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Energy and Resources

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Cooperative Research Centres (CRC) Program

Annual Reporting Guidelines

June 2020

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1. Introduction

This document has been prepared to provide guidance to Cooperative Research Centres (CRCs) in relation to the Annual Reporting requirements and obligations as part of the Cooperative Research Centre Program (CRC Program).

The Annual Reporting by CRCs has a number of purposes, including:

- Providing a basis for making future payments;
- Demonstrating 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), and
- Demonstrating the CRC is meeting its obligations in terms of agreements between its partners* (e.g., Partner* Agreement).

All reports are assessed for completeness by the department.

In the case of Annual Reports, if the report is accepted it will trigger the release of any quarterly payments due to the CRC. Any issues identified will be discussed directly with the CRC and the department may require additional information before further payments are approved.

1.1. Scope of these Guidelines

These guidelines set out the department's Annual Reporting requirements, noting they should be read in conjunction with the Grant Agreement. In case of any inconsistency between the Grant Agreement and these guidelines, the Grant Agreement prevails.

1.2. Glossary of Key Terms

Annual Report or Annual Reporting	These terms are generally used interchangeably in these Guidelines. The CRC's annual reporting requirements cover a package of components as set out in these Guidelines, including a core written annual report (narrative document), scan copies of auditor statements, spreadsheets, and (in the CRC's final funding years) End of CRC Funding reporting. It is open to the CRC to structure its annual reporting submission to the department as a single report file, or as a package of files. For example, many CRCs prepare their core written annual report as a document intended for public release on a stand-alone basis. Similarly, the CRC may wish to prepare its final Highlights and Achievements report as a document intended for public release, as well as for submission to the department as part of its final annual reporting.
Grant Completion Report	A component of the End of CRC Funding Reporting. Previous terminology was Wind Up Plan.
Highlights and Achievements Report	A component of the End of CRC Funding Reporting. Previous terminology was Exit Plan.
Partners	For the purposes of this document, reference to partners includes previous reference to participants

1.3. Deadline for Submission

The submission of all annual reporting documentation must be completed by 30 October following the financial year of reporting (1 July to 30 June).

Under the terms of the Grant Agreement, no grant payments will be processed until all reporting requirements have been completed in full. This includes, where relevant, the completion and submission of End of CRC Funding Reports and/or any other reports as required by the department.

Note: In all circumstances where the submission of Annual Report documents will be delayed, the CRC must inform the department well before the submission deadline with an explanation of the delay, what the CRC is doing to remedy the delay and an expected date for the submission of documents. The department will consider this request and advise if any extension is approved.

1.4. Commonwealth Monitoring

The department will assess Annual Reports on the basis of timeliness, accuracy and completeness against the reporting requirements outlined in these guidelines and the Grant Agreement. Any issues identified in Annual Reports will be discussed with the CRC. If the issues are significant, the department may require more detailed assessment through a monitoring activity.

Commonwealth acceptance of any Annual Report documentation not complying with these guidelines and/or the Grant Agreement does not signify the Commonwealth has approved any changes to the Grant Agreement. Approval of any changes to the Grant Agreement must be sought via a contract variation.

2. Reporting Requirements

The standard annual reporting requirements include:

- Written Annual Report – in PDF (Reader View) or Word format (section 3)
- Financial Tables Spreadsheets and Milestone Progress spreadsheet – in Excel spreadsheet format (section 4)
- Management Data Questionnaire (MDQ) – in Excel spreadsheet format (section 4.2)
- Audited financial statements – a scan of the auditor's signed original (section 5)
- Certificates of currency of insurance – a composite scan of all current and relevant insurance certificates (section 5.4) and
- CEO certification – a scan of the signed original (section 5.5).

Additional reporting requirements apply in the CRC's final two years of funding:

- End of CRC Funding Reporting, which includes the Grant Completion Report and Highlights and Achievements Report – (section 6)
- Final Annual Reporting – (section 6.14).

A Reporting Checklist of the components required for lodgement is provided at [Attachment A](#).

Note: There is a 10MB size limit for all files sent to the department via email. Please contact your CRC Program Liaison Officer if you anticipate file size to be an issue.

3. Annual Reporting

The Annual Report must include all information specified in section 2 above. Data and text provided in the report must be consistent with the information provided in the audited financial tables, financial statements and the MDQ (refer to MDQ at section 4.2 below). The Annual Report should be concise, focused and not exceed 80 pages in length (including all appendices, tables and index). It must, at a minimum, include sections 3.1 to 3.18 listed below.

3.1. Executive summary

This section must provide a brief outline of the major achievements and key issues for the CRC during the reporting period.

3.2. Achievements

This section must provide a brief overview of the achievements of the CRC for the reporting period and outline major achievements in relation to:

- Research and collaboration
- Commercialisation and utilisation and
- Education and training.

The overview must also include:

- Any key highlights, awards and special commendations
- Any key events, such as appointments of key staff or purchase of major equipment and
- An overview of actions taken as a result of any internal or external reviews.

