



Commonwealth Grant Agreement

between the Commonwealth represented by

Department of Industry, Innovation and Science

and

<Grantee>

NB: This is an example grant agreement intended for use with the Global Innovation Linkages Program. The Commonwealth reserves the option to amend or adjust the form of the grant agreement.

Template instructions in blue shading are for CSMs and must remain in the version provided to AusIndustry Systems. Data that will be populated by the grants management system are identified by <arrow brackets>.

Delete all drafting notes and any options not used including all text in square brackets before providing this Agreement to the Grantee.

Template Instructions: Once completed, this document, together with each set of Grant Details and the Commonwealth General Grant Conditions (Schedule 1), forms an Agreement between the Commonwealth and the Grantee.

You should enter the specific details of each particular Grant, such as the purpose of the Grant, the Parties involved, and the details of the Activity to be undertaken, in the **Grant Details**. The Grant Details also include any Supplementary Terms that apply to the Activity, such as specific legislative requirements or industry standards for each Grant.

Representatives of the Commonwealth and the Grantee must sign the Agreement on the **signatures page**.

Template Instructions: - Multiple Grant Agreements

More than one Grant can be covered in one Agreement. To do this, complete a separate Grant Details for each Grant and include a reference to the main Agreement in Item A of the Grant Details for each Grant. When entering into a Grant with a Grantee for the first time, or where a new Grant is to be a standalone agreement, complete the Grant Agreement section to create the new Agreement. When providing a subsequent Grant to a Grantee that forms part of an existing Agreement, complete a new Grant Details section, but delete the Grant Agreement section. The information in the existing Agreement will apply.

Find further guidance on issues to consider when deciding whether to enter into a 'new' Agreement for a subsequent Grant or whether to add it to an existing Agreement on the Finance website.

Template Instructions: The **Commonwealth General Grant Conditions** (General Grant Conditions) at Schedule 1 define the standard rights and obligations, and contain definitions, that apply to the entire Agreement. These conditions cannot be changed. However, any Supplementary Terms included in the Grant Details will take priority over the General Grant Conditions in the event of inconsistency. Note that any Supplementary Terms included in the Grant Details will only apply to the specific Grant covered by the Grant Details. Where a subsequent Grant is being provided under an existing Agreement, when completing the Grant Details for the Grant you will need to consider again whether any of the Supplementary Terms should apply to that Grant and include or delete as appropriate.

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Grant Agreement <grant number>

Once completed, this document, together with each set of Grant Details and the Commonwealth General Grant Conditions (Schedule 1), forms an Agreement between the Commonwealth and the Grantee.

Parties to this Agreement

Template Instructions: You should provide details of both the Grantee and your entity, which represents the Commonwealth. Not all the information will be necessary for every Grantee or every Agreement.

However, make sure there is enough information to properly identify the Grantee including their full legal name. If the Grantee is a trustee of a trust, you should ensure that you include both the full legal name of the Grantee, and the full name of the trust. In this situation, check that the ABN and GST information that is included is the ABN and GST registration that relates to the trust (rather than the trustee itself). Where an ACN is relevant, the ACN will be the ACN of the trustee.

The Grantee

| | |
|---|------------------|
| Full legal name of Grantee | <insert details> |
| Legal entity type (e.g. individual, incorporated association, company, partnership, etc) | <insert details> |
| Trading or business name | <insert details> |
| Australian Business Number (ABN) or other entity identifiers | <insert details> |
| Australian Company Number (ACN) | <insert details> |
| Registered for Goods and Services Tax (GST)? | <insert details> |
| Date from which GST registration was effective? | <insert details> |
| Registered office (physical/postal) | <insert details> |
| Relevant business place (if different) | <insert details> |
| Telephone | <insert details> |
| Email | <insert details> |

The Commonwealth

The Commonwealth of Australia represented by the
Department of Industry, Innovation and Science
of 10 Binara Street CANBERRA ACT 2600
ABN 74 599 608 295

Background

The Commonwealth has agreed to enter this Agreement under which the Commonwealth will provide the Grantee with one or more Grants for the purpose of assisting the Grantee to undertake the associated Activity.

The Grantee agrees to use the Grant and undertake the Activity in accordance with this Agreement and the relevant Grant Details.

