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Cooperative Research Centres (CRC) Program

2020-21 Annual Reporting Guidelines

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CRC Program 2020-21 Annual Reporting Guidelines

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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 grant 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. If an annual report is accepted by the department, although subject to other considerations, it may trigger the release of any quarterly payments due to the CRC. Any issues identified with the Annual Report will be discussed directly with the CRC, and the department may require additional information before grant 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 End of CRC Funding Reporting.
End of CRC Funding Reporting	Encompasses the whole life of the CRC and has two main components – the Grant Completion Report and the Highlights and Achievements Report.
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 for 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

For each year of Commonwealth Grant funding, the standard annual reporting requirements include:

- Written Annual Report – in PDF (Reader View) or Word format
- Financial Tables and Milestone Progress spreadsheet – in Excel spreadsheet format
- Management Data Questionnaire (MDQ) – in Excel spreadsheet format
- Audited financial statements – a scan of the auditor's signed original
- CEO certification – a scan of the signed original

In the final two years of Commonwealth Grant funding, in addition to the standard reporting requirements outlined above, the CRC must also provide End of CRC Funding Reporting, which includes a Grant Completion Report and a Highlights and Achievements Report, (Refer to Section 8 for further detail).

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 Report

Annual report content must be consistent with the information provided in the audited financial statements, financial tables and milestone progress spreadsheet and the MDQ. The annual report must also cover:

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. Highlights and 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 (including SME engagement)

- 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. Case study

At least one case study showcasing the achievements and highlights of the CRC achieved through:

- Research and collaboration (including SME engagement)
- Commercialisation and utilisation and
- Education and training.

The case study should outline the success in the commercialisation of research outputs and how participants have worked together, leading to an impact which would not have been achieved without CRC collaboration. 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.

3.4. 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.

3.5. Education and training

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.

3.6. 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, including IP management arrangements.

3.7. 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 particular CRC, it is required to ensure its outputs 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.

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 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](#).

5. 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.

5.1. 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)

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- Contracts, consultancies and direct sales – other activities (number and gross contracted value of consultancies, contracts and direct sales of other activities).

5.2. 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.

6. Audit Requirements

6.1. 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 (for Round 21 CRCs and above) or otherwise (for Rounds 20 and prior) 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.

6.2. Audited financial statement on the Account

A scan of the signed original audited financial report on the Account, which includes a Cash accounting report on revenues, expenses, assets, liabilities and cash flows of the Account, must be provided, as specified in the Grant Agreement and relevant Grant Opportunity Guidelines.

6.3. 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).

7. 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](#).

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

8. End of CRC Funding Reporting Requirements

CRCs must prepare End of CRC Funding Reporting as part of the second last and last Annual Reporting periods covering the CRCs whole of life operation and activities. The End of CRC Funding Report has two main components – the Grant Completion Report, and the Highlights and Achievements Report. 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 of 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 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 contained 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.

8.1. 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/utilisation, education and training)
- Financial management and budget provisions
- IP, asset, capital item and tax arrangements and
- Any other issues as directed by the department.

As a part of the CRCs' ongoing governance arrangements, CRCs should have already examined how any of 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 (section 3.16).

A Grant Completion Report must be submitted in the second last year of funding. This report is to be updated in the final year following completion of the Grant funding activities.

8.1.1. 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.

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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.

8.1.2. 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.

8.1.3. 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

8.1.4. 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 (for the entire term of Grant funding)
- 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 Reporting Guidelines.

8.1.5. 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.

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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.

8.1.6. 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.

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8.1.7. 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

8.1.8. 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.

8.1.9. 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.

8.2. 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. A Grant Completion Report must be submitted in the second last year of funding.

This report must be submitted in the second last year of funding and updated in the final year following completion of the Grant funding activities.

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/utilisation 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:

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- 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 skills 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.

8.2.1. Case Studies

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

8.2.2. 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.

8.3. Final Annual Reporting

As part of the standard annual reporting requirements of:

- Written Annual Report – in PDF (Reader View) or Word format
- Financial Tables and Milestone Progress spreadsheet – in Excel spreadsheet format
- Management Data Questionnaire (MDQ) – in Excel spreadsheet format
- Audited financial statements – a scan of the auditor's signed original
- CEO certification – a scan of the signed original

a CRC must update the Grant Completion Report and the Highlights and Achievements 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/utilisation, 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 Highlights and Achievements report encompassing the entire term of the Grant funding and activities.
- A final balance for the Account and details of any amounts still to be paid out of the Account
- Acquittal of Commonwealth funds (for the entire term of Grant funding)
- Any other issues as directed by the department.

8.4. 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 Grant Completion Report to complete the post project survey.

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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 <i>01/10-31/12</i>	R <i>01/01-31/03</i>	R <i>01/04-30/06</i>	R <i>01/07-30/09</i>	R <i>01/07-30/09</i>	
Progress Reporting Spreadsheet*	<i>* Requirements for CRCs established pre-2017 – see footnote</i>					
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	<i>Annual reporting period 01/07 to 30/06</i>					
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
End of CRC Funding Reporting						
Grant Completion Report - projected final close position					R (Draft)	R (Update)
Highlights and Achievements Report – start to end of funding term					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.

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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:

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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 (for Round 20 and prior)

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)).

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[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: