



Australian Government

Department of Infrastructure, Transport,
Regional Development and Communications

LOCAL ROADS AND COMMUNITY INFRASTRUCTURE (LRCI) PROGRAM

Annual Report Guidance

October 2021 – V2

Local Councils (Eligible Funding Recipients) must provide the Department of Infrastructure, Transport, Regional Development and Communications (the 'Department') with an Annual Report by 31 October 2021, unless otherwise agreed, in writing, by the Department.

In addition to the below, to be eligible for a final payment, the Annual Report must record that all projects listed in the relevant approved Work Schedule are complete.

Annual Report Requirements

Eligible Funding Recipients under the LRCI Program must submit an Audited Annual Report by 31 October 2021, unless otherwise agreed, in writing, by the Department.

You must provide:

- the Annual Report Template available on the Department's website;
- the Annual Report Declaration;
- the Chief Executive Officer's Financial Statement contained in this document; and
- the Auditor's Report.

A Chief Executive Officer's Financial Statement must be in the form specified by the Department and include:

- the amount of grant payments received by the Eligible Funding Recipient in the financial year;
- the amount of grant payments available for expenditure by the Eligible Funding Recipient on Eligible Projects in an Approved Work Schedule in that year;
- the amount spent by the Eligible Funding Recipient during that year out of the grant payments available for expenditure by the Eligible Funding Recipient during that year;
- the amount (if any) of grant payments which remained unspent from the financial year; and
- the amount (if any) retained at the end of that year by the Eligible Funding Recipient out of grant payments available for expenditure during that year and which remained unspent at the end of that year.

Auditor's Report Requirements

You must submit a report in writing and signed by an Appropriate Auditor stating whether, in the auditor's opinion:

- the Chief Executive Officer's Financial Statement is based on proper accounts and records;
- the Chief Executive Officer's Financial Statement is in agreement with the accounts and records;
- the expenditure provided under the LRCI Program has been spent on Eligible Projects approved under the LRCI Program;
- the amount certified by the Chief Executive Officer in the Chief Executive Officer's Financial Statement as the Eligible Funding Recipient's own source expenditure is based on, and in agreement with, proper accounts and records; and
- Proper accounts and records exist in relation to any Phase 2 funding received during the financial periods considered for the Phase 1 Audit report (LRCI Phase 2 Program Guidelines 11.3).

You must also engage an appropriate auditor to consider the appropriateness of accounts and keeping of records that relates to any Phase 2 Funding received during the financial periods considered for the Phase 1 Audit Report.

Notes on completing an Annual Report

- Please do not scan or PDF the Annual Report Table (the completed Annual Report Template). Please complete the table in the template provided and submit it in Microsoft Excel format.
- The Annual Report Table has been provided in Microsoft Excel to enable the use of dropdown list with defined categories. The columns *Project Status*; *Work category*; *Outcome category*; and *Indigenous employment or Business use* have drop down categories to select from. An explanation of each category can be found in the *Definitions and Lists* tab.
- The drop down category list can be accessed by clicking the cell of the relevant column, and selecting the downwards arrow that appears to the right of the cell.
- The annual report table requests data on the project location, Indigenous employment or business use, and the use of recycled materials. Projects over \$10,000.00 should include location details (coordinates) for use in a Geographical Information System.
- Evidence – Photographic evidence for each project must be provided together with your Annual Report.

Notes on submitting an Annual Report

- Annual Reports must be submitted to the Department via email to LRCIP@infrastructure.gov.au
- When submitting an Eligible Funding Recipient's/your Annual Report, please use the subject line: **[Council Name] Annual Report**.

Glossary

Term	Definition
Actual Expenditure	The amount of grant funding spent (actual expenditure) for the period commencing on 1 July 2020 and ending on 30 June 2021.
Commencement date	The start date for the project.
Completion Date	The end date for the project.
Department	The Department of Infrastructure, Transport, Regional Development and Communications
Eligible Funding Recipient	The organisation that is eligible to receive funding under the LRCI Program.
Full Time Equivalent (FTE)	<p>Calculation of estimated number of full-time equivalent (FTE) jobs</p> <p>A full-time employee is defined as working 75 hours per fortnight.</p> <p>To calculate the number of FTE, Eligible Funding Recipients will need to convert part-time employees to a Full Time Equivalent.</p> <p>e.g. Five workers will be working on a project.</p> <p>These workers will be employed full-time at 75 hours per fortnight.</p> <p>Two workers will be employed part-time at 20 hours per fortnight.</p> <p>To determine the FTE of the part-time workers, the calculation would be:</p> $2 * (20/75) = 0.53 \text{ FTE}$ $\text{TOTAL FTE} = 3 \text{ full time workers} + 0.53 \text{ FTE} = 3.53$
Appropriate Auditor	<p>An Appropriate Auditor is defined by the National Land Transport Act 2014.</p> <p>"Appropriate Auditor" means:</p> <ul style="list-style-type: none"> a) in relation to a person or body whose accounts are required by law to be audited by the Auditor General of a State <ul style="list-style-type: none"> — the Auditor General of the State; or b) in relation to a person or body whose accounts are required by law to be audited by the Auditor General of the Commonwealth <ul style="list-style-type: none"> — the Auditor General of the Commonwealth; or c) in relation to any other person or body <ul style="list-style-type: none"> — a person (other than a director, officer or employee of the person or body) who is: <ul style="list-style-type: none"> (i) registered as a company auditor or a public accountant under a law in force in a State; or (ii) a member of the Institute of Chartered Accountants in Australia or of the Australian Society of Accountants.
Nominal Funding Allocation	The maximum funding that an Eligible Funding Recipient can access under the LRCI Program for Eligible Projects.