



Cooperative Research Centres (CRC) Grants Program Reporting Guidelines 2023

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Overview

This document (the Guidelines) provides guidance and standard templates to support CRCs in fulfilling the reporting obligations of the Cooperative Research Centres (CRC) Grants Program as set out in the Commonwealth Grant Agreement (the Grant Agreement).

Reporting to the Commonwealth:

- Provides a basis for making CRC Grant payments.
- Demonstrates the CRC has fully met its obligations under the terms of its Grant Agreement (e.g. completing all of its activities and financial obligations over the course of the reporting period).
- Demonstrates the CRC is meeting its obligations in terms of agreements between its partners (e.g. Partner Agreements).

Scope of these Guidelines

The Guidelines apply to CRCs who have a current Grant Agreement with the Commonwealth under the CRC Grants Program. The Reporting Guidelines have been developed in line with all CRC Program Grant Opportunity Guidelines. CRCs are responsible for ensuring they understand and comply with the terms and conditions outlined in their Grant Agreement.

Standard timing of reporting

The standard timing of reports due to the Department of Industry, Science and Resources (the Department) is shown in the table below.

Report type	Submission due date(s)
Quarterly report	By 30 October, January, April and July each year.
Annual report	By 30 October each year.
Draft end of funding report	24 and 12 months prior to the End Date or the CRC closure as outlined in the CRC's Grant Agreement.
Final end of funding report	By 30 October following the last financial year of reporting.
Evaluation report	12 months after the end of the Agreement Period as outlined in the CRC's Grant Agreement.

The CRC personnel allocated as the primary contact in the online portal will receive automatic email reminders ahead of a reporting due date.

Where a CRC is unable to meet a reporting deadline, the CRC must inform their Departmental Customer Service Manager (CSM) and request an extension prior to the due date. The request needs to outline why there is a delay, what the CRC is doing to remedy the delay and the date the CRC is proposing to submit the report. The Department will consider the request and advise the CRC if an extension is approved.

Late submissions will be dealt with in accordance with the CRC's Grant Agreement.

Departmental approval of reports

Reports are assessed by Departmental CSMs and approved by the Program Delegate. The information provided by CRCs is thoroughly reviewed in line with these Guidelines and the CRC's Grant Agreement in order to satisfy the Commonwealth that the CRC has met their contractual obligations for the reporting period. The Department uses tools to assist with making equitable decisions and recommendations to the Program Delegate.

The Departmental assessment and approval process includes:

1. The CSM will complete a compliance check to ensure the CRC has completed all fields of the report in the online portal and uploaded the required attachments.
 - a. If compliance has been met, the CSM will accept the report and the report status will update to Accepted in the online portal.
 - b. The CSM will liaise with the CRC to provide additional information if compliance has not been met. The report will be reverted to draft to allow the CRC to resubmit the requested information.
2. The CSM will assess the report for accuracy and completeness against the requirements of these Guidelines and the CRC's Grant Agreement.
 - a. Any issues identified will be discussed with the CRC. If the issues are significant, the Department may request for the CRC to provide additional information before approving a report or making a payment(s).
3. The CSM will make a recommendation to the Program Delegate.
4. The Program Delegate will review the report and make a decision on its approval.
 - a. The Program Delegate may request additional information from the CRC to assist in their decision. In this instance the CSM will liaise with the CRC.
5. If required, a payment will be made to the CRC as per the schedule outlined in the Grant Agreement.

Non-compliance will be dealt with in accordance with the CRCs Grant Agreement.

Online portal

CRCs must complete and submit all reports in the Department's online portal (<https://portal.business.gov.au>).

CRCs are responsible for ensuring relevant personnel within their organisation have a portal account and have been given permission to access the CRC's application. CSMs can view CRC reports, but do not have permission to edit or submit reports on behalf of a CRC.

Refer to the [Frequently Asked Questions page](#) for additional information on using the portal.

Getting further assistance

CRCs can contact their dedicated CSM for assistance or email CRC.Program@industry.gov.au.

Completing a quarterly progress report

CRCs are required to provide progress reports to the Commonwealth for each quarter of their funding term in accordance with the requirements of the Grant Agreement. This includes where a CRC has not been operational for a full quarter.

Quarterly progress reports must be submitted within 30 days of the end of each Australian financial year quarter as outlined in the table below:

Quarter	Period	Report due date
Quarter 1	July to September	30 October
Quarter 2	October to December	30 January
Quarter 3	January to March	30 April
Quarter 4	April to June	30 July

The Commonwealth will pay the contracted quarterly payment subject to Departmental acceptance that the CRC has made satisfactory progress on the project and is meeting the obligations under the Grant Agreement.

Process

To complete a quarterly report, a CRC needs to:

1. Log into the portal and open the CRC's application.
2. Click on the Reports button and then click to view the relevant quarterly progress report.
3. Complete all text response fields on each page of the report.
4. Upload a copy of the CRC's completed Budget and Milestone Progress Reporting Workbook and any additional documents on the attachments page.
5. Complete the declaration and click to submit the report to the Department.

Budget and Milestone Progress Reporting Workbook

The Budget and Milestone Progress Reporting Workbook (the workbook) is a cumulative record of milestone progress, financial/budget reporting, and partner contributions for each quarter over the life of the CRC and allows both the Department and the CRC to actively monitor actual progress against contracted commitments per the Grant Agreement.

CRCs must update the following three tabs of the workbook each quarter:

- CRC Contributions Progress
- CRC Budget Progress
- CRC Milestone Progress

Refer to the CRC Grants Quarterly Progress Reporting Instructions for further information on how to complete the workbook.

Text response fields in the portal

Each page of the quarterly progress report includes various text response fields that a CRC needs to complete.

Project progress page

- Provide a brief summary of the CRC's progress during the reporting period including any significant achievements.
- Provide information on any real or potential challenges or issues, the likely impact on the CRC's overall ability to achieve its proposed outcomes and how the CRC intends to address the issues.

