

**2009-10 General Grants  
Financial Obligations  
Legal Practitioner Interest  
On Trust Accounts Fund  
(LPITAF)**



## **1 REPORTING OBLIGATIONS**

### **1.1 Required Reports**

For recipients of general grant funding from the LPITAF, Outcome Reports for each initiative must be submitted to the department as follows:

- (a) As a final report, NO LATER than six weeks after completion of the initiative;
- (b) As a progress report, as at 30 June annually if the initiative covers more than one financial year, NO LATER than 16 July 2010 for grant funding less than \$100,000 and 30 July 2010 for grant funding equal to or exceeding \$100,000; and
- (c) Prepared with the supplied proforma.

### **1.2 Standard of Reporting**

All Outcome Reports submitted by the recipient must be:

- (a) To a standard which allows the department to reasonably ascertain how the grant funding was spent and the services or outcomes achieved;
- (b) Inclusive of copies of research results, publications or other relevant supporting documentation that supports the services or outcomes achieved;
- (c) Signed and certified as true and correct by the Chief Finance Officer and Chief Executive Officer of the recipient organisation (or their equivalent), or the applicant and a witness in the case of an individual; and
- (d) Submitted to the officer at the address detailed in the Outcome Report, or as otherwise notified by the department.

In addition, in relation to Outcome Reports:

- (a) Verification of reported expenditure must be provided should the department so direct;
- (b) In the case of grant funding equal to or exceeding \$100,000, certification of reported expenditure must be provided by an authorised auditor should the department so direct; and
- (c) Where a copy of the Outcome Report is not submitted to the department, the recipient may be excluded from consideration for subsequent grant funding.

### **1.3 Annual Report**

Recipients of grant funding equal to or exceeding \$100,000, must submit a copy of the organisation's Annual Report, to the officer at the address detailed in the Outcome Report, within one month of the Annual General Meeting.

The Annual Report must include the audited financial statements certified by an independent qualified accountant who is not associated with the recipient and who is:

- (a) Registered as a company auditor or a public accountant under Queensland law; or
- (b) A member of the Institute of Chartered Accountants in Australia or CPA Australia; or
- (c) A person whose accounting qualifications are accepted by the Director, Financial Services.

Where a copy of the Annual Report including audited financial statements is not submitted to the department, the recipient may be excluded from consideration for subsequent grant funding.

## **2 PAYMENT OF GRANT FUNDING**

### **2.1 Mechanism for Payment**

Grant funding payments are only available by EFT to a single bank account per organisation. Unless otherwise negotiated:

- (a) Grant funding will be fully paid in the financial year to which the approval relates;
- (b) Grant funding of less than \$30,000 will be paid in advance at the start of the initiative and;
- (c) Grant funding equal to or exceeding \$30,000, will be negotiated with the recipient to be paid in a maximum of four multiple instalments timed to align with key initiative milestones and events.

### **2.2 Applying for an Emergency Advance of Grant Funding**

- (a) In the case of an emergency, the recipient may make a written request for a grant funding instalment to be paid in advance; and
- (b) The department may request additional information from the recipient before deciding whether to advance a grant funding instalment.

### **2.3 Future Grant Funding**

General grant funding for initiatives provided as part of the Grants Fund process is of a temporary nature and limited to two financial years. The Attorney-General is under no obligation to provide any further LPITAF grant funding beyond the existing approval.

## **3 EXPENDITURE OF GRANT FUNDING**

### **3.1 Financial Accountability**

The recipient must, unless exempted with written approval from the department:

- (a) Spend the grant funding ONLY in accordance with the application as approved;
- (b) Not use the grant funding as security for any purpose;

- (c) Regularly perform bank reconciliations; and
- (d) Maintain financial ledger accounts to record the income and expenditure of the grant funding in an identifiable manner.

The department reserves the right to request further information relating to the grant funding and if necessary, to seek an independent audit of the grant funding.

### **3.2 Unspent Amounts**

Where the Outcome Report shows that a portion of the grant funding is unspent by the recipient, the department may:

- (a) Require the recipient to refund the unspent grant funding; or
- (b) Authorise the recipient to retain the unspent grant funding, to expend on an approved purpose.

## **4 INTELLECTUAL PROPERTY**

Where materials are produced as a result of the grant funding, the associated intellectual property rights transfer to the grant recipient on the following conditions:

- (a) No personal gain results. Where materials are published for sale, the recipient is encouraged to negotiate a “nil royalties” arrangement with a corresponding reduction to the selling price, where the royalties will be reinvested in the initiative or a similar community service; and
- (b) These rights only transfer to an individual where the applicant is not associated with any organisation for the purposes of this grant funding.
- (c) The grant recipient grants to the Department a licence to use, reproduce, communicate to the public and adapt the materials produced as a result of the grant funding.

## **5 ACKNOWLEDGEMENTS**

Recipients are encouraged to acknowledge the grant funding received. This might be as simple as including the department’s logo on any materials produced, or mentioning the LPITAF source of the grant funding in any associated publicity. The department’s acknowledgement guidelines to be applied are located at [www.justice.qld.gov.au](http://www.justice.qld.gov.au).

## **6 PRIVACY**

The department reserves the right to verify any information provided by the grant recipient, and to release information about the grant funding and initiative to interested parties.