



Who	General Comments
<ul style="list-style-type: none"> • NGO: Pathways ECI • Software: Calxa • Revenue: \$1.8M • Finance staff (FTE): ? 	<p>Pathways ECI has been delivering services to children and families based on the individual funding model for the past five years. 53% of our families are utilising individual funding through either the Helping Children with Autism funding(17%) or our own Hybrid model (36%). This has given us opportunities to experience the practical implications of the individual funding model on our financial systems.</p>

Summary

Having this information and resources five years ago when we began implementation of individual funding options would have been so helpful to our organisation. We therefore, see these resources as being potentially very helpful to organisations who are embarking on preparing for the introduction of IF in the future.

Before	During	Future
<p>Characteristics of unit costing</p>	<p>Duration and effort of project</p>	<p>Comment on its usefulness</p>
<ul style="list-style-type: none"> • Is the organisation calculating its unit cost? Approximately 2 -3 years ago Pathways began the process to calculate the unit cost for services using Excel. The output of which was an hourly staff cost and a measurement of the cost of each service Pathways run. • What system does the organisation use to calculate its unit cost? Pathways use the direct cost method which was calculated manually on an excel spreadsheet. • What systems does the organisation have? Timesheets, Accounting, etc. – Pathways use MYOB for financial account, Excel to do manual unit costing calculations and budgeting and Outlook calendar to roster staff. Pathways has been actively searching for a more streamlined rostering system for the past two years. • What reporting is done & how is reporting done? The financial statements are generated from MYOB and reported to the board once a quarter. Initial unit cost calculations were reported to the board at the time however no ongoing review of the unit cost is built in to our processes. 	<ul style="list-style-type: none"> • Estimated hours to on-board: 40 hours in total, which is for three staff members • From what systems was data extracted? And how was it uploaded into Calxa? Account code data was extracted from MYOB and the budgets were extracted from Excel • What support does the vendor provide with on-boarding? Two days training from Calxa with a third training day planned after the implementation • Who was engaged in the process of on-boarding? Accountant consultant, CEO and Accounts Officer • What were some of the challenges experienced?: Pathways had never done a budget broken down into job codes before, just an overall budget for the business. • Insights e.g. in to data existing systems Pathways had not revisited the original unit cost calculation and implementing this software highlighted the need to have a system that frequently calculated the unit cost of services • Using this software highlighted the need for the Board to review Pathways' financial processes & board reporting in light of the need for unit costing. 	<ul style="list-style-type: none"> • Time efficiencies : Initially, this will take more time however this will allow Pathways to break down the budget at unit cost level. This will give the organisation the ability to monitor unit costs throughout the year. • Information & quality: The Calxa software automates calculation which will increase information quality through reduced errors. • Benefits – transparency: Calxa enables Pathways to calculate unit costs of each service. Calxa also keeps 10 years of reports which enables Pathways to review the results of multiple previous years. • Comparison to before implementation: Adopting Calxa assisted Pathways in assessing its current financial readiness and refining processes in readiness for the NDIS.

Who	General Comments
NGO: Royal Institute for Deaf and Blind Children Software: MYP Revenue: 50M Finance staff (FTE): 6.5	RIDBC runs intervention programs for children from birth to five years, offers support services for children attending mainstream pre-schools and schools, conducts individual therapy sessions, provides assessment and planning services, and offers a world class research program and postgraduate courses for professionals working with children with vision or hearing loss. RIDBC is a charity and relies significantly on community support for funds.