Project budget page

- Indicate whether the CRC budget is on target and in accordance with the current approved budget.
- Provide the CRC's cash balance at the end of the reporting period.
- Indicate whether the CRC has a high cash balance at the end of the reporting period. If the CRC has a high cash balance, provide details.
- Indicate whether the CRC has received financial assistance from another government source for, or in connection with, activities the CRC has been contracted to undertake under the Grant Agreement.
- Indicate whether the CRC needs to report any adjustments to expenditure reported in previous periods.
- Indicate whether partner contributions (Cash, FTE and non-staff in-kind) are on target and in accordance with the current approved schedule of contributions under the Grant Agreement.

Other matters page

- Indicate whether the CRC has any other matters and information which may require action or affect the compliance with the Grant Agreement, including:
 - Any conflicts of interest arising from the CRC's activities that will affect the CRC meeting its obligations under the Grant Agreement.
 - Any proposed or actual changes to company ownership/control/structure.
 - Any proposed or actual changes to the CRC's partner agreement.
 - Whether the CRC Board continues to meet the requirements of independence as set out in the Grant Agreement and whether the majority of the board members continue to remain independent of the CRC's partners.
 - Whether the CRC has become aware of any of the CRC's or the CRC's partners' board members, management, persons of authority or subcontractors engaging in Fraud in relation to the CRC's activities.
 - Whether the CRC or the CRC's partners' board members, management or persons of authority been subject to any pecuniary penalty, whether civil, criminal or administrative, imposed by a Commonwealth, State, or Territory court or a Commonwealth, State, or Territory entity.
 - Whether any matters of potential security concern have been identified during the period, including any matters of potential national security concern.
 - Whether there are any changes in the CRC's or the CRC's partner organisations' foreign ownership, affiliations with foreign governments, organisations, institutions, companies or a member of foreign government talent programs.
 - Whether there have been any proposed or actual changes to the Chairperson, Board Members, Chief Executive Officer, Research Program Leaders or other Specified Personnel (e.g., Chief Security Officer).
 - Whether the Chief Executive Officer of the CRC committed the agreed percent of their time and effort to the CRC during the reporting period.
 - Whether there are any additional/new risk factors that will influence the likelihood of the CRC successfully achieving its outcomes.
 - Whether the CRC will be submitting a request to vary the Grant Agreement.

- Whether the CRC is planning any upcoming media opportunities e.g. announcements, releases or publications, which you wish to flag for possible cross-promotion through the Department’s communications channels and consideration by the Minister responsible for the CRC Program.

Bank account details page

- Indicate whether the CRC’s bank account details have changed since the last payment or since they were last provided.

Attachments page

- Upload a copy of the CRC’s updated Budget and Milestone Progress Reporting workbook.
- Upload any additional documents or additional supporting information.
- Additional information requested by the Department to support a report can be uploaded on the attachments page.

Declaration page

- A declaration by the CRC’s authorised personnel submitting the quarterly report that:
 - the information in this report is accurate, complete and not misleading and that I understand the giving of false or misleading information is a serious offence under the *Criminal Code 1995* (Cth)
 - the activities identified in this report are for the purposes stated in the grant agreement
 - I am aware of the grantee’s obligations under their grant agreement, including the need to keep the Commonwealth informed of any circumstances that may impact on the objectives, completion and/or outcomes of the agreed project
 - I am aware that the grant agreement empowers the Commonwealth to terminate the grant agreement and to request repayment of funds paid to the grantee where the grantee is in breach of the grant agreement.

Completing an annual report

CRCs are required to provide an annual report to the Commonwealth for each financial year (1 July to 30 June) of their funding term in accordance with the requirements of the Grant Agreement. CRCs must ensure that information is consistent across all documentation submitted as a part of the annual reporting process.

Reports must be submitted by 30 October of each Australian calendar year.

The Commonwealth may withhold contracted grant payments until all of the annual reporting requirements have been completed by a CRC and deemed satisfactory by the Department.

Process

To complete an annual report, a CRC needs to:

1. Log into the portal and open the CRC's application.
2. Click on the Reports button and then click to view the relevant annual report.
3. Complete all text response fields on each page of the report.
4. On the attachments page, upload copies of the CRC's:
 - Completed Management Data Questionnaire (MDQ) workbook.
 - Statement of grant income and expenditure ([Attachment A](#) of this document).
 - Independent audit report ([Attachment B](#) of this document).
 - Certification of certain matters by the auditor ([Attachment C](#) of this document).
 - Adjustments to Budget and Milestone Progress Reporting Workbook based on audit ([Attachment D](#) of this document).
 - Case study ([Attachment E](#) of this document).
 - Site visit location(s) ([Attachment F](#) of this document).
5. Complete the declaration and click to submit the report to the Department.

Management Data Questionnaire (MDQ)

The MDQ workbook captures the activities of the CRC during the financial year in relation to research, intellectual property, education and collaboration. This information is used by the Department to assess performance of the CRC Program and to inform members of parliament, government agencies, industry, universities and international organisations on the annual key performance outcomes of the CRC Program.

The Department may aggregate data collected through the MDQ for publication and reporting purposes to promote the CRC Program. The Department will seek the CRC's permission prior to the use of sensitive data.

Refer to the CRC Annual MDQ Reporting Instructions and the guidance within the MDQ workbook for further information on how to complete the MDQ.

Audit requirements

The independent audit provides the Department with an auditor's opinion on the CRC's statement of grant income and expenditure. The statement of grant income and expenditure is prepared by the CRC to correspond with the expenditure reported to the Department by the CRC for the same period, in the process of claiming grant payments.

The scope of the audit statement required from a CRC must address a range of issues which are wider than a financial statement usually provided by an auditor. CRCs should therefore request their auditor to provide the audit report on financial information other than a general purpose financial report (AUS 802) in order to comply with the reporting requirements of the Grant Agreement.

The CRC must provide its auditor with a copy of the CRC's Grant Agreement with the latest variations approved by the Commonwealth so that the auditor is fully informed of the terms and conditions under which the CRC Program funding and other contributions have been provided to the CRC.

Audit standards

The independent audit report must be prepared by a person who is an approved auditor.