Scope of this Agreement

This Agreement comprises:

- (a) this document;
- (b) the Supplementary Terms (if any);
- (c) the General Grant Conditions (Schedule 1);
- (d) the Grant Details;
- (e) any other document referenced or incorporated in the Grant Details.

Each set of Grant Details, including Supplementary Terms (if any), only applies to the particular Grant and Activity covered by that set of Grant Details and a reference to the 'Agreement' in the Grant Details or the Supplementary Terms is a reference to the Agreement in relation to that particular Grant and Activity. If there is any ambiguity or inconsistency between the documents comprising this Agreement in relation to a Grant, the document appearing higher in the list will have precedence to the extent of the ambiguity or inconsistency.

This Agreement represents the Parties' entire agreement in relation to each Grant provided under it and the relevant Activity and supersedes all prior representations, communications, agreements, statements and understandings, whether oral or in writing.

Certain information contained in or provided under this Agreement may be used for public reporting purposes.

Grant Details <grant number>

Template Instructions: When completed, the Grant Details should contain all the information necessary to complete the Activity for which the Grant was provided, including any reports necessary for evaluation of the Grant.

A. Purpose of the Grant

The purpose of the Grant is to provide funding to assist Australian businesses and researchers to collaborate with global partners on strategically focused, leading-edge research and development projects.

The Grant is being provided as part of the Global Innovation Linkages program (the Program), which supports projects focussed on developing high quality products, services or processes that respond to industry challenges.

The Program aims to

- build linkages with global economies to enable Australia to improve research and business performance, and access international supply chains and global markets
- contribute to improving the competitiveness, productivity and sustainability of Australian and global economies in line with government priorities
- foster high quality solutions to identified end user challenges through international collaborative research partnerships between industry entities, research organisations and global partners
- encourage and facilitate small and medium enterprise participation in collaborative research.

B. Activity

Template Instructions: You should include a detailed description of the Activity linked to relevant key performance indicators. If appropriate, you can structure this using 'milestones' or 'stages' - particularly if the Grant is paid in instalments or where the Grantee is required to provide any reporting of the Activity (whether performance or financial). Include the details of any reports required as part of the Activity at Item E below. If appropriate, you should include details of anything that is not part of the Activity and therefore not covered by the expenditure of the Grant.

The Activity is made up of your Project and all eligible project activities as specified in these Grant Details.

<Describe the Project, i.e. what the grantee will spend the grant funds doing. It is important to include enough detail to allow the Commonwealth to judge whether what the grantee is doing/spending the grant funds on falls within the approved scope. Use the following headings

- <Project title>
- <Project scope and description, including key eligible activities>
- <Project outcomes>

In undertaking the Activity, the Grantee must comply with the requirements of the Grant Opportunity Guidelines (as in force from time-to-time).

You must notify us about events relating to the Project and provide an opportunity for the Minister or their representative to attend.

Project partners

The Activity will be undertaken with the following project partners:

| Partner name | Country | ABN (if applicable) |
|---------------|-----------|----------------------------------|
| <Entity name> | <Country> | <ABN (Australian entities only)> |
| <Entity name> | <Country> | <ABN (Australian entities only)> |
| <Entity name> | <Country> | <ABN (Australian entities only)> |

C. Duration of the Activity

Template Instructions: You should specify the anticipated Activity start date and Completion Date. Make sure the Completion Date takes account the submission and acceptance of any reporting required under items B and E. Note that Activity start and end date may not correspond with the Project start and end date for example when post project reporting is required.

The Activity starts the date of execution of this Agreement and ends on <end date> (Completion Date).

Template Instructions: The following schedule is an example of how you might specify the timing of specific events. Ensure you retain project start date and project end date to distinguish Clearly link the milestones with the description of the Activity in item 'B. Activity' above and/or any reporting requirements in item 'E. Reporting' below.

Activity Schedule

| No. | Title and description | Due date |
|-----|---|---------------------|
| 1 | Project start date | <Date of execution> |
| 2 | <title and description of milestone, include key activities and basis for determining that milestone has been achieved> | <dd/mm/yyyy> |
| 3 | <title and description of milestone, include key activities and basis for determining that milestone has been achieved> | <dd/mm/yyyy> |
| 4 | Project end date | <dd/mm/yyyy> |

D. Payment of the Grant

The total amount of the Grant is <grant amount> (plus GST if applicable).

