

Schedule B: Guidelines for presenting progress and final reports (Environmental Research program)

Why we require reports

The Trust needs project reports in order to be satisfied that our investment in your project achieves environmental outcomes and funds are appropriately spent. Reporting also:

- provides you an opportunity to evaluate your project and make improvements where necessary,
- informs the Trust where environmental benefits can be spread beyond your project, and
- assists the Trust in developing future funding programs and policies.

What we do with your project reports

Your reports will be reviewed by the Trust and/or any other people we think necessary, to assess progress, performance and achievement. These reviews can cover both administrative aspects (e.g. financial, timeframes and milestones) as well as technical aspects. Continuing grant payments are dependant on satisfactory reviews of your reports. We provide feedback from these reviews and may require clarification, amendment or further reports.

The Final Project Report is an important part of your agreement with the Trust. This report (except the financial information) is generally placed in the Office of Environment and Heritage Library and the Trust may also place them on its website and otherwise make them publicly available.

Timing of reports

The due dates and reporting periods for different reports are specified in writing by the Trust in Schedule A, unless variations to Schedule A have been approved. It is very important that you meet due dates. Missing a due date could delay a grant payment.

Project reports

About the report	Progress report (Provide 2 copies and an e-copy)	Final project report (Provide 2 copies and an e-copy)
Purpose	<ul style="list-style-type: none"> • Enable comprehensive review of: <ul style="list-style-type: none"> - progress to date - any issues, changes and/or opportunities • Demonstrate appropriate use of funds and allow release of further funds. 	<ul style="list-style-type: none"> • Comprehensively report on: <ul style="list-style-type: none"> - outcomes achieved - any issues, changes and/or future opportunities • Demonstrate appropriate use of funds and allow acquittal of grant.
Reporting period	Period since last report	Whole project duration
Number of copies	2 hard copies of report and all attachments plus an e-copy should be submitted	2 hard copies of report and all attachments plus an e-copy should be submitted

Reporting templates and attachments

The Trust has developed a reporting template which is available on the *Grantee reporting process* page on the website: www.environmentaltrust.nsw.gov.au. At a minimum, grantees are expected to submit:

- a project report (using the appropriate Trust reporting template)
- an updated Schedule C - *Project Measures - Research* (using the appropriate Trust reporting template)

- a financial report (see Financial Reports below)
- any technical reports, journal articles or publications related to your project. Note that drafts should be submitted where final versions are not available. Finalised versions can then be submitted to the Trust at a later date.

Trust acknowledgement

You must acknowledge the Trust's assistance on all reports, websites and promotional material relating to the project (see condition 16 of your Grant Agreement). Copies (or summaries) of media coverage obtained should also be included with your report.

Photographs

Photographic documentation about the project should be included in your report. Where applicable, these should document sites before, during and after the project. All photographs should be clearly referenced. If you wish the photographer to be credited in any public use of the images, please include the photographer's name.

Financial reports

Progress financial reports

Ensure you use the Trust's Progress Report Financial Spreadsheet which is available on the Trust website.

- Progress financial reports do not require independent certification or certification by a Chief Financial Officer. Progress financial reports can be signed off by the project manager or the financial officer preparing the report.
- Small underspends can be carried over to the next stage of the project. If in doubt, please contact your Grants Administrator.
- The Trust requires that progress financial reports be presented on the Trust's progress report financial spreadsheet which is available on the Trust website.
- A tax invoice or written request for the next progress payment should also be submitted at this time (see Schedule A).

Final financial reports

Final financial reports, regardless of the grant amount, **must be presented on the Trust's Final Report Financial Spreadsheet** which is available on the Trust website. Your Income and Expenditure statement is not an acceptable financial report.

Government agencies and councils (this includes State and Federal government organisations, all Universities and NSW local government organisations).

Certification - Local Government

- Final financial reports regardless of the grant amount **must be certified by your Chief Financial Officer** and do not require independent certification.

Certification - State/Federal Government and Universities

- Final financial reports regardless of the grant amount **must be certified by your Chief Financial Officer or a Senior Manager who has delegated authority to certify expenditure on behalf of your organisation** and do not require independent certification.

All other organisations

Certification - Final financial reports for **grants over \$20,000** must be **certified by an independent certifier** as follows:

- A member of the Institute of Chartered Accountants, the Australian Society of Practising Accountants or the National Institute of Accountants, must certify your financial report and submit a 'Report on Factual Findings' as per Australian Auditing Standard AUS 904.

- The certifying accountant should ensure that:
 - i. the financial report accurately reflects income and expenditure for the project,
 - ii. all payments were supported by adequate documentation to show that expenditure was for bona fide goods and services related to the project,
 - iii. competitive pricing was obtained for all individual items of expenditure of \$5,000 and over.

Final financial reports for **grants \$20,000 and under** do not require independent certification. You must however, **sign a statutory declaration** certifying the accuracy of your financial report. An Environmental Trust statutory declaration is available on the Trust website.

Unspent grant funds

Any unspent grant funds should be returned to the Trust. To return funds you should include a cheque for the amount of unspent grant funds (plus GST if you are registered for GST) made payable to the Environmental Trust.

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