An approved auditor is a person who is:

- a. registered as a company auditor under the *Corporations Act 2001* or an appropriately qualified member of Chartered Accountants Australia and New Zealand, or of CPA Australia or the Institute of Public Accountants; and
- b. not a principal, member, shareholder, officer, Agent, subcontractor or employee of the Grantee or of a related body corporate or a Connected Entity.

Given the size and structure of CRCs, using a registered company auditor is considered best practice. The Department may follow up any qualifications with the CRC or auditor.

The audit must be undertaken and reported in accordance with Australian Auditing Standards. Auditors must comply with the professional requirements of Chartered Accountants Australia and New Zealand, CPA Australia and the Institute of Public Accountants in the conduct of their audit.

Independent audit report

The independent audit report must be provided in the required format ([Attachment B](#) of this document) and include any qualification regarding the matters on which the auditor provides an opinion. The independent audit report must be submitted on the auditor's letterhead.

CRC's Budget and Milestone Progress Reporting Workbook

The auditor must review the CRC's Budget and Milestone Progress Reporting Workbook to confirm:

- The receipts and expenditure included in the workbook are directly related to undertaking the CRC's Activities as specified in the Grant Agreement.
- The receipts and expenditure are reported on a cash basis.
- The workbook correctly reflects the CRC's receipts and expenditure. If adjustments are required, the CRC must reflect them in the appropriate quarters of the Budget and Milestone Progress Reporting workbook submitted for Q1 of the following financial year.

Findings of the audit

If the auditor forms an opinion that the statement of grant income and expenditure does not give a true and fair view of the eligible expenditure for the period, the independent audit report should be qualified and the error quantified in the qualification section of the independent audit report.

Certification of certain matters by the auditor

The Department requires a certification of certain matters by the auditor in addition to the independent audit report. The required format of certification is at [Attachment C](#) of this document. The Department will not accept an independent audit report that lacks this attachment.

The auditor who signs this certification must be the same person to initial and date a copy of the Statement of grant income and expenditure ([Attachment A](#)) and the Adjustments to Budget and Milestone Progress Reporting Workbook based on audit ([Attachment D](#)) of this document.

Case study

CRCs are required to provide at least one case study highlighting how the CRC overcame an industry problem with the help of funding from the CRC Program. The required format is at [Attachment E](#) of this document.

Site visits

CRCs are required to provide at least one CRC site location (beyond the main office/HQ) that would be suitable for a potential visit from Ministerial and/or Departmental representatives. The site should promote the work of the CRC 'out in the field'. The required format is at [Attachment F](#) of this document.

Text response fields in the portal

The annual report includes various text response fields for a CRC to complete.

Annual report summary page

Highlights and achievements

- Provide a brief overview of the achievements of the CRC for the annual reporting period and outline major achievements for each of the following:
 - Research and collaboration
 - Commercialisation and utilisation
 - Education and training
 - Key Events.

Risks and impediments

- How has the CRC mitigated risks and impediments experienced in the financial year?

Compliance

Does the CRC have any changes to the following which affect compliance with the CRC's Grant Agreement?

- Recipient and/or Partner structure, ownership or involvement
- Agreement Material
- Key Personnel
- Budget.

Transition Page

CRC future plans and transition arrangements

- By the end of the Agreement Period, CRCs need to determine whether to wind-up and deregister the entity or source funding to continue as an entity, establish a subsidiary, or transfer work to a partner. At this point in time, is the CRC planning to continue work following the end of the Agreement Period?
 - **Yes, the CRC is planning to transition**
 - » This section should contain a summary which describes the CRC’s future plans and its transition arrangements for any post-CRC Program activity (after Commonwealth Funding has ceased). Transition arrangements should include information on the strategies and processes adopted to ensure as much commercial potential from research activities are captured by the CRC during transition, including intellectual property.
 - **No, the CRC is planning to wind up**
 - » Provide detail and deregistration plans relative to the stage of CRC progression, including information on the strategies and processes adopted to ensure as much commercial potential from research activities are captured by the CRC during transition, including intellectual property.
 - **Not yet determined. CRC has not progressed to mid-point and has not arrived at a transition decision.**
 - » Selecting this response is only expected from a CRC whose contract has not progressed to mid-point, noting a CRC can decide at any time on the future of the CRC and be working and reporting on those plans.

Attachments page

- Upload a copy of the Management Data Questionnaire (MDQ) workbook.
- Upload a copy of the Statement of grant income and expenditure ([Attachment A](#) of this document).
- Upload a copy of the Independent audit report ([Attachment B](#) of this document).
- Upload a copy of the Certification of certain matters by the auditor ([Attachment C](#) of this document).
- Upload a signed copy of the Adjustments to Budget and Milestone Progress Reporting Workbook based on audit ([Attachment D](#) of this document).
- Upload at least one case study ([Attachment E](#) of this document).
- Upload at least one site visit location ([Attachment F](#) of this document).
- Upload any additional documents or additional supporting information.

Declaration page

- A declaration by the CRC’s authorised personnel submitting the quarterly report that:
 - the information in this report is accurate, complete and not misleading and that I understand the giving of false or misleading information is a serious offence under the *Criminal Code 1995* (Cth)
 - I am aware of the grantee’s obligations under their grant agreement
 - I am aware that the grant agreement empowers the Commonwealth to terminate the grant agreement and to request repayment of funds paid to the grantee where the grantee is in breach of the grant agreement.

Attachment A - Statement of grant income and expenditure

Project number	[project number]
Grantee	[organisation]
Project title	[project title]
Reporting period start date	[project start date or other reporting period start date]
Reporting period end date	[project end date or other reporting period end date]

This statement of grant income and expenditure must be prepared by the Grantee and contain the following:

- Statement of funds, Grantee contributions and other financial assistance*
- Statement of eligible expenditure*
- Notes to the statement of eligible expenditure, explaining the basis of compilation
- Certification by directors of the Grantee

*We will compare this information to that detailed in the grant agreement.