The Grant will be provided at up to 50 per cent of Eligible Expenditure as defined in the Grant Opportunity Guidelines, subject to satisfactory progress towards milestones and availability of Program funds.

The Grant will be paid over the following financial years subject to sufficient Program funding being available. The Commonwealth is not obliged to make a payment if it would result in the amount paid in a financial year exceeding the annual capped amount for that financial year as specified in this table.

| Financial year | Annual capped amount (GST excl) |
|-----------------------------|---------------------------------|
| <financial year as yyyy/yy> | \$<amount> |
| <financial year as yyyy/yy> | \$<amount> |
| <financial year as yyyy/yy> | \$<amount> |
| <financial year as yyyy/yy> | \$<amount> |
| <financial year as yyyy/yy> | \$<amount> |
| Total | \$<total grant amount> |

The Grant will be paid according to the following schedule. Payments are subject to satisfactory progress on the Project and compliance by the Grantee with its obligations under this Agreement.

| Payment event | Payment amount (GST excl) | Payment date |
|--|---------------------------|--|
| <Payment trigger, e.g. execution of grant agreement> | \$<amount> | Date of execution of grant agreement + 30 days |
| <Payment trigger> | \$<amount> | <dd/mm/yyyy> |
| Total | \$<total grant amount> | |

Invoicing

The Grantee agrees to allow the Commonwealth to issue it with a Recipient Created Tax Invoice (RCTI) for any taxable supplies it makes in relation to the Activity.

The Grantee agrees not to issue tax invoices in respect of any taxable supplies.

The Grantee acknowledges that where it is registered for Goods and Services Tax (GST) it will notify the Commonwealth if it subsequently ceases to be registered for GST.

GST means a tax that is payable under GST law as defined in the *A New Tax System (Goods and Services Tax) Act 1999* (Cth).

E. Reporting

Template Instructions: In this section you should clearly establish any reporting requirements that form part of the Activity. You should include a description of what to include in the report as evidence of project progress or completion of milestones and the due date to provide the report. The default position under the General Grant Conditions is that acquittals require a signed statement by the Grantee. You should indicate who is required to sign the statement here if there is a requirement for a particular individual to do so. If independently audited financial reports are

required, you should indicate it here and you must include Supplementary Term 'G4. Audit' in the Supplementary Terms.

The Grantee agrees to provide the following reports to the Commonwealth representative in accordance with the Reporting Templates (Schedule 2).

| Report type | Period start date | Period end date | Agreed evidence | Due date |
|--------------------------|---------------------|--------------------|--|---|
| <e.g. Progress> | <Date of execution> | <dd/mm/yyyy> | <agreed evidence> | <period end date + 30 days> |
| <e.g. Progress> | <dd/mm/yyyy> | <dd/mm/yyyy> | <agreed evidence> | <period end date + 30 days> |
| <e.g. Progress> | <dd/mm/yyyy> | <dd/mm/yyyy> | <agreed evidence> | <period end date + 30 days> |
| Final report | <Date of execution> | <project end date> | <agreed evidence> | <project end date + 60 days or 90 days> |
| Independent audit report | <Date of execution> | <project end date> | Satisfactory report completed by independent auditor | <project end date + 60 days or 90 days> |

During the Agreement period, we may ask you for ad-hoc reports on your project. You must provide these reports in the timeframes notified by the Commonwealth.

F. Party representatives and address for notices

Grantee's representative and address

| | |
|-------------------------------|------------------|
| Grantee's representative name | <insert details> |
| Position | <insert details> |
| Postal/physical address(es) | <insert details> |
| Business hours telephone | <insert details> |
| Mobile | <insert details> |
| E-mail | <insert details> |

Commonwealth representative and address

| | |
|------------------------|--|
| Name of representative | <insert details of AusIndustry representative> |
|------------------------|--|

| | |
|-----------------------------|------------------|
| Position | <insert details> |
| Postal/physical address(es) | <insert details> |
| Business hours telephone | <insert details> |
| Mobile | <insert details> |
| E-mail | <insert details> |

The Parties' representatives will be responsible for liaison and the day-to-day management of the Grant, as well as accepting and issuing any written notices in relation to the Grant.