3.3. Risks and impediments

This section must provide information on any risks and impediments the CRC experienced during the reporting period impacting on the achievement of the CRC's outputs or on its ability to achieve the expected outcomes. It must also provide a description of the mitigation strategies the CRC has adopted to address these risks and impediments.

3.4. Performance against activities

This section must provide a high level overview of the CRC's progress towards addressing the industry problem and achieving the expected outcomes as agreed in the Grant Agreement.

3.5. Research

A summary of the research activities undertaken and the risks which eventuated during the reporting period. It should focus on providing a program/outcome level summary of major research activities and only provide lower sub-program, output or project level information if particularly relevant. The summary must provide background for, and be consistent with, the responses provided in the MDQ.

Comments in this section must cover topics such as:

- Extent to which the CRC is on target to achieve its research outputs, including strategies in place to address any risks and issues
- Key research achievements and evidence of the research quality
- Any issues, including technical or scientific impediments
- Level of industry involvement and evidence the research is meeting industry's needs and
- Any changes proposed to future research directions and the reasons for the changes.

A list of the publications (as defined and specified in the MDQ) must be provided in an appendix at the end of the written Annual Report.

3.6. Commercialisation

A summary of the commercialisation and utilisation activities undertaken and any risks which eventuated during the reporting period. It should focus on a program/outcome level summary of the major commercialisation and utilisation activities and only provide lower sub-program, output or project level information if particularly relevant. The section must provide background for, and be consistent with, the responses provided in the MDQ.

This section must cover topics such as:

- Extent to which the CRC is on target to achieve its commercialisation and utilisation outputs, including strategies in place to address any risks and issues
- Strategies for ensuring uptake by industry of the research outputs and the current levels of uptake
- Commercialisation and utilisation arrangements with industry, including SMEs
- Details of any new or improved products, services or processes
- Specific benefits to industry (in particular SMEs), their nature and scale and
- Status and current performance of existing spin-off companies, including their names and the nature of their business.

3.7. Education and training

A summary of the education and training activities undertaken and any risks which eventuated during the reporting period. It must provide background for, and be consistent with, the responses provided in the MDQ.

Comments in this section must cover topics such as:

- Extent to which the CRC is on target to achieve its education and training outputs, including strategies in place to address any risks and issues
- Details of the education and training activities conducted during the reporting period, including postgraduate, undergraduate, vocational education and training and professional development
- Details of the level of student involvement in the CRC's activities
- Evidence of the level of industry involvement in developing and conducting education and training activities
- Evidence the education and training activities are meeting the needs of industry
- Support structures for postgraduate students, including the opportunities for interaction between students working in different parts of the CRC and
- Destination of CRC student graduates.

A table of all CRC PhD students with the commencement date, expected completion date, research program the student is under, project title, host research institution and the student's country of origin must be provided as an appendix at the end of the written Annual Report.

3.8. Intellectual property (IP) management

This section must outline the strategies and processes adopted by the CRC during the reporting period to identify, protect and manage the IP generated by the CRC.

It must provide background for, and be consistent with, the responses provided in the MDQ. It must cover:

- Key items of IP currently held by the CRC and the estimated current market value (where possible)
- IP management arrangements
- Mechanisms in place to ensure adherence to the National Principles of IP Management for publicly funded research
- How the IP arrangements will ensure the maximum benefits accrued to industry and Australia, including whether the CRC has imposed conditions on the licensing of its IP, thus ensuring industry maximises the commercial potential and return to Australia and
- Titles of all patents held (including provisional patents) in Australia and internationally.

Where required under their Grant Agreement, CRCs must also outline how they have implemented their plans to manage and monitor project risks, including any associated national security issues and involvement of international partners and IP protection.

3.9. Collaboration

This section must provide a summary, including examples, of the extent of collaboration in undertaking the activities (including research, commercialisation and utilisation, education and training and SME engagement) during the reporting period.

Collaboration is defined as joint action by multiple organisations, including sharing both knowledge and risk. The summary must provide background and be consistent with responses provided in the MDQ.

The following areas must be addressed:

- Collaborations between research partners
- Collaborations between research partners and industry partners
- Collaborations between industry partners and
- Collaborations with non-partner organisations and how they contribute to the CRC overall.

Commentary must focus on:

- Nature of collaborations and how they add value to the CRC and other collaborators
- Efforts of the CRC to increase the level of collaboration across the activities and
- How the collaboration is building innovation and encouraging commercialisation of R&D outputs.

3.10. SME engagement

This section must provide a summary, including examples, of the CRC's SME engagement activities during the reporting period. It must provide evidence the CRC has a clear strategy for engaging with SMEs and must demonstrate how the CRC is assisting SMEs to build their innovation capacity and utilise research and development outputs of the CRC.

Examples of SME engagement include whether there is SME representation on the board; whether the CRC engages with SMEs across Australia, from a specific geographical area or from overseas; and how the CRC structure makes it easy for SMEs to engage.