1. Statement of funds, Grantee contributions and other financial assistance

Complete the following table for all cash and in-kind contributions for your project for the period in question, including

- the Cooperative Research Centres grant
- other government funding
- your own contributions
- partner or other Third Party contributions

Insert rows as required.

Contributor	Cash amount (GST excl)	[Estimated in-kind amount (GST excl)]	Total (GST excl)
Cooperative Research Centres grant	[\$[enter amount]]	[\$[enter amount]]	[\$[enter amount]]
Grantee	[\$[enter amount]]	[\$[enter amount]]	[\$[enter amount]]
[enter contributor]	[\$[enter amount]]	[\$[enter amount]]	[\$[enter amount]]
[enter contributor]	[\$[enter amount]]	[\$[enter amount]]	[\$[enter amount]]
Total	[\$[enter amount]]	[\$[enter amount]]	[\$[enter amount]]

2. Statement of eligible expenditure

You must provide detail of the eligible expenditure that has been incurred and paid during the reporting period in the 'Statement of eligible expenditure' spreadsheet.

Comment on any variance between the expenditure items and amounts detailed in the grant agreement and the actual items and amounts detailed in the attached statement of eligible expenditure.

[enter details]

3. Note to the statement of eligible expenditure

3.1 Eligible expenditure

The eligible expenditure as reported in the statement of eligible expenditure is in accordance with the grant opportunity guidelines.

3.2 Basis of compilation

This statement of eligible expenditure has been prepared to meet the requirements of the grant agreement between [enter Grantee name] and the Commonwealth represented by the Department of Industry, Science and Resources. Significant accounting policies applied in the compilation of the statement of grant income and expenditure include the following:

[enter details]

4. Certification by directors [if not director, replace with appropriate equivalent]

[Grantee name]

[Project number]

For the period [dd/ mm/yyyy] to [dd/ mm/yyyy]

We confirm that, to the best of our knowledge and believe, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

Statement of grant income and expenditure

- a. We have fulfilled our responsibilities for the preparation of the statement of grant income and expenditure in accordance with the cash basis of accounting and the terms of the grant agreement with the Commonwealth, represented by the Department of Industry, Science and Resources dated [enter date]; in particular, the statement of grant income and expenditure presents fairly in accordance therewith.
- b. All events subsequent to the date of the statement of grant income and expenditure which require adjustment or disclosure so as to present fairly the statement of grant income and expenditure, have been adjusted or disclosed.
- c. [Where applicable] The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the statement of grant income and expenditure as a whole. A list of the uncorrected misstatements is attached to this representation letter.
- d. That all Grantee contributions and other financial assistance were spent for the purpose of the project and in accordance with the grant agreement and that the Grantee has complied with the grant agreement and relevant accounting policies.
- e. That salaries and allowances paid to persons involved in the project are in accordance with any applicable award or agreement in force under any relevant law on industrial or workplace relations.

Signature.....

Name [enter name]

Director

Date [dd/mm/yyyy]

Signature.....

Name [enter name]

Director

Date [dd/mm/yyyy]

5. For Auditor use only

I certify that this statement of grant income and expenditure is the one used to prepare my independent audit report dated [enter date] for the Department of Industry, Science and Resources.

Signature.....

Name [enter name]

Position [enter position]

Auditor's employer [enter employer name]

Date [dd/mm/yyyy]

Attachment B - Independent audit report

The purpose of the independent audit report is to provide the Department with an auditor's opinion on the Grantee's statement of grant income and expenditure. The statement of grant income and expenditure is prepared by the Grantee to correspond with the expenditure reported to the Department by the Grantee for the same period, in the process of claiming grant payments.

The independent audit report must be prepared by a person who is an approved auditor.

An approved auditor is a person who is:

- a. registered as a company auditor under the *Corporations Act 2001* or an appropriately qualified member of Chartered Accountants Australia and New Zealand, or of CPA Australia or the Institute of Public Accountants; and
- b. not a principal, member, shareholder, officer, Agent, subcontractor or employee of the Grantee or of a related body corporate or a Connected Entity.

The audit should be undertaken and reported in accordance with Australian Auditing Standards.

The independent audit report must follow the required format and include any qualification regarding the matters on which the auditor provides an opinion. The Department may follow up any qualifications with the Grantee or auditor. The independent audit report must be submitted on the auditor's letterhead.

Auditors must comply with the professional requirements of Chartered Accountants Australia and New Zealand, CPA Australia and the Institute of Public Accountants in the conduct of their audit.

If the auditor forms an opinion that the statement of grant income and expenditure does not give a true and fair view of the eligible expenditure for the period, the independent audit report should be qualified and the error quantified in the qualification section of the independent audit report.

The required independent audit report format follows.

Auditor's report

Independent audit report in relation to [Grantee name]'s statement of grant income and expenditure to the Commonwealth, represented by the Department of Industry, Science and Resources (the Department).

We have audited:

- a. the accompanying statement of grant income and expenditure of [Grantee name] for the period [dd/mm/yyyy] to [dd/mm/yyyy], a summary of significant accounting policies and other explanatory information, and management's attestation statement thereon (together "the financial statement"). The financial statement has been prepared by management using the cash basis of accounting described in note 3.2 to the financial statement; and
- b. [Grantee name]'s compliance with the terms of the grant agreement between [Grantee name] and the Commonwealth dated [date of agreement] for the period [dd/mm/yyyy] to [dd/mm/yyyy] (the grant agreement).

We have:

- a. reviewed [Grantee name]'s statement of labour costs in support of its claim of eligible expenditure; and
- b. performed limited assurance procedures on [Grantee name]'s statement of employee numbers under the grant agreement].

Management's responsibility

Management is responsible for:

- a. the preparation and fair presentation of the financial statement in accordance with the basis of accounting described in note 3.2, this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in accordance with the grant agreement;
- b. compliance with the terms of the grant agreement;
- c. the preparation of the statement of employee numbers and labour costs in support of eligible expenditure; and
- d. such internal control as management determines is necessary to:
 - i. enable the preparation of the financial statement and the statement of [employee numbers and] labour costs that are free from material misstatement, whether due to fraud or error; and
 - ii. enable compliance with the terms of the grant agreement.

