

Frequently asked questions

2024-2025 annual accountability briefing sessions

7 August and 2 September 2025 sessions

Frequently asked questions (FAQs) from service provider annual accountability briefings. These FAQs will be updated as required after subsequent sessions.

General questions

2 September 2025 session

1. **When entering the number of Aboriginal staff in your organisation, is it in total, or broken down by contract?**

Enter the number of Aboriginal staff into the corporate-level form as a total for your whole organisation, rather than contract-level.

2. **Why are audited financial statements required at corporate level?**

The DCJ Funding Deed and Agreement for Funding of Services require you to submit audited financial statements if your organisation is required to have your financial statements audited under any Australian law. Whether the financial statements are required to be audited depends on many factors. For example, your organisation's constitution, incorporation type, registration type, regulatory requirements, and the size of your organisation. If you're unclear about this, obtain independent advice or consult your organisation's accountant or auditor for professional advice.

3. **Is the audited report for the organisation or for the DCJ contract only?**

The audited report is for the whole organisation, required at corporate-level.

4. **Our audited financial statements will not be received until mid-November; can we obtain an extension to submission?**

No. Late received audited financial statements or reports is not an exceptional circumstance where an extension will be approved. You must mitigate the timeframe with your auditor to submit by 31 October 2025.

Exceptional circumstances typically include:

- A major crisis in location or for the service provider
- A natural disaster
- Sorry business
- Unforeseeable event that could not be mitigated.

If there is another reason for exception, that may warrant consideration reach out to your contract manager to discuss.

5. When will we hear the outcome of an unspent fund's application?

Where you meet the unspent funds requirement or exceptions, you may submit an application to retain. Your contract manager will review the application and get back to you as soon as possible by the end of December 2025.

6. Do we need to submit an application to retain unspent funds for funding over multiple years, for example, payments made in advance for future years?

Where funds are paid in advance for use in following financial years, and there are specific contract terms and conditions for this provision, you may apply to retain those unspent funds.

7. If we are applying to retain unspent funds, when do we put in an application?

The unspent funds application must be attached to your annual accountability contract-level submission, through the PACS Portal

8. Where can we find an income and expenditure template?

There is an income and expenditure template on the DCJ website that's available for use.

9. For capital assets, does a grant need to be received during the year, or any year, as long as the purchase was in the 2024-2025 financial year?

The funding to purchase capital asset can be from funds received during the financial year or from a previous year's unspent funds. However, the funds used to purchase the capital asset must meet the applicable policies and approval process.

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10. Will recordings of the annual accountability briefing sessions and slides be made available?

Yes. Briefing sessions will be recorded and made available to the registered participants, along with slides.

11. Can an organisation's Conflict of Interest Policy be contained within a Code of Conduct Policy?

Yes. Each organisation can choose the best approach to address the requirements for ensuring Conflicts of Interest are identified and managed. This can be a stand-alone policy or be incorporated into another policy (e.g. code of conduct or related party transactions policy).

12. We have a board member who has commenced employment in DCJ. They have submitted a declaration of conflict-of-interest form to DCJ and have yet to be advised. The DCJ contract manager is aware, are we required to note this as an exception?

No. As you have notified your DCJ contract manager, you do not need to list this as an exception to paragraph 4d within the service provider corporate level declaration form.

13. Our organisation works on a calendar financial year. We are normally required to send an email to our contract manager to request an extension. Do we now use the extension request form in PACS instead of an email?

You will need to request an extension for your corporate-level annual accountability submission, using the provider detail update function in the PACS Portal prior to 31 October. Please ensure you include the reasoning - your organisation works on a calendar financial year basis.

You are still required to submit contract-level annual accountability forms by 31 October 2025.

14. Is there a breakdown of what to include in the direct and indirect expenses?

Yes. Information on reporting direct and indirect costs is available on the DCJ website.

15. Our accountant says superannuation and workers compensation should be included in wages. DCJ says it should not. How should this be acquitted?

All direct salary and wages are to be reported at item 9 of the portal. Any related direct on-cost such as superannuation and workers compensation should be reported at item 10 of the portal for contract level reporting.