G. Supplementary Terms

G1 Other Contributions

G1.1 Other Contributions means financial or in-kind contributions other than the Grant as set out below:

| Contributor | Nature of Contribution | Amount (GST exclusive) | Timing |
|---|---|---------------------------|---|
| <i>[insert Grantee or name of third party providing the Other Contribution]</i> | <i>[insert description of contribution, e.g., cash, access to equipment, secondment of personnel etc]</i> | <i>[\$[insert amount]</i> | <i>[insert date or Milestone to which the Other Contribution relates]</i> |
| | | \$ | |

G1.2 The Grantee agrees to provide, or to ensure the provision of, the Other Contributions and to use them to undertake the Activity. If the Other Contributions are not provided in accordance with this clause, then the Commonwealth may:

- (a) suspend payment of the Grant until the Other Contributions are provided; or
- (b) terminate this Agreement in accordance with clause 18 of the General Grant Conditions.

G2 Activity budget

G2.1 The Grantee agrees to use the Grant and any Other Contributions and undertake the Activity consistent with the following budget

Template Instructions: The following table provides an example of how you might specify the expenditure of the Grant within a budget.

| Eligible expenditure item | Estimated expenditure <yyyy/yy> | Estimated expenditure <yyyy/yy> | Estimated expenditure <yyyy/yy> | Estimated expenditure <yyyy/yy> | Total \$ |
|---------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------|
| <Salaries> | \$<amount> | \$<amount> | \$<amount> | \$<amount> | \$<total amount> |

| Eligible expenditure item | Estimated expenditure <yyyy/yy> | Estimated expenditure <yyyy/yy> | Estimated expenditure <yyyy/yy> | Estimated expenditure <yyyy/yy> | Total \$ |
|-------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------|
| <Contractor costs> | \$<amount> | \$<amount> | \$<amount> | \$<amount> | \$<total amount> |
| <Costs of acquiring IP> | \$<amount> | \$<amount> | \$<amount> | \$<amount> | \$<total amount> |
| <Communication costs> | \$<amount> | \$<amount> | \$<amount> | \$<amount> | \$<total amount> |
| <Staff training> | \$<amount> | \$<amount> | \$<amount> | \$<amount> | \$<total amount> |
| <Workshops> | \$<amount> | \$<amount> | \$<amount> | \$<amount> | \$<total amount> |
| <Cost of materials> | \$<amount> | \$<amount> | \$<amount> | \$<amount> | \$<total amount> |
| <Audit costs> | \$<amount> | \$<amount> | \$<amount> | \$<amount> | \$<total amount> |
| <International travel> | \$<amount> | \$<amount> | \$<amount> | \$<amount> | \$<total amount> |
| < Other eligible expenditure> | \$<amount> | \$<amount> | \$<amount> | \$<amount> | \$<total amount> |
| Total Project costs | \$<total cost> | \$<total cost> | \$<total cost> | \$<total cost> | \$<total cost> |

Figures in the above table are GST inclusive amounts less GST credits that can be claimed in relation to the expenditure.

G3 Record keeping

G3.1 The Grantee agrees to:

- (a) maintain records that identify the receipt and expenditure of the Grant [and any Other Contributions] separately within the Grantee's accounts and records so that at all times the Grant is identifiable; and
- (b) keep financial accounts and records relating to the Activity so as to enable all receipts and payments related to the Activity to be identified and reported; and

G3.2 The Grantee agrees to maintain the records for five years after the Completion Date and provide copies of the records to the Commonwealth representative upon request.

G3.3 Term G3 survives the termination, cancellation or expiry of the Agreement.

G4 Audit

G4.1 The Grantee may be required to provide the Commonwealth with an independent audit report verifying that the Grant was spent in accordance with this Agreement.

G4.2 Independently audited financial acquittal reports must be audited by:

- (a) a Registered Company Auditor under the *Corporations Act 2001* (Cth); or
- (b) a certified practising accountant; or
- (c) a member of the Institute of Public Accountants; or
- (d) a member of Chartered Accountants Australia and New Zealand

who is not a principal member, shareholder, officer or employee of the Grantee or a related body corporate.

