

CMLS Guide: FTE and acquittal data dictionary

The following provides descriptions and examples of data fields in the FTE and Acquittal reports. Please note, not all programs may have costs associated with every budget line. Please place a zero (0) in this field if it is not applicable or there is no cost.

Data Dictionary

Field	Description
Previous Year's Balance	
Balance Surplus or deficit from previous year (Over)/Under spend	Balance of the program from previous year (OVER)/UNDER. Formal approval is required before any carry forward balance can be spent. This line is for reporting purposes only.
Under Spend recovered by DCP	The amount of the underspend that has been recovered by DCP.
Income	
DCP approved carry forward balance	DCP approved amount of the carried forward balance eg \$x has been approved to be carried forward and spent.
Department for Child Protection Funding - payment made	Funding received from DCP for the program – payments made.
ERO Funding – Payment Made	ERO Funding received from DCP for the program – payments made.
Growth Funding	Funding received for growth.
Surplus offset	Previous year's (PY) surplus recovered from the current Financial Year (FY) which forms part of the overall contract amount to be acquitted against. Formula Driven.
Other revenue	Other revenue received specifically related to the program eg Donation.
Interest Earned on funding	Interest earned on grant funding received.
Direct Staffing Expenses	
Costs relating to all staff employed by the Service Provider on a permanent or casual basis.	

Field	Description
Salary and Wages	<p>Gross salary/wages paid to staff via the organisation's payroll system.</p> <p>Includes; leave payments and PAYG withholding tax, casual rates and penalties.</p> <p>Excludes; payroll tax, superannuation, work cover, and long service leave provisions.</p>
ERO/Award/FTE/Classification/Step	<p>Specify the number of FTEs for various classification levels for each position. <i>Eg if part time position is 4 days a week, show as 0.8 FTE etc.</i></p> <p>Specify if the positions are ERO, the award, the classification and step for each position. <i>Eg Community Services Workers Grade 4 Step 1 (CSW4/1).</i></p>
Specific Position/s	<p>Include job title (<i>eg Program Manager</i>).</p> <p>If the manager is responsible for more than one program, with separate funding, please specify percentage of time allocated to this program in FTE (<i>eg if the manager oversees two program, show FTE as 0.5 for each</i>).</p> <p>If there is more than one position as the same classification/step costs can be recorded in the one line (<i>eg if there are three full time support workers all paid at the Community Services Worker Grade 4 Step 1, the costs can be grouped together and the FTE shown as 3.0</i>).</p> <p>Include administration support positions that are directly attached to the program. If the administrator is responsible for more than one program, with separate funding, please specify percentage of time allocated to this program in FTE (<i>eg if supporting two programs, show FTE as 0.5 for each</i>).</p> <p>Excludes any indirect S&W such as corporate overheads, administration, financial services, HR etc.</p>
ERO Direct Expenses (S&W & On costs)	Direct S&W only. Includes payroll tax, superannuation, work cover, and long service leave provisions.
ERO Direct Expenses (S&W & On costs)	Calculated field (formula drive) to minus (-) the amount above so it is not counted twice in the acquittal.
Salary on costs	Includes payroll tax, superannuation, work cover, and long service leave provisions.
Regional allowances	Allowances paid to country-based staff.

Field	Description
Staff development and training	<p>Costs associated with staff development and training associated with program.</p> <p>Includes:</p> <ul style="list-style-type: none"> all mandatory training modules specified in Service Agreements as related to Service Provider staff training provided in house as well as external training and development. <p>Excludes:</p> <ul style="list-style-type: none"> training and development provided to volunteers which is reflected in volunteer costs training and development provided to carers which is reflected in Direct Program Expenses.
Volunteer costs	<p>All costs relating to volunteers, including: allowances, reimbursements, incidental expenses paid to volunteers (excluding board members) and costs related to volunteer training.</p> <p>Excludes: salaries and wages of volunteer coordinators and trainers and the cost of volunteer insurance.</p>
<p>Direct Program Expenses</p> <p>Direct costs associated with the provision of the service/program. Specific costs associated with set up and establishment of new programs/extraordinary expenses/acquisitions as negotiated with DCP.</p>	
Property Costs	<p>Includes costs that may be incurred in purchase or refurbishment of specific property required to operate the program.</p>
Equipment purchases	<p>Items such as household goods, office goods, information technology etc. Items over \$10,000 need to be specifically identified and recorded in an Assets Register. Items over \$10,000 must be reported in the end of financial year audited financial reports.</p>

Field	Description
Client Support Services	Includes: <ul style="list-style-type: none"> the costs of all services provided to the clients expenses that are not paid by the DCP office and are not expected to be provided by carers program costs such as workshops, counselling, mentoring costs associated with special event and activities that are run or contributed to by program eg sporting events costs associated with education, transport, medical, interpreting costs costs associated with provision of personal care, other household supplies and food where meals are required to be provided costs associated with catering for specific events pocket money provided to children.
Foster, Kinship & SCO Carer training	Costs associated with training and development provided to carers.
Foster Carer & Kinship Recruitment	Costs associated with the planned program of recruitment activities that links to the agency's annual recruitment strategy. Includes: printing of recruitment brochures, advertising and promotion of events, costs of holding information sessions, maintenance of recruitment website etc.
Carer Reimbursement	Carer payments for therapeutic family based care and respite care that is funded through the Service Agreement and not paid directly to carers by DCP Placement Services Unit. Must include the number of weeks.
Respite Care	Costs associated with respite care. Must include the number of nights.
Program accommodation	Costs associated with the provision of accommodation for the program where the program needs to be established in a standalone property, such as rent, rates and taxes, utilities, furniture/equipment maintenance, cleaning etc. Do not include office accommodation here.
ICT Expenses	
Costs associated with telephone, mobiles, internet etc.	
Fixed	Costs for fixed line telephones that are not based in the main office setting (eg residential facility).