Summary

While not initially reflecting the complexity of RIDBC's offerings, the software enabled speed to output across an array of key metrics and continues to add value to our organisation

Before	During	Future
<p>Characteristics of unit costing</p> <ul style="list-style-type: none"> • Is the organisation calculating its unit cost? RIDBC had developed some ad-hoc unit costs for some of its services but these were not considered reliable. • What system does the organisation use to calculate its unit cost? These ad-hoc unit costs had been developed using Excel • What systems does the organisation have in place? Timesheets, GL: RIDBC uses SUN Systems financial accounting system. RIDBC does not currently have a propriety timesheet system in place instead the Preceda payroll system is used as a proxy. RIDBC is currently running a pilot of a timesheet systems in a small part of the business to test the gathering of activity data. • What reporting is done & how is reporting done? Currently traditional financial statements are provided for all 40 cost centres to both the leadership team & Board, albeit in different formats and level of detail. 	<p>Duration and effort of project</p> <ul style="list-style-type: none"> • Estimated hours to on-board: 2 days which included training, system setup and information upload including creation of all 50 RIDBC programs and several hundred clients. Further webinars have been conducted with the software supplier to further attempt to customise the functionality to meet RIDBC's complex business mode;. • From what systems was data extracted? And how was it uploaded into MYP? Data is extracted from the accounting system in to Excel and is uploaded in to MYP. • What support does the vendor provide with on-boarding? MYP provided 2 days training and was on call via webinar during the pilot program. Post pilot period, MYP offers on going online support module including education manuals, videos and support requests • Who was engaged in the process of on-boarding?: At RIDBC the following staff were involved: Director Corporate Services, Financial Controller, Management Accountant, Director, Education Services & Program Manager • What were some of the challenges experienced?: No major challenges noted albeit the software in its vanilla state does not reflect the complexity of RIDBC's service offerings and related cost structures. • Insights e.g. in to data existing systems: WE do not have the systems to gather accurate activity data across all our service offerings. 	<p>Comment on its usefulness</p> <ul style="list-style-type: none"> • Time efficiencies: MYP enables fast unit cost calculations albeit the are a number of areas where "averaging of costs" is used to get a result. MYP allows the production of client proposals (not tested by RIDBC) and unit costing based financial reports including benchmarking with the financial data uploaded directly from the G/L. • Information & quality: MYP replaces cumbersome spread sheets and allows reporting of 'actual vs budgeted' time spent on client activity. The software has also provided unit costing information across all services albeit many costs are averaged when in fact the underlying cost structures are more complex than this. • MYP admitted that RIDBC was by far the largest & most complex organisation is was attempting to use its software with. • Benefits – transparency: MYP provides clear audit transparency for overhead allocations in unit costing • Comparison to before implementation: MYP has afforded RIDBC an opportunity to compare its unit costing calculations to an in house Excel based calculation to see whether, on a pilot basis, whether we are in the ball-park and simply able to do it ourselves in-house, in the absence of another software that is more sophisticated.

Who	General Comments
<ul style="list-style-type: none"> • NGO: Mercy Services • Software: Calxa • Revenue: \$10M • Finance staff (FTE): 2.5 	<p>Mercy Services provide care to the frail aged, the disabled and their carers, individuals and families affected by drug and alcohol abuse and the socially disadvantaged within the community setting. Within all aspects of our Service we remain committed to the core values of Justice, Respect, Service, Care and Unity and endeavour to translate these into daily actions.</p> <p>Mercy Services is a company limited by guarantee, being owned and sponsored by the Council of the Institute of Sisters of Mercy of Australia & Papua New Guinea who are the only members of the company.</p>

Summary

The replacement of manual processes guarantees accuracy, efficiency and traceability in reporting moving forward.