3.11. Communications

This section must provide information on the internal and external communication activities and strategies for the CRC. It must include information on how the CRC is ensuring internal communication processes are effective and support the industry-research collaboration. It must also cover how the CRC is communicating its successes externally and ensuring the opportunity for usage of all outputs is maximised. It must cover:

- Internal communications activities undertaken during the reporting period
- External communication activities, including types of social media the CRC has undertaken to communicate its successes and
- Overall strategies used to ensure effective internal and external communications.

Note: The CRC must also ensure all communications activities adhere to proper use of CRC Program Branding, as specified in the Grant Agreement.

3.12. Partners and third parties

This section must provide a list of all partners and any third party during the reporting period, including:

- any partners and third parties not listed in the Grant Agreement, but which are party to the Partner Agreement; and
- Third parties (persons, bodies or organisations) not party to the Partner Agreement, but which have, through other arrangements, agreed to provide resources (cash or in-kind) to support the activities.

Note: Do not include in this section any contract research, consultancies or other fee-for-service arrangements not part of the activities under the Grant Agreement. These are additional to the activities and must only be reported under section 3.18.

For each partner and third party the following information is required:

- Partner's or third party's name
- Participation type
 - CRC partner
 - Third party
- ABN or ACN
- Organisation type
 - Australian Government
 - State government
 - University
 - Large Industry
 - Individual SME
 - Organisation
 - Other

This section must also include information on any changes to partners during the reporting period, including if the partner is new to the CRC or is departing and whether these changes have been approved by the department. Where no changes have occurred for the reporting period, please include a brief statement to that effect.

3.13. Governance – board, committees and key staff

This section must provide an overview of governance processes and management of the CRC. It must cover all matters relating to governance, including:

- Overview of the structure of the CRC, including information on the taxation status, role of any managing agents and details of any changes in structure
- Overview of the governance arrangements of the CRC, including the structure of the board and sub-committees, the methods for electing board members and the dates and outcomes of elections during the reporting period
- Detailed description of any governance or management issues experienced and the strategies implemented to address these issues
- Any changes to board membership (where no changes have occurred for the reporting period, a brief statement to that effect should be included)
- Dates of board meetings and attendance by board members
- Membership of the board, including an outline of the key skills and a table consisting of the following details - Name, Role, Key skills, Independent or organisation representing
- Membership of board committees, including an outline of the key skills and a table consisting of the following details - Name, Role, Key skills, Independent or organisation representing
- Names of key staff, including the CEO and program leaders and a table consisting of the following details - Name, Organisation, CRC position or role, Time commitment and
- Function and reporting arrangements of board committees, including frequency of meetings.

To assist the department with responding to enquiries relating to diversity in grant programs, the CRC should provide information on diversity across your Board, Research Leads and Management positions, e.g., gender statistics for each of these groups in your organisation.

3.14. Financial management

This section must provide an overview of the financial position and management of the CRC in relation to the activities. It must provide a commentary on, and be consistent with, all of the financial information provided through the Annual Report process and include:

- Assessment of the financial performance of the CRC overall, including the overall level of partner contributions and
- Details of any issues experienced and the strategies implemented to address these issues.

3.15. Other activities

This section must provide a summary of the CRC's progress towards addressing additional activities undertaken by the CRC.

3.16. CRC future plans and transition arrangements

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). Specifically:

- Where partners and other stakeholders see value in continuing some or all of a CRC's activities beyond the agreement period or
- Where a CRC chooses not to continue as an ongoing entity beyond the agreement period.

Regardless of the future path chosen by a CRC, CRCs are required to ensure the outputs of the CRC have been identified and plans are in place to maximise these outputs into the future. Therefore, transition arrangements should reflect the CRC's strategy for maximising the utilisation of its outputs by the collaboration and identifying the CRC's legacy. The department recognises transition arrangements may initially contain limited detail but would progressively increase in detail as the CRC moves to exit the CRC Program.

If dissolving or deregistering the CRC at the end of the agreement period is the most appropriate course of action for partners to take, CRCs must take into account provisions in its Partner Agreement and Company Constitution when addressing CRC activities whilst ceasing operations. Chapter 5A of the *Corporations Act 2001* and the Australian Securities and Investments Commission website (www.asic.gov.au) provides useful information about deregistering a company.

3.17. Monitoring and review activity update

If a CRC has been subject to monitoring or review by the department during the reporting period, or has incomplete monitoring or review activity from a previous period, this section must contain an update on:

- The progress of any specific departmental information requests and/or
- The implementation of recommendations from any monitoring and review activity. In relation to recommendations, this includes the proportion implemented, strategies for implementing any remaining recommendations and any difficulties anticipated by the CRC regarding implementation.

3.18. Activities not covered by the Grant Agreement

This section should contain a summary of any additional activities undertaken by the CRC outside of the activities covered by the Grant Agreement. This might include work through other agreements such as grants, contracts, consultancies, memoranda of understanding (MOUs) and fee for service. The summary must provide background for, and must be consistent with, responses provided in the MDQ.

Note: This section should also include details of MOUs with Industry Growth Centres and any CRC activities linking to Industry Growth Centres.

4. Financial Tables and Milestone Progress

Financial information and Milestone progress for the reporting period must be provided via the Excel spreadsheet provided by the department. This tool collects information consistent with the budget tables in the Grant Agreement.

