

Senate Standing Committee on Environment and Communications
Legislation Committee
Answers to questions on notice
Environment portfolio

Question No: 101
Hearing: Additional Estimates
Outcome: Corporate
Programme: Policy Analysis and Implementation (PAAI)
Topic: Register of Environmental Organisations
Hansard Page: 11
Question Date: 23 February 2015
Question Type: Spoken

Senator Canavan asked:

Senator CANAVAN: I notice in the guidelines there is information on expenditure provided. What level of detail is that to? Does it break it up into things like advertising and wages et cetera or is it broader than that?

Ms Jensen: We can take the specific breakdowns on notice. It does depend on the nature of the compliance activity. It is important to recall that compliance activities are conducted by the ATO and the Australian Charities and Not-for-profits Commission as well as the department. So it does depend on the nature of the activity.

Senator CANAVAN: But you receive the information? My question just relates to the information.

Ms Jensen: All three organisations will receive financial information and conduct compliance activity depending on the particular aspect of compliance.

Dr Kennedy: What we can provide you on notice is the breakdown of the annual returns that come to this department for our aspect of compliance. I think that is what you are seeking.

Answer:

Organisations are only asked to report on total donations received in the Public Fund and total expenditure from the Public Fund. Organisations are not required to report more broadly on the income and expenditure of the entity. This is because the Department's interest is on the Public Fund which is where donations must be received and expended from. The Department expects that expenditure from the Public Fund is authorised by the Public Fund Management Committee.

Many organisations routinely provide an Audited Financial Statement with the statistical return. The Audited Financial Statement must meet relevant Accounting and Audit Standards, and may include greater detail on the income and expenditure of the entity. The Department reserves the right to request an Audited Financial Statement from listed organisations as part of its assurance programme.