Before	During	Future
<p>Characteristics of unit costing</p>	<p>Duration and effort of project</p>	<p>Comment on its usefulness</p>
<ul style="list-style-type: none"> • Are they doing unit costing? Mercy does not have a unit cost. • What system does the organisation use to calculate its unit cost? No formal costing system is currently utilised. • What systems does the organisation have in place? Timesheets, GL: Mercy uses Carelink plus as the timesheet system, MYOB as the accounting system and Excel for budgeting. In addition Meridian is used as the payroll system. • What reporting is done & how is reporting done? A combination of MYOB, Excel and Word are used to present Board reports which include budget vs actual figures at the program and consolidated levels. 	<ul style="list-style-type: none"> • Estimated hours to on-board: 12 hours • From what systems was data extracted? And how was it uploaded into Calxa? Data was electronically extracted from the MYOB and Meridian to Excel and then uploaded in to Calxa. • What support does the vendor provide with on-boarding? Calxa support and guidance regarding implementation and use. • Who was engaged in the process of on-boarding?: The General Manager & internal accounts staff • What were some of the challenges experienced?: There was some resistance to changing the data processing procedure. • Insights e.g. in to data existing systems: The existing processes were time consuming and the adoption of Calxa highlighted opportunities to create efficiencies. 	<ul style="list-style-type: none"> • Time efficiencies: Production of board reports will be a click of a button which will replace the current process exacting data from MYOB and calculating Excel • Information & quality: Information will be accurate as manual processes are replaced with automated processes. Also ability to create budget scenarios. • Benefits – transparency: Ability to trace numbers in reports back to their source • Comparison to before implementation: The time taken to produce reports has been reduced and the accuracy of the reports has increased

Who	General Comments
NGO: Greystanes Disability Services Software: Calxa Revenue: \$8.5M Finance staff (FTE): 2.0	Greystanes Disability Services assists people with disabilities who may require significant support to participate and engage, to communicate, to exercise choice and decision-making, and for daily living and good health. Greystanes is largely funded through corporate support, community fundraising, and the disbursement of funds from the Greystanes Foundation - a trust with the principal purpose of assisting and supporting the strategic goals of Greystanes Disability Services.

Summary

Eliminating the need for spreadsheets and manual processes has supported quicker and more reliable decision making

Before	During	Future
Characteristics of unit costing	Duration and effort of project	Comment on its usefulness
<ul style="list-style-type: none"> • Is the organisation calculating its unit cost? No • What system does the organisation use to calculate its unit cost? No unit costing system in place • What systems does the organisation have in place? Timesheets, GL: MYOB is used as the general ledger system and Dbit is used as the payroll system. • What reporting is done & how is reporting done? MYOB financial statements are generated at the consolidated and program levels. 	<ul style="list-style-type: none"> • Estimated hours to on-board: Have been using MYOB and Calxa for some years • From what systems was data extracted? And how was it uploaded into Calxa? Data was extracted to Excel from MYOB, Dbit and Asset Manager to Excel and then uploaded in to Calxa • What support does the vendor provide with on-boarding? Provided in person and webinar training sessions. Customised a report based on the Board's information needs. • Who was engaged in the process of on-boarding?: The staff in the Greystanes' finance team • What were some of the challenges experienced?: Uncertainty about new funding model created uncertainty regarding the appropriate configuration of systems. 	<ul style="list-style-type: none"> • Time efficiencies: Customisation of Calxa reports has eliminated the need to use spreadsheets. • Information & quality: Information is higher quality due to removal of manual steps in processing • Benefits – transparency: Calxa provides more in depth job reporting and extends the reporting features of MYOB • Comparison to before implementation: This has enabled reporting which will support decisions regarding appropriate pricing of services.



making a big difference
in the lives of children
and young people with a disability

Who	General Comments
<ul style="list-style-type: none"> • NGO: Firstchance • Software: Interactive Reporting • Revenue: \$3.5m • Finance staff (FTE): 2 	<p>Firstchance is a not for profit organisation which operates both Early Childhood Intervention and School Aged Programs for the disabled and their families. Firstchance runs its quality programs with a combination of government grants, parent fees and money raised through fundraising activities.</p>

Summary
<p><i>The software has enhanced our ability to interrogate financial data for gaps, errors, and duplication in service provision</i></p>