The timing for provision of annual reporting information through the Excel spreadsheet varies depending on whether the CRC was established before 2017 (i.e., CRCs up to and including Selection Round 17) or established from 2017 onwards (that is, CRCs from Selection Round 18 onwards).

The Excel spreadsheet includes detailed instructions for each round. Requirements are outlined in the reporting table below, and summarised in the Reporting Checklist at [Attachment A](#).

4.1. Financial tables

The financial information provided must be the income and expenditure for activities as identified in the Grant Agreement. Income and expenditure must be reported on a cash basis. The reporting of cash income must be consistent with the quarterly reports submitted for the financial year.

Income from all partners and third parties contributing to the activities must be included (see section 3.1.2.). Income or expenditure for work the CRC undertakes outside of the activities (which may include other grants, contracts, consultancies, fee for service) must not be reported in the financial tables.

4.1.1. Milestone progress

In this spreadsheet table, CRCs must report on how the CRC is progressing against its milestones in the Grant Agreement.

CRCs established in or after 2017 report this information quarterly. A CRC's milestone progress report for the financial year as at 30 June is included with the CRC's submission of the Excel spreadsheet covering the Quarter 4 reporting period by 30 July.

CRCs established prior to 2017 report this information annually. A CRC's milestone progress report for the financial year must be completed and included in the CRC's submission of the Excel spreadsheet by the following 30 October.

4.1.2. Budget progress

In this spreadsheet table, CRCs must report their receipts and expenditures on a cash basis for the reporting period. All CRCs must report this information quarterly.

The spreadsheet tool automatically compiles a CRC's cumulative quarterly and financial year budget reporting for each financial year over the life of the CRC.

The latest full financial year figures will be automatically compiled when the CRC enters the Quarter 4 figures for the April-June quarter for submission to the department by 30 July.

If figures are adjusted following an audit, a CRC must include the revised figures for the previous financial year when it submits the spreadsheet in the next financial year's Quarter 1 quarterly report (to be submitted by 30 October). Explanation of the adjustment should reference the auditor reports, which must also be submitted by 30 October.

4.1.3. Contributions progress

In this spreadsheet table, CRCs must report all contributions (cash, staff in kind, non-staff in kind) by each partner and in aggregate by third parties.

CRCs established in or after 2017 report this information quarterly. A CRC's Contributions progress report for the financial year as at 30 June is included with the CRC's submission of the Excel spreadsheet covering the Quarter 4 reporting period by 30 July.

CRCs established prior to 2017 report this information annually. A CRC's Contributions progress report for the financial year must be completed and included in the CRC's submission of the Excel spreadsheet by the following 30 October.

4.1.4. Resource progress

In this spreadsheet table, CRCs must specify the allocation of resources for each research program for the financial year. All CRCs must report this information annually.

A CRC's Resource progress report for the financial year must be completed and included in the CRC's submission of the Excel spreadsheet by the following 30 October.

Cash expenses are to be stated on a cash basis.

4.2. Management Data Questionnaire (MDQ)

The MDQ captures the activities of each CRC relating to Research, Intellectual Property, Education and Collaboration. This information and data is linked to the three key objectives of the CRC Program which are to:

- foster industry-led collaborative research addressing industry's applied research needs
- encourage long term industry-research sector collaborations and
- improve the competitiveness, productivity and sustainability of Australian industries.

The MDQ results are used to assess program-wide performance and inform members of parliament, government agencies, industry, universities and international organisations on the annual key performance outcomes of the CRC Program.

4.2.1. MDQ data

The MDQ data for the reporting period (the financial year from 1 July to 30 June) must be completed using the Excel spreadsheet provided by the department. All information in the MDQ must be consistent with the information provided in the written Annual Report. Detailed instructions and guidance are provided in the MDQ Excel spreadsheet. In summary, MDQ questions relate to:

- Research
 - Formal Research publications (number) and end-user publications and reports (number)
 - Engagement in research and development (FTE number of professional research staff, technical/other staff, postgraduate students)
 - Science and Research Priorities (percentage of Activity contributing to each of the nine Science and Research Priorities). Information on the Science and Research Priorities can be found on the department's website at <https://www.industry.gov.au/data-and-publications/science-and-research-priorities>.
 -
- Intellectual Property
 - Intellectual property held by the CRC and its partners (number of patents and plant breeder's rights; number of other IP; number of active Licences/Options/Assignments; income from LOAs)
 - Material transfer agreements and direct sales (number and gross contract value of material transfer agreements and direct sales)
 - Spin-off companies (number of spin-off companies; number of patents and plant breeder's rights from operational spin-off companies; income from spin-off companies).
- Education
 - Equivalent full-time student load (EFTSL) of students working for their Doctorate by Research, Masters by Research, Honours and other postgraduate qualifications (number)
 - Graduate employment destination after completing postgraduate qualifications (number taking up employment with industry)
 - Other education activities (number of non-university students engaged in formal education activities including TAFE, VET etc. courses).
- Collaboration
 - Domestic collaboration (organisation name, participation type, organisation type, sector type, nature of collaboration)
 - International collaboration (organisation name, participation type, sector type, country, nature of collaboration)
- Other
 - Other financial assistance / grants (number and value by government-funded, industry-funded, research sector-funded, or private not-for-profit funded)
 - Contracts, consultancies and direct sales – other activities (number and gross contracted value of consultancies, contracts and direct sales of other activities).

