Financial reporting requirements

Arrangements for reporting to the department on rental income are determined by the type of funding providers receive and the programs under which funding is granted.

This fact sheet outlines the reporting requirements for rental income of Specialist Homelessness Services with reference to the types of Community Housing Program funding or assistance they receive from the Department of Housing and Public Works.

The information provided here relates only to the reporting requirements for rental income: it does not address issues related to when and how rents are to be charged in Specialist Homelessness Services.

Community Housing Programs

Providers may receive funding from the department in a number of forms, including:

- A department-owned property leased to the organisation – often under the Crisis Accommodation Program (CAP)
- Recurrent monetary funding to head-lease properties from the private market (Crisis Accommodation Program – Headlease)
- Grant funding to construct or improve a property.

These ‘funded properties’ are leased to clients of Specialist Homelessness Services. Providers may generate rental income- or other income such as charges or contributions - from clients who are living in these department funded properties.

In some cases, providers may also deliver Specialist Homelessness Services at the funded property.

Rent charged to these clients is generated by the asset, and is therefore considered (and reported as) social housing and crisis accommodation revenue (not SHS rental income).

For any property that is provided by the department through the allocation of properties or the allocation of funds to lease properties.

RENTAL INCOME IS TO BE REPORTED THROUGH THE COMMUNITY HOUSING ANNUAL FINANCIAL RETURN (CHAFR) FOR THE RELEVANT PROGRAM.
Specialist Homelessness Services

Specialist Homelessness Services (SHS) are funded under Homelessness Programs for the delivery of support services to clients. SHS’s are required to complete Quarterly Financial Acquittals for funds received under their SHS Service Agreement.

Income generated by the provider which is not reportable under other financial reporting requirements (see below), must be reported as “other income” through OASIS (eg. Interest earned, rental income from non-department owned properties).

We receive SHS funding and have properties funded under both the CAP and CAP Headlease programs. What are our financial reporting requirements?

You are required to complete the following reports:

- Quarterly Financial Acquittals for SHS funding through OASIS – do not report any rental income from CAP or CAP Headlease properties through OASIS.
- Community Housing Annual Financial Return (CHAFR) for CAP (Including rent received for CAP properties).
- Community Housing Annual Financial Return (CHAFR) for CAP Headlease (including rent received for CAP Headlease properties)

We receive SHS funding and have properties which are not funded by the department. What are our financial reporting requirements?

You are required to complete the following reports:

- Quarterly Financial Acquittals for SHS funding through OASIS – rental income from non-department owned properties needs to be reported as “other income” through this report.

Where can I get more information?


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<thead>
<tr>
<th>Region</th>
<th>Phone</th>
<th>Email</th>
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</thead>
<tbody>
<tr>
<td>Brisbane North Coast Region</td>
<td>3896 9977</td>
<td><a href="mailto:HSODCMBrisbaneNorthCoast@hpw.qld.gov.au">HSODCMBrisbaneNorthCoast@hpw.qld.gov.au</a></td>
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<tr>
<td>Central Queensland and North Coast Region</td>
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<td><a href="mailto:HHS-Contract-Management-CQNCR@hpw.qld.gov.au">HHS-Contract-Management-CQNCR@hpw.qld.gov.au</a></td>
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<td>Northern Region</td>
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<td>Southern Region</td>
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