships from flexible ISSP funding	323,304
Salaries for staff working on ISSP activities ¹¹ - Schedule A	2,012,825
Casual Salaries for staff working on ISSP activities – Schedule B	361,843
Tutorial Assistance, Pastoral Care, Outreach activities, cultural competency strategies etc (non-salary components)	-
Travel – domestic (airfares, accommodation & meals)	14,293
Travel – international (airfares)	-
Travel – international (accommodation and meals)	-
Conference fees and related costs ¹²	-
Repairs and maintenance	10,056
Periodicals	2,592
Advertising and marketing	28,458
Communications	260
Fees and charges	125
Motor vehicles expenses	654
Occupancy and utilities	75
Printing and stationery	6,962
Professional fees	3,920
Rental, hire and other leasing	91
Staff development	749
Subscriptions	424
Entertainment	187
Freight	385
Postage	93
Catering	1,396
Staff amenities	2,024
ISSP Asset purchases made during 2022 ¹³	-
A. Total Expenditure of ISSP 2022 Grant (excluding expenditure from all rollovers into 2022)	\$2,770,716
B. Unexpended 2022 ISSP funds <i>approved</i> for rollover into 2023 grant year¹⁴	300,000
C. Unexpended 2022 ISSP funding to be <i>returned</i> to the NIAA	19,178
2022 ISSP funding committed (A + B + C) ¹⁵	\$3,089,894

2. Rollovers

Table 2 Rollovers ¹⁶

			<i>The two options below should total unspent funds for that line</i>	
	Project Funds Rolled over (\$)	Project Funds Expended/committed ¹⁷ (\$)	Excess Option 1: Unspent funds to be rolled into 2023 ¹⁸ (\$)	Excess Option 2: Unspent funds to be returned to the NIAA ¹⁹ (\$)
2020 funds rolled over into 2022 - please complete column for Option 1 or 2 for any unspent funds	-	-	-	-
2021 funds rolled over into 2022 - please complete column for Option 1 or 2 for any unspent funds	319,000	319,000	-	-
Unexpended 2022 Funds (From Table 1c, Rows B and C)			300,000	19,178
Total funds approved for rollover into 2023 or to be returned ²⁰			300,000	19,178

3. Goods and Services Tax

Table 3 Goods and Services Tax (GST) paid under ISSP - 1 January – 31 December 2022²¹

1. GST received by you in 2022 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: \$	Amount remitted: \$
Date remitted: / /	Date remitted: / /	Date remitted: / /

4. ISSP Assets

Table 4a ISSP Assets inventory ²³

Asset Description/ category	Adjustable Value ²⁴	ISSP contribution ²⁵

Table 4b ISSP Assets - purchases during 2022 ²⁶

Asset Description/ category	Purchase Value	ISSP contribution

Table 4c ISSP Assets - disposals during 2022

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

5. Endorsement of the Financial Acquittal³⁰

2022 Financial Acquittal supported and initialled by authorised officer:

Name:

Title:

Phone:

Email:

Signed:

Date:

INDIGENOUS STUDENT SUCCESS PROGRAM 2022 CERTIFICATION

Complete this certification after reading the completed 2022 Performance Report and 2022 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 2022 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 2022 Indigenous Student Success Program financial acquittal represents a complete, true and correct summary of transactions that took place during 2022 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:

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 2022, 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 Do not include rollovers in ISSP 2022 Grant amount. Prior year's rollover figures to be included in Table 2.
- ³ Interest earned on ISSP is considered to be ISSP funding and must be used in accordance with the ISSP Guidelines.
- ⁴ Please estimate the funds available if exact amounts are not known.
- ⁵ Please insert additional lines if the listing below do not suit your university's arrangements.
- ⁶ Please include funding provided under the Commonwealth Grants Scheme and Higher Education Participation and Partnerships Program.
- ⁷ Examples of other funding are philanthropic donations, other student payments, business income etc.
- ⁸ Where applicable, figures provided in this table must be consistent with the figures provided in the institution's 2022 Performance Report.
- ⁹ Please insert additional lines if the listing below do not suit your university's arrangements.
- ¹⁰ 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).
- ¹¹ 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.
- ¹² Costs may include, but are not limited to, registration fees, presentation fees, equipment costs etc.
- ¹³ Assets are defined in the *Indigenous Student Assistance Grants Guidelines 2017*, and are items that have an individual value of \$5,000 or more.
- ¹⁴ This should match the figure in Table 2.
- ¹⁵ This figure should equal the Grand total in Table 1a
- ¹⁶ All rollovers have to be agreed with the NIAA and listed in a relevant determination, check with NIAA if you are unsure of your rollover information.
- ¹⁷ For 2020 and 2021 funds rolled into 2022, the amount included here should be the amount expended in 2022.
- ¹⁸ This is the amount of the rollover not expended that has been approved to be rolled over into 2023.
- ¹⁹ This is the amount of the rollover not expended and not rolled over into 2023. NIAA will issue an invoice for any amounts listed in this column.
- ²⁰ Total funds in this row should equal the unspent ISSP balance in the Providers bank account at 31 Dec 2022.
- ²¹ If GST is not paid to you, do not complete Table 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 2022.
- 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 2022 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 2023 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.