4.2.2. Confidentiality of MDQ data

CRCs should be aware information collected through the MDQ can be aggregated for publication by the Commonwealth and may be used for reporting purposes to promote the program. The Commonwealth will seek the CRC's permission prior to the use of sensitive data.

5. Audit Requirements

5.1. Audited financial statement on the financial tables

The audited financial statement on the financial tables, to be provided as part of the annual reporting, must comply with the audit guidelines as specified in your CRC's Grant Agreement or otherwise as at [Attachment B](#). As outlined in section 4, the financial information provided in the financial tables must include the income and expenditure to undertake the Activities as specified in the Grant Agreement. Income and expenditure must be reported on a cash basis. The reporting of cash income must be consistent with the quarterly reports submitted for the financial year, with adjusted figures to be provided and explained.

A scanned copy of the audited financial statement on the CRC financial tables (signed and dated) must be provided.

5.2. Audited financial statement on the Account

A scan of the signed original audited financial report on the Account, which includes an accrual accounting report on revenues, expenses, assets, liabilities and cash flows of the Account, must be provided. As specified in the Grant Agreement, the CRC must establish an Account for the purpose of funding its activities¹.

5.3. Audited financial statement on the CRC company/CRC

A scan of the signed original audited statement of the financial position of the CRC company or CRC (as applicable) must be provided as part of the annual reporting. This must be an overarching report covering the financial position for the CRC as a whole (i.e., both the CRC's activities as specified in the Grant Agreement, and all other activities undertaken by the CRC).

5.4. Certificates of Currency

The Grant Agreement sets out the obligations for CRCs to maintain insurance in connection with its activities. Evidence of the CRC maintaining adequate insurance (from its insurers or insurance brokers) for the reporting period must be provided annually.

5.5. CEO's Certification

A signed certification by the CRC's CEO must accompany lodged reports. The CEO's certification statement is set out at [Attachment A](#), along with an accompanying checklist of the submitted reports which are being lodged.

Where obligated under the Grant Agreement, an annual declaration of compliance with Working with Children obligations is required. This is also included at [Attachment A](#).

6. End of CRC Funding Reporting Requirements

CRCs must prepare End of CRC Funding Reporting for inclusion in the second last (penultimate) and final annual reporting. The objective of the End of CRC Funding Reporting is to ensure the CRC:

- Fully meets its obligations under the terms of its Grant Agreement (e.g., completing all of its activities by the end of the agreement period and completing all its financial obligations)
- Fully meets its obligations in terms of agreements between its partners (e.g., Partner Agreement(s))
- Has in place mechanisms to protect the interests of its partners, personnel and students and
- Demonstrates how the Commonwealth Funding has supported its achievements, the impact of its work and the benefits to Australia.

The End of CRC Funding Report has two main components – the Grant Completion Report, and the Highlights and Achievements Report. The following sections provide an outline of the minimum information to be provided by a CRC as part of the End of CRC Funding Report. The department may require further updates for assessment prior to the submission of the final annual report. A table describing a CRC's reporting obligations in its final 18 months of operation is at [Attachment C](#).

Information in the End of CRC Funding Report will be used to inform the Minister, the CRC Advisory Committee, the department and the general public about the performance of individual CRCs. It may also be used as part of any evaluation of the impact of the CRC Program as a whole.

Note: CRCs should develop their End of CRC Funding Reports in consultation with all their partners, and must seek Board approval prior to lodgement with the department.

6.1. Grant Completion Report

CRCs are required to develop a strategy to complete all activities and financial obligations well in advance of the end of the agreement period. The Grant Completion report must address at a minimum the following areas:

- Governance and management arrangements after the end of the agreement period
- Activities (research, commercialisation, education and training)
- Financial management and budget provisions
- IP, asset, capital item and tax arrangements and
- Any other issues as directed by the department.

¹ The Account can consist of one or more bank accounts, but must be treated as a single Account for reporting and auditing purposes.

As a part of the CRCs' ongoing governance arrangements, CRCs should have already examined how any of their 'legacies' will be dealt with 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 (section 3.16).

6.2. Governance and Management

This section of the report is to address how the board of the CRC 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 and
- 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.

6.3. End of CRC Funding Report 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.

6.4. Activities Status

A CRC must complete all of its activities by the end of the agreement period. This section must identify the status of all 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) and
- 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.

The status of all milestones and outputs 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

The status of all CRC students must be provided in the following table format:

Student name	Degree type	Expected completion date	Enrolling / Partner organisation

6.5. 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 and
 - Unpaid scholarship monies

- Acquittal of Commonwealth funds
- Expected allocation of any remaining CRC funds and
- Completion of an independent audit of the CRC's financial statements for its final year of operation in line with the Annual Report guidelines.