Before	During	Future
<p>Characteristics of unit costing</p>	<p>Duration and effort of project</p>	<p>Comment on its usefulness</p>
<ul style="list-style-type: none"> • Is the organisation calculating its unit cost? Firstchance have developed an excel spreadsheet to assist them to understand the cost per hour of various resources. This is used to provide quotes to clients for various services • What system does the organisation use to calculate its unit cost? Firstchance use Excel but do not have a specific unit costing system • What systems does the organisation have? Timesheets, Accounting, etc. <ul style="list-style-type: none"> - MYOB for financial accounting, - Excel system for timesheets. for payroll - Outlook for Rostering - Paper Triplicate book to record each participant visit/service provided, which are then entered in to spreadsheets - Each service event is then manually keyed into the NDIA Portal to claim • What reporting is done & how is reporting done? The financial statements are generated from MYOB and reported to the board and Management. Reporting at individual participant level is only from excel. 	<ul style="list-style-type: none"> • Estimated hours to on-board: 10 hours in total • From what systems was data extracted? And how was it uploaded into Interactive Reporting? ? Business Intelligence for MYOB (BIM) is a software package that comes with over 50 preset standard reports that run out of the box on MYOB data. A user installs the BIM software on their server, points it at the location of the MYOB Company file and then the BIM software automatically extracts data from MYOB, this extract then automatically reruns each night (GL, Jobs, Sales Purchases, Time Billing data etc) • What support does the vendor provide with on-boarding? One day onsite training and consultation session • Who was engaged in the process of on-boarding? Finance Officer • What were some of the challenges experienced?: <ul style="list-style-type: none"> - Previous system very manual - Data is being re-entered a number of times - Current processes do not ensure all services are billed to NDIA • Insights e.g. in to data existing systems. <ul style="list-style-type: none"> - If Firstchance setup individual Jobs in MYOB for each client then it would allow tracking of income, budget and possibly costs for each client. This would allow BIM to provide better reporting at the client level - There is a Bulk Load file format that could be used to load into the NDIA Portal 	<ul style="list-style-type: none"> • Time efficiencies : Streamline process for each service delivery by recording only once, straight into MYOB. BIM will generate a NDIA Portal Load file directly from MYOB invoices. These can be loaded directly into the NDIA Portal • Information & quality: The BIM software is able to generate reports showing budgeted and actual results across a selection of services and clients. This will highlight gaps or duplicates in service provision making identifying errors quick and easy • Benefits – transparency: <ul style="list-style-type: none"> - Accuracy, data will only be entered once instead of multiple times. - Completeness, time saved on data entry can be used ensuring all service activity is recorded. - Cash flow – quicker and easier to load into NDIA Portal so quicker to get paid - Interactive Reporting (BIM) uses pre-formatted reports that are available to all users via a web browser so able to be accessed directly by non Finance people (who you may not want to have direct access to the actual MYOB software). • Comparison to before implementation: By using MYOB Jobs and Billing functions in conjunction with BIM there is an increase in accuracy, timeliness and minimise errors and re-key duplication.



Who	General Comments
<ul style="list-style-type: none"> • NGO: Eastern Respite & Recreation • Software: Calxa • Revenue: \$4.5M • Finance staff (FTE): 1.6 	<p>Eastern Respite provides day program and recreational services to people who have a disability living in Sydney's Eastern Suburbs. They are primarily funded by both State and Commonwealth governments to offer support and recreational activities to people with a disability and their families in the Eastern Sydney Area.</p>

Summary
<p><i>The organisation is impressed with the ease of reporting that the software has enabled</i></p>