Field	Description
Mobile phone (staff)	Mobile phones for non-office based staff or use at the facility. Please enter number of mobile phones.
Mobile phone (client)	Mobile phones for clients. Please enter number of mobile phones.
Internet	Internet expenses that are not based in the main office setting (eg residential facility). Please include number of properties requiring internet.
Motor Vehicle Expenses	
Costs associated with vehicle directly related to the program	
Number of vehicles	Show the number of motor vehicles associated with this program.
Mileage costs	Reimbursement to service provider staff who use their own vehicles for work related travel.
Short term leasing	Leasing of vehicles for up to 3 months, charged at hourly rates. Please enter number of vehicles.
Long term leasing	Leasing of vehicles for between 3 months and 36 months, charged at a set rate. Please enter number of vehicles.
Vehicle Running Costs	Running costs associated with vehicles attached to this program. Include petrol, registration, insurance, and maintenance.
Psychological Assessments	
Psychological Assessments	Costs associated with psychological assessments. Invoices must be supplied that equal the amount on the acquittal. Please enter number of staff.
Psychological Assessments – other costs	Other costs associated with psychological assessments eg remote travel, accommodation etc. Supporting documentation is required.
Other Direct Program Expenses	
Specify Services	Any other costs that do not fit in the above. Please specify the description of costs/services.
Indirect Corporate Expenses	
Administrative and infrastructure costs that enable service to operate.	

Field	Description
Corporate Expenses	<p>Internal organisation recharge for governance and financial services. This fee may apply if program support is conducted centrally by the head office.</p> <p>Includes; executive, financial, payroll, administration, HR, WHS/OHS&W services, OHS&W compliance costs, workplace audits, and first aid costs.</p>
Audit & accounting fees	Includes; financial report preparation and book keeping fees, fees associated with audit of financial statements, all charges associated with bank accounts.
ERO indirect Expenses S&W & on costs	Indirect S&W only. Includes payroll tax, superannuation, work cover, and long service leave provisions.
ERO indirect Expenses S&W & on costs	This field is calculated to remove the amount above so it is not counted twice in the acquittal.
Corporate Office Accommodation Costs associated with the office accommodation (excludes program accommodation costs)	
Rent	Not applicable if office accommodation is owned and not rented.
Rates & Taxes	<p>Includes rates from local, state, and federal authorities (including normal water rates). Excludes excess water rates which is included in utilities.</p> <p>Not applicable if accommodation is rented.</p>
Building repairs/maintenance	Not applicable if accommodation is rented.
Utilities	Includes gas, electricity, and excess water.
Office stationary/expenses	Administrative costs associated with printing and stationery. Includes photocopying and paper. Excludes printing of brochures and promotional material (see advertising/promotion)
Office furniture/equipment maintenance	Costs of repairs and maintenance for office furniture and equipment.
Cleaning	Costs related to general cleaning of office accommodation and cleaning materials. Includes waste disposal, confidential disposal and shredding, pest control, termite protection.
Telephone Expenses	Costs associated with telephone, fax and internet services based in the main office.

Field	Description
Computer Expenses	<p>Costs associated with computers. Includes: email, website development and maintenance, cost of computer software, repairs and maintenance of computer equipment.</p> <p>Excludes: cost of training in computer software, telecommunication, internet charges.</p>
Advertising/Promotion	<p>Includes: advertising, marketing and promotion fees for events and services, printing relating to promotional material.</p> <p>Excludes: costs associated with foster carer recruitment.</p>
Insurance	<p>Insurance premiums paid by the organisation to ensure adequate insurance coverage for program. Includes building and contents, public liability, professional indemnity, worker's compensation and volunteers insurance.</p> <p>Excludes motor vehicle insurance.</p>
Travel & Accommodation	<p>Costs associated with travel that are not covered by motor vehicle expenses.</p> <p>Includes; taxi fees, parking fees, travel costs associated with staff, travel to metro area for country services (eg airfares, taxis, meals, vehicle hire, incidental expenses).</p> <p>Excludes; travel costs associated with clients (see Client Support Services), travel costs associated with volunteers (see Volunteer costs)</p>
Staff Amenities	<p>Additional costs associated with provision of appropriate work environments for staff team.</p>
Security	<p>Includes cost of alarm systems, replacement locks, keys and security firms.</p>

This data dictionary has been adapted from the National Standard Chart of Accounts (SCOA) and Data Dictionary which were designed as a tool to assist non-profit organisations and funders (including government departments and agencies). The SCOA provides a consistency in accounting categories and terms within NGOs. In turn, this allows government departments to aggregate and compare financial data for policy development.

<https://www.acnc.gov.au/for-charities/manage-your-charity/national-standard-chart-accounts>