Auditor's responsibility

Our responsibilities are:

- a. To express an opinion, based on our audit, on:
 - i. the financial statement; and
 - ii. [Grantee name]'s compliance, in all material respects, with the terms of the grant agreement; and
- b. To conclude based on:
 - i. our review procedures, on the statement of labour costs; and
 - ii. our limited assurance procedures on the statement of employee numbers.

We conducted our audit of the financial statement in accordance with Australian Auditing Standards; our audit of compliance with the grant agreement in accordance with ASAE 3100, our review of the statement of labour costs in accordance with ASRE 2405[; and our limited assurance procedures on employee numbers in accordance with ASAE 3000]. The applicable Standards require that we comply with relevant ethical requirements and plan and perform our work to:

- a. obtain reasonable assurance about whether the financial statement is free from material misstatement and that [Grantee name] has complied, in all material respects, with the terms of the grant agreement; and
- b. obtain limited assurance as to whether anything has come to our attention that causes us to believe that the statements of employee numbers and labour costs are materially misstated.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement and about the Grantee's compliance with the grant agreement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Grantee's preparation and fair presentation of the financial statement, and to the Grantee's compliance with the grant agreement, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Grantee's internal control. An audit also includes evaluating the appropriateness of accounting policies used by management, as well as evaluating the overall presentation of the financial statement.

A review consists of making enquiries and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion on the statement of labour costs.

A limited assurance engagement undertaken in respect of the statement of employee numbers, in accordance with ASAE 3000 involves [level of detail about procedures to be determined by the auditor]. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion, review and limited assurance conclusions.

Opinion

In our opinion:

- a. the financial statement presents fairly, in all material respects, the grant income and expenditure of [Grantee name] for the period [dd/mm/yyyy] to [dd/mm/yyyy] in accordance with the cash basis of accounting described in note 3.2 and the terms of the grant agreement, dated [date of agreement], with the Commonwealth; and
- b. [Grantee name] has complied, in all material respects, with the requirements of the grant agreement between the organisation and the Commonwealth dated [date of agreement], for the period [dd/mm/yyyy] to [dd/mm/yyyy].

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to note 3.2 to the financial statement, which describes the basis of accounting. The financial statement is prepared to provide information to the Department in accordance with the grant agreement, dated [date of agreement]. As a result, the financial statement may not be suitable for another purpose.

Use of Report

This report has been prepared for [Grantee name] and the Department in accordance with the requirements of the grant agreement between [Grantee name] and the Commonwealth, dated [date of agreement]. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than [Grantee name] and the Department, or for any purpose other than that for which it was prepared.

Conclusions

Based on:

- a. Our review, which is not an audit, nothing has come to our attention that causes us to believe that the statement of labour costs in the period [dd/mm/yyyy] to [dd/mm/yyyy] is not, in all material respects, fairly presented in accordance with the grant agreement dated [date of agreement] with the Commonwealth; and
- b. The procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the statement of employee numbers as at [dd/mm/yyyy] is not prepared, in all material respects, in accordance with the grant agreement dated [date of agreement] with the Commonwealth.

Auditor's signature

Name [enter name]

Auditor's employer [enter employer name]

Employer's address [enter address]

Qualifications [enter qualification]

Position [enter position]

Date [dd/mm/yyyy]

Attachment C - Certification of certain matters by the auditor

The Department also requires a certification of certain matters by the auditor in addition to the independent audit report. This should be submitted with the statement of grant income and expenditure and independent audit report.

The auditor who signs this certification must also initial and date a copy of the Grantees statement of eligible expenditure. The Department will not accept an independent audit report that lacks this attachment.

The required format of certification is on the following page.

[print on auditor letterhead]

[addressee]

Department of Industry, Science and Resources
GPO Box 2013
Canberra ACT 2601

I understand that the Commonwealth, represented by the Department of Industry, Science and Resources and [Grantee name] have entered into a grant agreement for the provision of financial assistance under the [grant opportunity name] to the Grantee for the project. A condition of funding under the grant agreement is that the Grantee provides a statement of grant income and expenditure certifying that expenditure on approved project items has been incurred within the relevant audit period and paid in accordance with the grant opportunity guidelines, and is supportable by appropriate documentation.

In fulfilment of the condition, I hereby certify that:

- a. I am a member of Chartered Accountants Australia and New Zealand/ CPA Australia/ the Institute of Public Accountants (as a Public Practice Certified Member).
- b. I have prepared the independent audit report on [Grantee name]'s, statement of grant income and expenditure in accordance with the details of the grant agreement between the Grantee and the Commonwealth, project no [project no] dated [dd/mm/yyyy].
- c. I have reviewed the grant agreement between the Grantee and the Commonwealth, project no [project no] dated [dd/mm/yyyy], and related grant opportunity guidelines and understand the requirements pertaining to financial reporting and eligible expenditure contained therein.
- d. I have signed the attached copy of [Grantee name]'s statement of eligible expenditure that I used to prepare the independent audit report.
- e. I have complied with the professional independence requirements of Chartered Accountants Australia and New Zealand/ CPA Australia/the Institute of Public Accountants. I specifically certify that I:
 - i. am not, and have not been, a director, office holder, or employee of [Grantee name] or related body corporate of [Grantee name]
 - ii. have not been previously engaged by [Grantee name] for the purpose of preparing their [grant opportunity name] application or any report required under the grant agreement
 - iii. have no financial interest in [Grantee name].

Signature.....

Name [enter name]

Qualifications [enter qualification]

Position [enter position]

Date [dd/mm/yyyy]

Attachment D – Adjustments to Budget and Milestone Progress Reporting Workbook based on audit

Budget adjustments

Do you need to report adjustments to cash receipts or expenditure reported in the CRC’s Budget and Milestone Progress Reporting Workbook during the financial year? **Yes / No**

If yes, complete the table below including the item and the adjusted total.