G5 Activity Material

Not Applicable

G6 Access

G6.1 The Grantee agrees to give the Commonwealth, or any persons authorised in writing by the Commonwealth, access to premises where the Activity is being performed and to permit those persons to inspect and take copies of any Material relevant to the Activity.

G6.2 The Auditor-General and any Information Officer under the *Australian Information Commissioner Act 2010* (Cth) (including their delegates) are persons authorised for the purposes of clause G6.1.

G6.3 Term G6 does not detract from the statutory powers of the Auditor-General or an Information Officer (including their delegates).

G7 Equipment and assets

Not Applicable

G8 Relevant qualifications or skills

Not Applicable

G9 Activity specific legislation, policies and industry standards

G9.1 Without limiting the generality of Item G11 below, the Grantee agrees to comply with the requirements of the following legislation, policies and industry standards when undertaking the Activity:

- (a) The *Work Health and Safety Act 2011* (Cth), any corresponding regulations made under that Act and any relevant Code of Practice approved for the purpose of that Act ('WHS Laws').

Note: The Grantee must ensure the Activity is undertaken in a safe manner. The Grantee must not, and must ensure its Personnel do not, by act or omission place the Commonwealth in breach of its obligations under the WHS Laws.

G10 Commonwealth Material, facilities and assistance

Not Applicable

G11 Jurisdiction

G11.1 This Agreement is governed by the law of the Australian Capital Territory.

G12 Grantee trustee of a Trust (if applicable)

G12.1 In this clause, 'Trust' means the trust specified in the Parties to the Agreement section of this Agreement.

G12.2 The Grantee warrants that:

- (a) it is the sole trustee of the Trust
- (b) it has full and valid power and authority to enter into this Agreement and perform the obligations under it on behalf of the Trust
- (c) it has entered into this Agreement for the proper administration of the Trust;
- (d) all necessary resolutions, consents, approvals and procedures have been obtained or duly satisfied to enter into this Agreement and perform the obligations under it; and
- (e) it has the right to be indemnified out of the assets of the Trust for all liabilities incurred by it under this Agreement.

SAMPLE

Signatures

Executed as an agreement:

Commonwealth

Signed for and on behalf of the Commonwealth of Australia as represented by the Department of Industry, Innovation and Science

| | |
|--------------------------------|--|
| Name (print) | |
| Position (print) | |
| Signature | |
| Date | |
| Witness name (print) | |
| Signature | |
| Date | |

Template Instructions: Select or insert the appropriate signature block depending on the nature of Grantee. Delete the signature blocks that are not used.

Grantee

Template Instructions: Use this signature block if Grantee is a company.

| | |
|---------------------------------|---|
| Name of company | [insert name of company and any ABN, ACN or ARBN] |
| Director name (print) | |
| Signature | |
| Date | |

| | |
|--|--|
| Director/ Company Secretary name (print) | |
| Signature | |
| Date | |

[or]

Template Instructions: Use this signature block if Grantee is an Incorporated Association.

| | |
|--|--|
| Full legal name of the Grantee | [insert name of incorporated association and any ABN or other registration number] |
| Public officer's name (print) | |
| Signature | |
| Date | |
| Committee member/ Secretary name (print) | |
| Signature | |
| Date | |

Template Instructions: If Grantee is a trustee of a Trust, you should confirm the legal status of the trustee and use the appropriate execution clause. For example, if the trustee is a company, use the company execution clause. Make sure that you use the name of the trustee (NOT the Trust) as the 'name' of the Grantee- as the trustee is the legal entity entering into the Agreement. If requested by the Grantee, the words 'as trustee of the XXX Trust' could be included at the end of the name.

Schedule 1 Commonwealth General Grant Conditions

1. Undertaking the Activity

The Grantee agrees to undertake the Activity in accordance with this Agreement.

2. Acknowledgements

The Grantee agrees to acknowledge the Commonwealth's support in Material published in connection with this Agreement and agrees to use any form of acknowledgment the Commonwealth reasonably specifies.

3. Notices

3.1 The Parties agree to notify the other Party of anything reasonably likely to affect the performance of the Activity or otherwise required under this Agreement.

3.2 A notice under this Agreement must be in writing, signed by the Party giving notice and addressed to the other Party's representative.

4. Relationship between the Parties

A Party is not by virtue of this Agreement the employee, agent or partner of the other Party and is not authorised to bind or represent the other Party.