6.6. 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 as at 30 June of the final year of funding and how the CRC would like to distribute this cash.

Note: Department approval must be sought in regards to the use of any unspent CRC Program 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

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

Intention for use of all remaining CRC funds

Organisation Receiving Funds	Purpose	Transfer Amount
		\$
Total		\$

Note: Commonwealth funding is provided to the CRC to undertake the activities and objectives as agreed in the Grant Agreement. After the end of the agreement period, the Grant Agreement states the Commonwealth is entitled to recover any unspent grant funds, unless otherwise approved by the Commonwealth. Please contact your CRC Program Liaison Officer if you require further guidance.

6.7. Management of Intellectual Property (IP)

The CRC must ensure structures and procedures are in place to safeguard the ongoing management of the CRC's 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.

6.8. 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

6.9. 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.

6.10. Highlights and Achievements Report

The highlights and achievements report should be concise, aimed at the general public, describing the CRC, its partners and purpose. This report should be similar to an executive summary, introducing the CRC and its activities. However, CRCs are encouraged to include any other relevant information (including diagrams, images and graphs/tables) demonstrating the achievements and impacts of the CRC over the life of the grant agreement.

The Highlights and Achievements Report should include information on:

- The direct economic benefits associated with the CRC research (verified and quantified by industry wherever possible); more specifically, information on:
 - The number of products and services generated by the CRC which went to market (other items of intellectual property) during the agreement period
 - The economic benefit to industry through the development of new or improved products, services or processes
 - Any other economic benefits such as risk mitigation, growth in employment, reduction in costs, and capability enhancement and
 - At least one case study of the successful commercialisation of the research outputs.
- The impact of the CRC on the level of collaboration within the industry more broadly; more specifically, information on:
 - Breakdown of partners and collaborations over the life of the CRC
 - How many relevant publications partners published during the agreement period
 - Which Industry Growth Centres the CRC worked with during the agreement period
 - A statement on the value partners place on being part of the CRC and
 - At least one case study which outlines how partners working together led to an impact which would not have been achievable without the CRC collaboration.
- The impact of education programs on industry, the sector in general and on skills development; more specifically, information on:
 - Breakdown of postgraduate information over the life of the CRC:
 - Total number of postgraduates and PhD graduates
 - Total number of postgraduates and PhD graduates taking up employment in the industry and
 - Industry and other non-university staff supervising postgraduates.
 - The key educational outputs, including details of any courses developed
 - The impact of education and training programs in areas of skill shortages and
 - At least one case study which outlines how education programs offered by the CRC have influenced the uptake of new knowledge, products or processes.

Note: Where possible; relevant examples, including quotes, should be included from partners and other industry entities benefiting as a result of their involvement in the CRC.

6.11. Case Studies

The CRC must include at least one case study which highlights its achievements. The case study should outline the success of commercialisation research outputs and how participants have worked together, leading to an impact which would not have been achieved without CRC collaboration.

6.12. Snapshot Summary

The highlight and achievement section must also include a 'snapshot' summary containing high level, concise dot point statements for key highlights/achievements in the below categories, where applicable:

- Major achievements
- Research
- Commercialisation and utilisation
- SME engagement
- Education and training
- Spin-off companies and inventions
- International engagement

Note: 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.

6.13. Use of CRC Program Branding

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 agreement period.

The CRC Program Branding Guidelines can be found in the CRC Program webpage at:

www.business.gov.au/CRC.

Written approval is required for CRCs to continue to use the CRC logo and indicia after the agreement period. Approval for the ongoing use of the CRC logo and indicia is reviewed on a case-by-case basis and CRCs will be required to sign an agreement with the department stipulating the conditions on the use of the branding.

6.14. Final Annual Reporting

As part of the final annual reporting, a CRC must update the End of CRC Funding Report, incorporating responses to any previous feedback provided by the department and detailing any deviations from the previous year's report, including:

- Any changes to the completion of CRC activities (research, commercialisation, education and training)
- Any changes to the planned arrangements for IP, asset, capital item and tax management
- Any changes to the planned budget
- Details of any income or expenditure after the period covered in the Audited Financial Statements on the Account
- A final balance for the Account and details of any amounts still to be paid out of the Account and
- Any other issues as directed by the department.

6.15. Post CRC Program Reporting - Survey

Post CRC Program Reporting (in the form of a survey) may be undertaken approximately 12 months after the end of a CRC's grant agreement period. The completion of the survey is independent of a CRC's payment and/or formal reporting obligations under the Grant Agreement. The purpose of a survey is to gather important evaluative information on the CRC and the CRC Program as a whole. The following is a list of the type of questions which might be included in the survey:

- Are you satisfied with the benefits received from participating in the CRC Program, through a CRC?
- Please 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 solving the industry-identified problem(s)?
- What is an example of the way collaboration has improved competitiveness and productivity for an industry partner?
- How many CRC related collaborations extended beyond the agreement period?
- How many internships and secondments between industry entities and research organisations extended beyond the agreement period?

Note: The department will contact the person nominated as part of the End of CRC Funding Report to complete the post project survey.