Cash receipts item	Total

Expenditure item	Total

Contributions adjustments

Do you need to report adjustments to contributions reported in the CRC’s Budget and Milestone Progress Reporting Workbook during the financial year? **Yes / No**

If yes, complete the table below including the partner name and the adjusted total(s).

Partner name	Cash (\$)	Number of FTE	Staff value (\$)	Non-staff In-kind (\$)

Auditors Signature

Signature:

Name:

Date:

Company:

Attachment E – Case study template

Case study section	Description of what's required
CRC Name	[insert the CRC name]
Case study title	[insert the title of the case study]
The industry problem	[explain the industry-identified problem the CRC was aiming to solve. For example, what was the challenge facing end-users?]
The solution/ outcome	[explain the strategy to solve the problem. You may like to describe the journey the CRC took to address the challenge. How was the CRC's strategy successful? What was the outcome? What were the key lessons learnt?]
The impact	[explain how the competitiveness, productivity and sustainability of Australian industries has been improved. Use supporting facts and figures. How has funding from the CRC Program helped?]
What's next	[where possible, provide details on relevant additional plans. For example, is this just the first stage of a broader plan? Are there additional commercial applications the CRC is exploring? What's on the horizon?]
Quote	[include a compelling quote from a key CRC representative, project stakeholder or end-user. Include the person's name, position and organisation]
Supplied images	<i>Provide at least one high-res image (anything over 1MB, but not too large) to support the story. Include people in the image if possible.</i>
Alternative text for supplied images	[provide alternate text (alt text) for all images provided that is suitable for a screen reader to describe the appearance or function of the image]

Tips for writing a strong case study

- Case studies are intended to be self-contained stories about how a CRC overcame an industry problem with the help of funding from the CRC Program.
- Strong case studies highlight the CRC's journey to delivering a tangible solution.
- Make it relatable so that the average person can understand.
- Use facts and data to support your major points.
- Include a quote to provide validation and credibility for the story.
- Use an active voice.
- Keep it to one page or 400-500 words.
- Keep your language simple. Avoid the use of 'weasel words', jargon, technical terms, or acronyms.
- Keep sentences and paragraphs short. Limit paragraphs to two to three sentences.

Attachment F – Site visits template

CRC site visits	Description of what's required
CRC Name	[insert the CRC name]
Site name	[insert the name of the site]
Site contact for visit coordination	[insert the contact's name, position title, phone number, email address]
Site address	[insert the street number, street name, city/town, state, postcode. Include the hyperlink to the site location on Google maps where possible.]
Site description	[insert a brief description of the site and what the visitor(s) will see]
Further details or additional comments	[insert further details, including hyperlinks to additional site information where possible]

Completing a draft end of CRC funding report

CRCs are required to develop a strategy to complete all activities and financial obligations well in advance of the end of the CRC's Agreement Period. The report encompasses a whole of life summary of the CRC to date, including milestone, budget/audit acquittal and transition arrangements. It covers the same structural reporting requirements as the Final Report, but is submitted as an interim report in the CRC's penultimate year of operation to ensure the CRC is on track to complete its Grant Agreement obligations.

CRCs must provide the 'draft end of CRC funding report' 12 months prior to the End Date or the Activity Completion Date as outlined in the CRC's Grant Agreement.

The draft final report provides supplementary information required by the Department as part of the final reporting requirements (in line with the CRC Grants Reporting Guidelines) and must cover the following section headings:

- Governance and Management
- Post-CRC contact details
- Activities Status (research, commercialisation/utilisation, education and training)
- Financial Management and Budget Provisions
- Management of Intellectual Property (IP)
- Assets
- Taxation
- Use of CRC Program Branding (Post Project)
- Any other issues as directed by the Department.

As part of the CRCs' ongoing governance arrangements, CRCs should have already examined how their 'legacies' will be dealt with and/or maintained. For example, how/will outcomes generated by a CRC be continued and how/will any education and training programs developed by the CRC be kept going. The details of such legacies must be summarised in the CRC's future and transition arrangements within the CRC Annual Reporting.

Process

To complete a 'draft end of CRC funding report', a CRC needs to:

1. Open the CRC's application in the portal.
2. Navigate to the draft end of CRC funding report and complete all text response fields.
3. Upload a copy of the completed Grant Completion Report ([Grant Completion Report Template](#) of this document).
4. Upload a copy of the completed Grant completion report template.
5. Complete the declaration and click to submit the report

Text response fields in the portal

The draft end of CRC funding report includes various text response fields for a CRC to complete.

Draft end of funding summary page

Contact Details

- Provide the CRC staff member responsible for managing the cessation of operations process and who can be contacted after the agreement period to assist the Department with any outstanding reporting requirements or information requests.
- Provide the name, phone number or mobile number, email, postal address.

Whole of life highlights and achievements

- Provide a brief overview of the major achievements of the CRC in relation to:
 - Research and collaboration (including SME engagement)
 - Commercialisation and utilisation
 - Education and training.

Whole of life case studies

- Provide at least one case study showcasing the achievements and highlights over the life of the CRC in:
 - successful commercialisation/utilisation of the research outputs.
 - how partners working together led to an impact which would not have been achievable without the CRC collaboration.
 - how education programs offered by the CRC have influenced the uptake of new knowledge, products or processes.
- Where possible, relevant examples, including quotes, should be included from partners and other industry entities benefiting because of their involvement in the CRC.

Whole of life snapshot summary

- Provide high level, concise dot point statements of key highlights/achievements of the CRC in the following categories:
 - Major achievements
 - Research
 - Commercialisation and utilisation
 - SME engagement
 - Education and training
 - Spin-off companies and inventions
 - International engagement.

The information provided in the 'snapshot' may be used for input into government briefings; as such it should clearly demonstrate a CRC's achievements in plain English.

Draft end of funding reports page

- Upload a copy of the grant completion report.

- Upload a copy of the highlights and achievements report.
- Upload any additional documents or additional supporting information.