5. Subcontracting

5.1 The Grantee remains responsible for compliance with this Agreement, including in relation to any tasks undertaken by subcontractors.

5.2 The Grantee agrees to make available to the Commonwealth the details of any of its subcontractors engaged to perform any tasks in relation to this Agreement upon request.

6. Conflict of interest

The Grantee agrees to notify the Commonwealth promptly of any actual, perceived or potential conflicts of interest which could affect its performance of this Agreement and agrees to take action to resolve the conflict.

7. Variation

This Agreement may be varied in writing only, signed by both Parties.

8. Payment of the Grant

8.1 The Commonwealth agrees to pay the Grant to the Grantee in accordance with the Grant Details.

8.2 The Commonwealth may by notice withhold payment of any amount of the Grant where it reasonably believes the Grantee has not complied with this Agreement or is unable to undertake the Activity.

8.3 A notice under clause 8.2 will contain the reasons for any payment being withheld and the steps the Grantee can take to address those reasons.

8.4 The Commonwealth will pay the withheld amount once the Grantee has satisfactorily addressed the reasons contained in a notice under clause 8.2.

9. Spending the Grant

9.1 The Grantee agrees to spend the Grant for the purpose of undertaking the Activity only.

9.2 The Grantee agrees to provide a statement signed by the Grantee verifying the Grant was spent in accordance with the Grant Details.

10. Repayment

10.1 If any of the Grant has been spent other than in accordance with this Agreement or any amount of the Grant is additional to the requirements of the Activity, the Grantee agrees to repay that amount to the Commonwealth unless agreed otherwise.

10.2 The amount to be repaid under clause 10.1 may be deducted by the Commonwealth from subsequent payments of the Grant.

11. Record keeping

The Grantee agrees to maintain records of the expenditure of the Grant.

12. Intellectual Property

12.1 The Grantee owns the Intellectual Property Rights in Material created undertaking the Activity.

12.2 The Grantee gives the Commonwealth a non-exclusive, irrevocable, royalty-free licence to use, reproduce, publish and adapt Reporting Material for Commonwealth Purposes.

12.3 The licence in clause 12.2 does not apply to Activity Material.

12.4 This Agreement does not affect the ownership of Intellectual Property Rights in Existing Material.

13. Privacy

When dealing with Personal Information in carrying out the Activity, the Grantee agrees not to do anything which, if done by the Commonwealth, would be a breach of an Australian Privacy Principle.

14. Confidentiality

The Parties agree not to disclose each other's confidential information without prior written consent unless required or authorised by law or Parliament.

15. Insurance

The Grantee agrees to maintain adequate insurance for the duration of this Agreement and provide the Commonwealth with proof when requested.

16. Indemnities

16.1 The Grantee indemnifies the Commonwealth, its officers, employees and contractors against any claim, loss or damage arising in connection with the Activity.

16.2 The Grantee's obligation to indemnify the Commonwealth will reduce proportionally to the extent any act or omission involving fault on the part of the Commonwealth contributed to the claim, loss or damage.

17. Dispute resolution

17.1 The Parties agree not to initiate legal proceedings in relation to a dispute unless they have tried and failed to resolve the dispute by negotiation.

17.2 The Parties agree to continue to perform their respective obligations under this Agreement where a dispute exists.

17.3 The procedure for dispute resolution does not apply to action relating to termination or urgent litigation.

18. Termination for default

The Commonwealth may terminate this Agreement by notice where it reasonably believes the Grantee:

- (a) has breached this Agreement; or
- (b) has provided false or misleading statements in their application for the Grant; or
- (c) has become bankrupt or insolvent, entered into a scheme of arrangement with creditors, or come under any form of external administration.

19. Cancellation for convenience

19.1 The Commonwealth may cancel this Agreement by notice, due to

- (a) a change in government policy; or
- (b) a Change in the Control of the Grantee, which the Commonwealth believes will negatively affect the Grantee's ability to comply with this Agreement.

19.2 The Grantee agrees on receipt of a notice of cancellation under clause 19.1 to:

- (a) stop the performance of the Grantee's obligations as specified in the notice; and
- (b) take all available steps to minimise loss resulting from that cancellation.