7. Privacy, Freedom of Information and Confidentiality

7.1. Privacy

In preparing the Annual Report, CRCs, including all persons, bodies and organisations involved in the CRC Program, must adhere to the *Privacy Act 1998* and the 'Australian Privacy Principles'. The Annual Report should also be prepared in line with the confidentiality and privacy clauses in the Grant Agreement.

7.2. Freedom of Information

All documents created or held by the department with regard to the CRC Program are subject to the *Freedom of Information Act 1982*. Further information can be found in the CRC Program guidelines.

7.3. Confidentiality

Annual Reports are intended to be public documents and CRCs are encouraged to publish their Annual Reports on their website. CRCs must submit to the department any confidential information as a separate appendix clearly marked 'Confidential Material'. Such appendices may be made available on a confidential basis as part of any evaluation of the CRC Program as a whole. The department does not make CRC's Annual Reports available to the public without first seeking permission, however, the Reports may be subject to a freedom of information request.

8. Overview of the End of CRC Funding Report Requirements

This is an overview of the End of CRC Funding Report Requirements. The End of CRC Funding Report is a stand-alone document. Although the department has not prescribed the format for the End of CRC Funding Report or the written Annual Report, before completing the End of CRC Funding Report ensure you are familiar with the CRC Reporting Guidelines, the relevant CRC Grant Opportunity Guidelines and the relevant clauses in the Grant Agreement.

Information contained in the End of CRC Funding Report may be used by the department to provide accurate responses to a wide range of information requests from diverse stakeholders, including members of parliament, government agencies, industry, universities, other research institutions and international organisations. Information may also be used to inform the Minister, the CRC Advisory Committee, the department and the general public about the performance of the CRC.

Note: CRCs should develop their End of CRC Funding Report in consultation with all of their partners, and must seek Board approval prior to lodgement with the department. This report should be provided to the department in addition to the second last (penultimate) Annual Report, and an updated version provided to the department in addition to the CRC's final Annual Report. CRCs are required to develop a strategy to cease operations well in advance of the end of the agreement period.

8.1. Report content

While there is no prescribed format for the End of CRC Funding Report, it must include the following sections:

- Ceasing operations – refer section 6.1.
- Governance and Management – refer section 6.2.
- Activities status – refer section 6.4.
- Highlights and achievements - refer section 6.10.
- Case studies – refer section 6.11.
- Snapshot summary – refer section 6.12.

Attachment A: Reporting Checklist and CEO Certification

Note: The below schedule of Reporting Lodgement Dates over the CRC's life is geared for CRCs with funding terms ending on 30 June in their final funding year. Schedules are adjusted for other CRCs.

Lodgement Date	30 Jan	30 Apr	30 Jul	30 Oct	30 Oct	30 Oct
			Including after final funding year	Before final funding year	In final funding year	After final funding year
Progress Reporting Questionnaire - quarterly reporting period	R 01/10-31/12	R 01/01-31/03	R 01/04-30/06	R 01/07-30/09	R 01/07-30/09	
Progress Reporting Spreadsheet*	* Requirements for CRCs established pre-2017 – see footnote					
Milestone progress	R*	R*	R*	R	R	*
Cumulative Cash Report	R	R	R	R	R	
Partner Contributions	R*	R*	R*	R	R	*
Resource Allocation	O	O	O	R	R	R
Annual Submissions	Annual reporting period 01/07 to 30/06					
Written Annual Report				R	R	R
Management Data Questionnaire (MDQ)				R	R	R
Audited Financial Statement on the CRC financial tables				R	R	R
Audited Financial Statement on the Account				R	R	R
Audited Financial Statement on the CRC Company/CRC				R	R	R
Certificates of Currency of Insurance				R	R	R
End of CRC Funding Reporting						
Grant Completion Report - projected final close position				O (Draft)	R (Draft)	R (Update)
Highlights and Achievements Report – start to end of funding term				O (Draft)	R (Draft)	R (Update)
Chief Executive Officer's Certification – see next page	R	R	R	R	R	R
Working with Children compliance certification – appended				Annually where obligated under your grant agreement		

R = Required, O = Optional

* It is optional for CRCs established prior to 2017 (that is, CRCs from Selection Round 17 or earlier) to report quarterly on Milestone Progress and Partner Contributions. These CRCs are required to complete the Milestone Progress and Partner Contributions spreadsheet reports annually. Please complete and submit these spreadsheets covering the financial year reporting period 1 July to 30 June as part of the Progress Reporting Excel workbook submitted on 30 October following the end of the financial year, including following the CRC's final funding year.

Instructions: For lodgement of reports, mark on the Reporting Checklist which reporting documents are being submitted, and include the Checklist with the CEO's signed Certification.

CHIEF EXECUTIVE OFFICER CERTIFICATION

I hereby certify 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 Funds and Partner Contributions were applied for the Activities of the CRC as specified in the Grant Agreement and the Grant Funds have been expended only for the Commonwealth Funded Activities and otherwise in accordance with this Agreement.
- I am aware of the CRC's obligations under the 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.