16. **For employment related expenses, are the annual leave, long service leave and sick leave answers supposed to be for 'provisions' or just actual amounts paid for these leave types during the year?**

Yes. DCJ allows provisions to be included as expenditure under accrual accounting including annual leave and long service leave which are recognisable under the Australian Accounting Standards. Sick leave provisions are subject to meeting the requirements of the relevant Accounting Standards.

Such provisions related to direct employees should be reported at item 10 and for Indirect employees should be reported at item 12 of the contract level reporting in the PACS Portal.

17. **How do we expense an asset for the full amount without using depreciation expense. In addition, how are we to depreciate assets that are still on the balance sheet that haven't been fully depreciated?**

For DCJ reporting purposes, for assets purchased using DCJ program funds, the full cost of the asset should be reported as an expense in the financial year of purchase at item 13 of the contract level portal template. Since the full cost of the asset is claimed in the year of purchase, depreciation on the same asset must not be claimed in later financial years.

18. **Does other income (e.g. entity contribution or donations) need to be included in the contract-level Income and Expenditure Statement?**

No. Additional income, such as donations not related to DCJ funding, should not be noted in the Income and Expenditure Statement.

19. **Do we need to breakdown funds further than the detail asked for in the contract-level income and expenditure spreadsheet?**

DCJ may, at its discretion, require you to provide an itemised breakdown of any income and expenditure items.

20. **Where do ERO funds from last year that were able to be carried forward go?**

For SHS providers who received the 2024/2025 Commonwealth wage supplementation payment paid in April 2025, it was expected that this would apply to wages in the financial year.

DCJ advised providers in a communique of the 15 April 2025, that they would be able to roll over any unspent amount of the supplementation payment to spend in 2025/2026 without the need to apply for DCJ consent. This approval applies only to the supplementation payment; for other unspent funds, the unspent funds policy will apply.

21. **If we are requesting unspent funds to be retained, but don't know if they will be approved or not, where do we list this in the form?**

If you meet the unspent funds requirements and exceptions, enter the unspent funds figure you're requesting to retain at item 20 of the contract-level form. If your request is declined, your contract manager will ask you to move the figure to item 21 of the form 'Funds to be returned to DCJ', then re-submit the form. If approved, you will be asked to move the figure to item 18.

22. **Can we fill in the focus area section before the financial section? Or is it purely sequential?**

Forms must be filled in sequentially, however, you can save a section and visit it again later.

23. **Is there a blank version on the resource list that we can show the board?**

A list of resources can be found in the resources to assist with your annual accountability submission section of the DCJ website.

24. **Can I update or change information after I submit?**

Yes. You can ask your contract manager to send the form back to you for more information to be added.

Payments and Contracts Portal (PACS Portal) specific questions

2 September 2025 session

1. **Does the PACS Portal advise if we haven't answered all questions and/or uploaded all required documents?**

Yes. The PACS Portal will highlight which questions have not been answered and will not allow you to proceed until they have been addressed.

2. **How long does the data entered in the form remain accessible for us to keep entering information before we submit the form?**

As long as you have saved the form, the data will remain available to be updated until you submit, it won't expire.

3. **What happens if the total amount funded by DCJ shown in the form is different to what's shown in the Portal?**

Please email PACS support for assistance with resolving the discrepancy - PACSupport@dcj.nsw.gov.au

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4. **How do we gain assistance or access/logins to the DCJ PACS portal?**

Refer to the DCJ Website for information on the new Payment and Contracts Portal (PACS Portal). The webpage holds existing FAQ's including how to gain access to the PACS Portal.

For assistance, you can also contact PACS support:

- Phone 02 9716 2188
- Email PACSupport@dcj.nsw.gov.au for PACS procedural advice for service providers.

5. **Are the completed accountability forms able to be printed this year?**

Unfortunately, there is no ability for you to download or print a copy of the accountability form. You can however, print screen shots of each page.

6. **Can we save what we have done in our PACS Portal forms and come back later to complete?**

Yes, you should save as frequently as possible, to avoid losing information. Information will only be saved once you've pressed the save and next button at the bottom of each page.