19.3 In the event of cancellation under clause 19.1, the Commonwealth will be liable only to:

- (a) pay any part of the Grant due and owing to the Grantee under this Agreement at the date of the notice; and
- (b) reimburse any reasonable expenses the Grantee unavoidably incurs that relate directly to the cancellation and are not covered by 19.3(a).

19.4 The Commonwealth's liability to pay any amount under this clause is subject to:

- (a) the Grantee's compliance with this Agreement; and
- (b) the total amount of the Grant.

19.5 The Grantee will not be entitled to compensation for loss of prospective profits or benefits that would have been conferred on the Grantee.

20. Survival

Clauses 10, 12, 13, 14, 16, 20 and 21 survive termination, cancellation or expiry of this Agreement.

21. Definitions

In this Agreement, unless the contrary appears:

- **Activity** means the activities described in the Grant Details.

- **Activity Material** means any Material, other than Reporting Material, created or developed by the Grantee as a result of the Activity.

- **Agreement** means the Grant Details, Supplementary Terms (if any), the Commonwealth General Grant Conditions and any other document referenced or incorporated in the Grant Details.

- **Australian Privacy Principle** has the same meaning as in the *Privacy Act 1988*.

- **Change in the Control** means any change in any person(s) who directly exercise effective control over the Grantee.

- **Commonwealth** means the Commonwealth of Australia as represented by the Commonwealth entity specified in the Agreement and includes, where relevant, its officers, employees, contractors and agents.

- **Commonwealth General Grant Conditions** means this document.

- **Commonwealth Purposes** does not include commercialisation or the provision of the Material to a third party for its commercial use.

- **Completion Date** means the date or event specified in the Grant Details.

- **Existing Material** means Material developed independently of this Agreement that is incorporated in or supplied as part of Reporting Material.

- **Grant** means the money, or any part of it, payable by the Commonwealth to the Grantee as specified in the Grant Details.

- **Grantee** means the legal entity specified in the Agreement and includes, where relevant, its officers, employees, contractors and agents.

- **Grant Details** means the document titled Grant Details that forms part of this Agreement.

- **Intellectual Property Rights** means all copyright, patents, registered and unregistered trademarks (including service marks), registered designs, and other rights resulting from intellectual activity (other than moral rights under the *Copyright Act 1968*).

- **Material** includes documents, equipment, software (including source code and object code versions), goods, information and data stored by any means including all copies and extracts of them.

- **Party** means the Grantee or the Commonwealth.

- **Personal Information** has the same meaning as in the *Privacy Act 1988*.

- **Reporting Material** means all Material which the Grantee is required to provide to the Commonwealth for reporting purposes as specified in the Grant Details.

Schedule 2 Reporting templates

Appendix 1

Global Innovation Linkages – interim report [insert number]

Submit your completed report to GlobalInnovationLinkages@industry.gov.au.

| | |
|------------------|--|
| Grantee name | [organisation name] |
| Project title | [project title] |
| Project number | [project number] |
| Reporting period | [reporting period start date] to [reporting period end date] |

1 How much eligible expenditure has the project incurred to date?

a. Provide an estimate of the eligible expenditure to date.

2 Have there been any significant developments concerning the project that warrant reporting?

b. Provide a brief outline of any significant developments.

3 Has the project encountered any significant delays or difficulties that warrant reporting?

c. Provide a brief outline of any significant delays or difficulties affecting the project.

4 Certification

Ibeing a person duly authorised by the grantee 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 activities identified above are for the purposes stated in the grant agreement.

For Official Use Only

- I am aware of the grantee's obligations under their grant agreement, including the need to keep the Commonwealth informed of any circumstances that may impact on the objectives, completion and/or outcomes of the agreed project.
- I am aware that the grant agreement empowers the Commonwealth to terminate the grant agreement and to request repayment of funds paid to the grantee where the grantee is in breach of the grant agreement.

SignedDate

[Position/ title]

Appendix 2

Global Innovation Linkages Program Round 2 - progress report

Submit your completed report to GlobalInnovationLinkages@industry.gov.au.