Declaration page

- A declaration by the CRC's authorised personnel submitting the quarterly report that:
 - the information in this report is accurate, complete and not misleading and that I understand the giving of false or misleading information is a serious offence under the *Criminal Code 1995* (Cth)
 - the grant was spent in accordance with the grant agreement
 - I am aware of the grantee's obligations under their grant agreement
 - I am aware that the grant agreement empowers the Commonwealth to terminate the grant agreement and to request repayment of funds paid to the grantee where the grantee is in breach of the grant agreement.

Completing a final end of CRC funding report

CRCs are required to develop a strategy to complete all activities and financial obligations well in advance of the end of the CRC's Agreement Period. CRCs must provide an updated final end of CRC funding report to the Department within 120 days after the End Date or the Activity Completion Date outlined in the CRC's Grant Agreement. CRCs must provide an updated 'final end of CRC funding report' to the Department within 120 days after the End Date or the Activity Completion Date outlined in the CRC's Grant Agreement.

The report builds on the 'draft end of CRC funding report' to capture the entire CRC grant funding period, including milestone, budget/audit acquittal and transition arrangements. It ensures the CRC has completed all of its Grant Agreement obligations including the final acquittal of CRC Grant funds including the status of relevant outputs, assets, IP and PhD students.

The final report provides supplementary information required by the Department as part of the final reporting requirements (in line with the CRC Grants Reporting Guidelines) and must cover the following section headings:

- Governance and Management
- Post-CRC contact details
- Activities Status (research, commercialisation/utilisation, education and training)
- Financial Management and Budget Provisions
- Management of Intellectual Property (IP)
- Assets
- Taxation
- Use of CRC Program Branding (Post Project)
- Any other issues as directed by the Department.

As part of the CRCs' ongoing governance arrangements, CRCs should have already examined how their 'legacies' will be dealt with and/or maintained. For example, how/will outcomes generated by a CRC be continued and how/will any education and training programs developed by the CRC be kept going. The details of such legacies must be summarised in the CRC's future and transition arrangements within the CRC's annual reporting.

Process

To complete a draft end of CRC funding report, a CRC needs to:

1. Open the CRC's application in the portal.
2. Navigate to the final report and complete all text response fields.
3. Upload a copy of the completed Grant Completion Report ([Grant Completion Report Template](#) of this document).
4. Complete the declaration and click to submit the report.

Grant Completion Report Template

There are no word limitations for this document. CRCs are encouraged to address each section heading succinctly.

A summary of the information required within the section headings is below.

Governance and management

Provide information on the CRC's governance and management arrangements after the end of the funding period of the Grant Agreement, including how the CRC Board will:

- Ensure all partners are aware of their roles and responsibilities.
- Ensure appropriate management resources are in place to complete all obligations under these Guidelines and the Grant Agreement.
- Ensure appropriate arrangements for the transition of human resources funded by the CRC are in place.
- Ensure appropriate arrangements for the planned future of any incorporated entities controlled by the CRC, such as management companies and IP holding vehicles.
- Ensure the appropriate storage and archival of documentation with relevant parties, particularly contract material, so it is accessible by the Commonwealth for a period of at least seven years.

This section must also detail the planned future of any incorporated entities controlled by the CRC, such as management companies and IP holding vehicles.

Note: CRCs are eligible to have the contents of their public websites archived at no cost using the PANDORA web archive project (pandora.nla.gov.au) administered by the National Library of Australia (NLA) and state libraries. The NLA's Web Archiving Section can be contacted at webarchive@nla.gov.au.

Post CRC contact details

The CRC must include contact details for at least one CRC staff member responsible for managing the cessation of operations process and who can be contacted after the agreement period to assist the Department with any outstanding reporting requirements or information requests. Post-CRC contact details must be provided in the following table format.

Name	Phone	Mobile	Email	Address	Comments

CRC Activities status

A CRC must complete all its CRC Activities by the end of the Agreement Period. This section must identify the status of all CRC Activities outlined in the Grant Agreement being:

- Completed or terminated at the end of the Agreement Period
- Continued by partners on a cooperative basis for further development and future uptake by industry (including commercialisation)
- Transferred to a partner or other organisation for further development and future uptake by industry (including commercialisation).

The CRC must ensure alternative arrangements are in place to provide ongoing support to CRC students who are yet to complete their research education and training.

Status of all milestones and outputs not yet completed must be provided in the following table format.

Outputs yet to be completed / milestones yet to be achieved	Expected status at end of agreement period (completed / terminated / transferred)	If transferred, organisation(s) responsible for ongoing activities after the agreement period

Status of all CRC students must be provided in the following table format.

Student name	Degree type	Expected completion date	Enrolling / Partner organisation

Financial management and budget provisions

This section must ensure the following financial management and budget activities are addressed:

- Finalising the accounts, including the processing of:
 - Any outstanding payments/debts
 - Salaries, employee entitlements and administrative overheads for staff retained to undertake cessation of operation activities
 - Legal costs
 - Taxes due
 - Unpaid scholarship monies.
- Acquittal of Commonwealth funds (for the entire term of Grant funding)
- Expected allocation of any remaining CRC funds
- Completion of an independent audit of the CRC's financial statements for its final year of operation in line with the relevant CRC Grants Reporting Guidelines.

A summary of the information required within the Financial Management and Budget Provisions section is below.

Final year prospective budget

It is important to consider all expenses arising before ceasing operations and budget accordingly. This section must include a cash budget for the final year of the agreement period. This should indicate whether there will be a cash balance at the Agreement End Date in the final year of funding and how the CRC plans to distribute this cash.

Note: Department approval must be sought in regard to the use of any unspent (CRC Program) Grant funds after the funding period for purposes outside of the CRC Activities.