7. **Is it possible for multiple registered users from our organisation to submit information separately? Or in one form under one login only?**

Yes, you can have as many PACS Portal users and Portal Administrators as your organisation requires. Any portal user can add information to the same form. Only Portal Administrators will be able to submit the form.

8. **Where in the PACS Portal do we update new members of our governing body?**

You can keep a record of your governing body's committee members by creating a new contact or editing an existing contract and adding the contact type 'Board Member and/or Authosed Signatory'.

9. **If we have staff changes during the process, can we transfer PACS Portal access over to a new person, and have the draft forms retained?**

Each portal user requires their own unique e-mail address to access the portal. If a staff member leaves, you can put in a Provider Detail Update to de-active a user who has left the organisation and request a new user access to the portal. Email PACSupport@dcj.nsw.gov.au if you have any difficulties with this.

User access does not affect the data on your portal, including any forms that may have been started by a user who leaves your organisation.

10. How can I login to OKTA on a new device?

Okta authentication can be transferred to a new device. Email PACSSupport@dcj.nsw.gov.au and we can send a multifactor reset link.

11. Why aren't approved carried-forward unspent funds pre-populated by the PACS Portal?

The annual accountability form was not designed to pre-populate any data apart from the payments that were made by DCJ to service providers during the financial year. Approved carried-forward unspent funds must be entered by the Service Provider.

Targeted Earlier Intervention (TEI) specific questions

1. Are we able to rollover unspent funds from the contracts that end on 31 December 2025 to the new contracts commencing 1 January 2026?

The provisions of the Agreement of Funding Services Clause 9.6 requires that any funds that are uncommitted and unspent must be returned to the Department at the end of the contract term. It has been confirmed that unspent funds cannot be transferred from an expired contract into a new contract for Community and Family Support.

2. What financial requirements will my organisation be required to complete for the end of the TEI contracts on 31 December 2025?

At the end of any contract term which will occur in December 2025, the provider is only required to acquit the funds to DCJ with a contract-level income and expenditure statement. The requirement for corporate level financial statements would then need to occur in the normal cycle of annual accountability on or before 31 October 2026.

Your organisation will be required to submit contract level income and expenditure statement; this doesn't need a qualified audit; it must be reconciled by the accounting system and authorised by an appropriate authorised representative of the provider.

The contract requires your organisation to return any unspent funds within 20 business days from the end of the contract time. These funds will need to be return to DCJ by cheque or electronic transfer.

3. What if we have obligations for the payment of oncosts for staff such as workers compensation or long service leave due after 31 December 2025?

a) Workers' compensation

For a commitment to be recognised for a contract ending 31 Dec 25, the services relating to the commitment must be provided within the contract period or term. Our contract limits commitment for expenditure that is likely to occur after the end of the term. (Agreement for Funding Services – Clause 9.3). Therefore, advance payments for workers compensation premium that relates to period beyond contract end date is not supported. No disclosure is required in the Balance Sheet. Also, there is nil impact to any potential unspent funds as payment is not allowed.

b) Long service leave – to be confirm.

Permanency Support Program (PSP) specific questions

1. Financial statements can't be approved by an auditor until these adjustments are accrued back to the correct financial year. When will the annual reconciliation be available?

The outcome of the annual reconciliation will be issued to service providers in mid-September for their review and agreement.

2. We have had instances where a substantial back-payment from an annual reconciliation comes through and is recorded in the PACS Portal as income in the subsequent year. How can we then acquit this when the expenses to deliver that service occurred in the previous year?

The back-payment relating to previous financial year can be recorded at item 7 as a negative, essentially reducing your current year income or payments by the same amount. DCJ will include the back-payment in the correct financial year when performing the unspent funds reconciliation as we did with the previous PSP contract.

3. Why are there two reporting processes for PSP?

For the 2024-2025 annual accountability process, PSP service providers are required to submit their contract-level income and expenditure statement in the same format as previous years.

PSP service providers were recently advised of a separate obligation that sits outside of the 2024-2025 annual accountability process, to populate and submit an additional standard income and expenditure statement template using their trial balance.

Two processes this year will support data integrity as we move to the use of a standardised I&E across all PSP service providers. The two processes will be integrated into one process from next year.