Signature:

Position: CEO, <insert name of CRC>

Date:

Compliance with working with children obligations (if applicable)

Your Grant Agreement outlines your responsibility to annually declare your compliance with working with children obligations.

1. Is the organisation, and persons working with children on behalf of the organisation in relation to the Activity, compliant with Commonwealth, state or territory legislation? yes no
If no, provide a reason for your answer.

2. Has the organisation completed a risk assessment in relation to the Activity and all persons who may engage with children in association with the Activity? yes no
If no, provide a reason for your answer.

3. Has the organisation put in place an appropriate strategy to manage risks identified through the risk assessment? yes no
If no, provide a reason for your answer.

1. Has the organisation delivered training and established a compliance regime to ensure that all persons who may engage with children are aware of, and comply with: yes no
- the National Principles for Child Safe Organisations
 - the risk management strategy
 - relevant legislation relating to requirements for working with children, including working with children checks
 - relevant legislation relating to mandatory reporting of suspected child abuse or neglect however described
 - risks identified through the risk assessment?

If no, provide a reason for your answer.

Certification

Ibeing a person duly authorised by the grantee hereby certify that:

- The information in this statement 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 its 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.

Signed.....

Date

[Position/ title]

Attachment B: Audit Guidelines

CRCs must provide an audited financial statement in respect of the financial year, or part thereof, indicating the sources of funding (whether in the form of cash or in-kind) for the activities of the CRC, as specified in the Grant Agreement, and the application of funding to each head of expenditure (i.e., an audited statement on the CRC financial tables, as specified in these guidelines, for the CRC).

The audit must be conducted by a qualified accountant and the statement must include an opinion on all items in the attached template.

A qualified accountant, for the purpose of these guidelines, is defined as:

- a) A person registered as a company auditor or a public accountant under a law in force in a State or Territory; or
- b) A member of the Institute of Chartered Accountants in Australia, or a CPA member of CPA Australia, or a Professional National Accountant Member of the National Institute of Accountants;

who is independent of the CRC partners and the management of the CRC and free of any business or other relationship that could materially interfere with the exercise of their judgement.

Given the size and structure of CRCs, it would be considered best practice to use **a registered company auditor**.

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.

A CRC's auditor must be fully informed of the terms and conditions under which the CRC Program funding and other contributions have been provided to the CRC to ensure the auditor is able to provide a statement meeting the Commonwealth's requirements. Accordingly, the CRC must provide its auditor with a copy of the current Grant Agreement with the latest variations approved by the Commonwealth.

Requirements of the auditor

The auditor must conduct an audit in accordance with Australian auditing standards and form an opinion on the financial information provided by the CRC. The auditor must address a number of issues which are set out in the Grant Agreement. Templates for the auditor's statement have been included with these guidelines to assist the auditor to satisfy the audit requirements of the CRC under the Grant Agreement. Using the template is not a requirement, however, the statement must cover all areas outlined in the template and be signed and dated.

Template for the Auditor's Statement

Auditor's Statement

Provide a statement for each non-compliant area or other issue you identify.

The auditor's statement must address and provide an opinion on whether:

1. The financial statements present fairly that contributions, both cash and in-kind, have been made and recorded in accordance with the budget as specified in Schedule 5 and in accordance with the terms of the Grant Agreement.

[If not, please list in a table, actual contributions which are more than 10% less than the contracted amount set out in the Grant Agreement and briefly describe the variation.]

2. In accounting for Commonwealth Funding and contributions, the CRC has exercised proper accounting standards and controls (clause 10.4 (a)).

[If not, please list and provide comment on exceptions.]

3. The CRC has met its obligations to the Commonwealth in relation to capital items (clause 10.2(a)).

[If not, please list and provide comment on instances in which these obligations have not been met.]

4. The cash contributions and Commonwealth Funding have been paid into and expended from the CRC's Account, in accordance with the Grant Agreement, and all interest on the balance of the Account has been credited to the Account (clause 10.4).

[If not, please list and provide comment on the instances in which these requirements have not been met.]

In my opinion, the reports specified under clause 12.2 and 12.3 present fairly that the: Commonwealth Funding and the contributions have been expended solely for the activities and in accordance with Schedule 5 of this contract and Australian accounting concepts and applicable Australian standards; and all transactions for the activities as specified in Schedule 2 have been conducted through the Account.

Signature:

Name:

Date:

Company:

Attachment C: CRC Reporting Obligations in the final 18 months of operation

Requirement	Activity	Due date
End of CRC Funding Report initial development	Board approval of the CRC's overall strategy to cease operations and funded activities, developed in consultation with the CRC's partners.	18 - 12 months prior to end of grant funding
Second last Annual Report	Annual Report submission for the second last (penultimate) financial year. This includes the End of CRC Funding Report, which is submitted as part of this Annual Report.	30 October in the CRC's final grant funding year
Potential update to the End of CRC Funding Report information	The department may require an update to the information provided in the End of CRC Funding Report, prior to final Annual Report submission.	As required, prior to end of grant funding
Final Annual Reporting.	This includes the updated End of CRC Funding Report.	30 October after the CRC's final grant funding year