This final year cash budget must be presented in the following table format:

Cash Budget for Final Year of Operation (for Rounds 17 -19)

Opening balance	\$
<i>Income</i>	
(CRC Program) Grant funds	\$
Other income	\$
Total income	

Total resources (opening balance + total income)	\$
<i>Expenses</i>	
Employee expenses	\$
Supplier expenses	\$
Other expenses	\$
Capital expenditure	\$
Total expenses	\$
Net balance	\$
Accrued expenses	\$
Remaining funds	\$
Remaining (CRC Program) Grant funds	\$

Cash Budget for Final Year of Operation (for Rounds 20 and 21)

Opening balance	\$
<i>Income/receipts</i>	
(CRC Program) Grant funds	\$
Partner Cash Contributions	\$
Other Firm/Third Party Cash	\$
Total GST Received	\$
Total Interest	\$
Total receipts	\$
<i>Expenses</i>	
Total GST Paid	\$
Labour and on-costs	\$
Contract	\$
Capital	\$
IP & Technology	\$
Travel & Overseas	\$
Audit	\$
Student expenses	\$
Other	\$
Total expenses	\$

Net balance	\$
Accrued expenses	\$
Remaining funds	\$
Remaining (CRC Program) Grant funds	\$

Cash Budget for Final Year of Operation (for Rounds 22 and above)

Opening balance	\$
<i>Income/receipts</i>	
(CRC Program) Grant funds	\$
Partner Cash Contributions	\$
Other Firm/Third Party Cash	\$
Total GST Received	\$
Total Interest	\$
Total receipts	\$
<i>Expenses</i>	
Total GST Paid	\$
Labour and on-costs	\$
Contract	\$
Capital	\$
IP & Technology	\$
Travel & Overseas	\$
Audit	\$
Student expenses	\$
Other	\$
Special Purpose Expenditure	\$
Total expenses	\$
Net balance	\$
Accrued expenses	\$
Remaining funds	\$
Remaining (CRC Program) Grant funds	\$

Intention for use of any remaining (CRC Program) Grant funds

Organisation receiving funds	Purpose	Transfer amount
		\$
Total		\$

Note: Commonwealth Grant funding is provided to the CRC to undertake the activities and objectives as agreed in the Grant Agreement. After the end of the CRC's Agreement Period, the Grant Agreement states the Commonwealth is entitled to recover any unspent (CRC Program) Grant funds, unless otherwise approved by the Commonwealth.

Written approval is required (prior to the CRC's Grant Agreement End Date) for CRCs to transfer any remaining (CRC Program) Grant funds after the end of the CRC's Agreement Period or a Commonwealth debit recovery process will occur. Approval for the ongoing use of any remaining (CRC Program) Grant funds is reviewed on a case-by-case basis by the Program Delegate. Please contact your CSM if you require further guidance.

Management of intellectual property

The CRC must ensure structures and procedures are in place to safeguard the ongoing management of the CRC's intellectual property (IP), including any assignment for commercialisation or further development and distribution of any commercial returns.

The IP must be distributed in a way which maximises the benefits to Australia, in compliance with the arrangements specified in the Grant Agreement and Partner Agreement(s). Where the IP has no tangible commercial potential, research results must be disseminated to appropriate parties to ensure effective transfer of technology and utilisation of research in compliance with the Partner Agreement(s). The CRC should consider the use of open access arrangements for non-commercially sensitive material.

The information must be provided in the following table format and include the name, description, future ownership arrangements and associated rationale for each item of IP.

Item of IP	Description of IP	Ownership arrangements after the end of the agreement period	Rationale

This section must also outline how the CRC will manage and monitor the project risks, including any associated national security issues and involvement of international partners, as well as intellectual property protection following the wind-up or cessation of operations of the CRC.

Assets

Unless allowed for in the Grant Agreement, the CRC must ensure any asset valued at \$50,000 (excluding GST) or above is not disposed of without the Commonwealth's consent/approval.

The information must be provided in the following table format and include the name, description, future ownership arrangements and associated rationale for each asset.

Asset	Description of asset	Ownership arrangements after the end of the agreement period	Rationale

Taxation

The CRC must include information on its tax position. Specifically, to ensure all taxation expenses are accounted for and the tax position of the CRC is confirmed with the Australian Tax Office before ceasing operations.

Use of CRC Program branding post project

CRCs have a non-exclusive licence to use CRC Program Branding until the termination or expiration of their Grant Agreement. CRCs must cease using CRC Program Branding, except where acknowledgement of support is required where the publications, products, processes or inventions are not released or developed until after the CRC Grant funding period.

Written approval is required (prior to the CRC's Grant Agreement End Date) for CRCs to continue to use the CRC Program Branding (i.e. CRC logo and name) after the end of the CRC's Agreement Period. Approval for the ongoing use of CRC Program Branding is reviewed on a case-by-case basis by the Program Delegate and CRCs will be required to sign an agreement with the Department stipulating the conditions on the use of the branding.

Completing an evaluation report

CRCs are required to complete an evaluation report (also known as a post CRC Program reporting survey) 12 months after the end of the CRC's Agreement Period. The report gathers important evaluative information on the CRC and the CRC Program as a whole.

The Department will send the report to the nominated Post-CRC contact flagged by the CRC in the End of Funding Summary report.

Completion of the report is independent of a CRC's payment but formal reporting obligations under the Grant Agreement remain.

Process

To complete an evaluation report, a CRC needs to:

1. Log into the portal and open the CRC's application.
2. Click on the Reports button and then click to view the evaluation report.
3. Complete all text response fields on each page of the report.
4. Complete the declaration and click to submit the report to the Department.

Text response fields in the portal

The following questions covered in the post project survey include:

- Are you satisfied with the benefits received from participating in the CRC Program through a CRC?
- List up to three key benefits you received from participating in the CRC Program through a CRC.
- Did the CRC develop a product, service or process that solved the industry-identified problem?
- Has the CRC led to broader economic or community benefits, such as risk mitigation, growth in employment, reduction in costs, and capability enhancement?
- How many CRC industry partners reported they valued their involvement with the program?
- How many CRC Industry partners reported collaboration has improved competitiveness and productivity?
- What is an example of the way collaboration has improved competitiveness and productivity for an industry partner (i.e. job creation, sales, and export sales)?
- How many CRC related collaborations extended beyond the Agreement Period?
- How many internships and secondments between the CRC's partners extended beyond the Agreement Period?
- Did any unexpected benefits result from the CRC? If yes, explain.