Before	During	Future
<p>Characteristics of unit costing</p>	<p>Duration and effort of project</p>	<p>Comment on its usefulness</p>
<ul style="list-style-type: none"> • Is the organisation calculating its unit cost? ERR have only calculated unit costs manually on a ad-hoc basis • What system are used to do unit costing? Excel was used to manually calculate unit costs but no formal costing system is currently utilised. • What systems does the organisation have in place? Timesheets, GL: ERR uses MYOB as its general ledger system, Attache as its accounting package and collects timesheets manually. • What reporting is done & how is reporting done? A combination of MYOB and Excel are used to create Board reports 	<ul style="list-style-type: none"> • Estimated hours to on-board: 4 hours • From what systems was data extracted? And how was it uploaded into Calxa? Data was electronically extracted from the MYOB to Excel and then uploaded in to Calxa • What support does the vendor provide with on-boarding? Calxa assisted Mercy with customising Calxa reports and developing KPIs to suit the organisation's needs. • Who was engaged in the process of on-boarding?: CEO and Finance Manager • What were some of the challenges experienced?: The biggest challenge is determining the appropriate level of detail for tracking costs. This involves determining the appropriate trade-off between getting enough information for decision-making without spending too much time collecting it. • Insights e.g. in to data existing systems: The existing structure of accounts was basically sound and requiring only minor adjustments to suit the NDIS. Some improvements were made to monthly reporting to save time and additional KPIs will show costs per participant in their activities. 	<ul style="list-style-type: none"> • Time efficiencies: Time will be saved each month using the customised Calxa reports instead of existing spreadsheets • Information & quality: Ability to identify costs and revenue per participant. This will assist with developing appropriate pricing. • Benefits – transparency: Ability to trace numbers in reports back to their source • Comparison to before implementation: The Board now has reports that will assist with understanding the cost of each service.



Who	General Comments
<ul style="list-style-type: none"> • NGO: Integrated Living • Software: Cost Perform • Revenue: \$30M • Finance staff (FTE): 14 	<p>Integrated living provides aged care, disability care, mental health services, training, and meal services to facilitate health and wellbeing options for individuals and families across regional, rural and remote communities.</p> <p>Integrated living receives funding from the Australian and State Governments and corporate partners to provide its range of care services.</p>

Summary

The initial vendor data requirements demanded significant staff resources however the ongoing time efficiencies more than outweigh this investment

Before	During	Future
<p>Characteristics of unit costing</p>	<p>Duration and effort of project</p>	<p>Comment on its usefulness</p>
<ul style="list-style-type: none"> • Is the organisation calculating its unit cost? integratedliving does not have a formal unit costing system but uses Excel to calculate its unit costs on an ad-hoc basis • What system does the organisation use to calculate its unit cost? No formal costing system is currently utilised. • What systems does the organisation have in place? Timesheets, GL: integratedliving uses Australian Business Manager (ABM) as its financial accounting system and records staff utilisation via its client management system TRACCS. • What reporting is done & how is reporting done? Month end reporting is produced through the accounting system. Reporting of program costs occurs on a monthly basis. Excel is used to speed up the reporting process in some cases due to system performance issues related to the time required to extract and drill down into data. 	<ul style="list-style-type: none"> • Estimated hours to on-board: Approx. 40 hours to set-up and on-board onto Cost Perform • From what systems was data extracted? And how was it uploaded into Cost Perform? Data was electronically extracted from the General Ledger, Payroll system, Time recording system and uploaded into Cost Perform via an Excel. • What support does the vendor provide with on-boarding? The vendor manages the whole on-boarding process – from uploading the collected information through to calculating the unit cost. • Who was engaged in the process of on-boarding?: integratedliving's Finance team provided the vendor with the relevant information. The vendor then managed the upload process. • What were some of the challenges experienced?: Ensuring sufficient staff resources are dedicated to collecting the information required for the vendor. • Insights e.g. in to data existing systems: Time captured in TRACCS system is sufficiently detailed to upload meaningfully into Cost Perform. 	<ul style="list-style-type: none"> • Time efficiencies: The current process of distributing expenses to programs within the GL is inefficient and time-consuming. These processes will become no longer be required when the Cost Perform software is adopted. • Information & quality: The high quality of time records can be expected to make costing very accurate and beneficial to the organisation. • Benefits – transparency: The current costing processes provide little transparency with regards to the make up of costs and capacity usage. Cost Perform will improve this by providing process transparency and consistency • Comparison to before implementation: Results not yet available to make a comparison