The amount of detail you provide in this report should be commensurate with the project size, complexity and grant amount.

| | |
|------------------|--|
| Grantee name | [organisation name] |
| Project title | [project title] |
| Project number | [project number] |
| Reporting period | [reporting period start date] to [reporting period end date] |

1. Project progress

- a. Complete the following table, updating for all milestones shown in the Activity Schedule of your grant agreement. Add rows as required.

| No | Title and description | Agreed completion date | Actual /anticipated completion date | Milestone progress (% complete) at end of reporting period |
|-----|---|------------------------|-------------------------------------|--|
| (f) | [Copied from Activity Schedule (item C) of the Grant Agreement] | dd/mm/yy | dd/mm/yy | |
| (g) | [Copied from Activity Schedule (item C) of the Grant Agreement] | dd/mm/yy | dd/mm/yy | |
| (h) | [Copied from Activity Schedule (item C) of the Grant Agreement] | dd/mm/yy | dd/mm/yy | |
| (i) | [Copied from Activity Schedule (item C) of the Grant Agreement] | dd/mm/yy | dd/mm/yy | |

- b. Describe the eligible activities you completed during this reporting period, including your achievement of/progress against milestones and any outcomes achieved. If applicable, comment on why your progress is delayed.

- c. Attach any agreed evidence required with this report to demonstrate your progress to date. List the attached documents below against the relevant activity/s.

- d. Is the overall project proceeding in line with your project plan and grant agreement? yes no

If no, identify any changes or anticipated issues. Comment on any impacts on project timing and outcomes and how you expect to manage these.

2. Eligible expenditure summary

- a. Complete the following table to show:
- i. total eligible expenditure incurred on the project prior to this reporting period (this will be not applicable for the first progress report)
 - ii. eligible expenditure incurred in this reporting period
 - iii. estimated eligible expenditure for the remainder of the project.

All expenditure should be GST inclusive, less GST credits you can claim. We may ask you to provide evidence of costs incurred.

Refer to the grant opportunity guidelines or contact us if you have any questions about eligible expenditure.

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| Expenditure items | Total expenditure incurred prior to this reporting period [dd/mm/yy to dd/mm/yy] | Expenditure incurred for this reporting period [dd/mm/yy to dd/mm/yy] | Estimated expenditure next reporting period [dd/mm/yy to dd/mm/yy] | Estimated total expenditure in [20xx-xx] | Estimated total expenditure in [20xx-xx] | Estimated total expenditure in [20xx-xx] | Total estimate for the project |
|--|---|--|---|--|--|--|--------------------------------|
| Labour (salaries) | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Contractor costs | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Intellectual property and technology acquisition | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Communication costs | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Staff training | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Workshops | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost of materials | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| International travel | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Other eligible | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Total eligible | \$ | \$ | \$ | \$ | \$ | \$ | \$ |

- b. Briefly explain the reason for any changes between the forecast and actual expenditure for the current reporting period, and any significant changes to the forecast budget for the remainder of the project.

- c. Is the project expenditure broadly in line with the activity budget in the grant agreement? yes no

If no, explain the reasons.

3. Project funding

- a. Complete the following table for all cash contributions to your project in the reporting period. This includes your own contributions as well as any contributions from government (except this grant), project partners or others. Insert rows as required.

| Contributor | Total |
|-------------|-------|
| | \$ |
| | \$ |
| Total | \$ |

- b. Complete the following table for all in-kind contributions to your project in the reporting period. This includes your own in-kind contributions as well as any contributions from project partners or others. Insert rows as required.

| Contributor | In-kind support provided | Value |
|-------------|--------------------------|-------|
| | | \$ |
| | | \$ |
| Total | | \$ |

4. Bank account details

Have your bank account details changed since your last payment? yes no

If yes, we will provide you with a form to complete your new bank details.

5. Certification

Ibeing a person duly authorised by the grantee 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 activities identified above are for the purposes stated in the grant agreement.

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- I am aware of the grantee's obligations under their grant agreement, including the need to keep the Commonwealth informed of any circumstances that may impact on the objectives, completion and/or outcomes of the agreed project.
- I am aware that the grant agreement empowers the Commonwealth to terminate the grant agreement and to request repayment of funds paid to the grantee where the grantee is in breach of the grant agreement.

SignedDate

[Position/ title]

Appendix 3

Global Innovation Linkages Program Round 2 - final report

Submit your completed report to GlobalInnovationLinkages@industry.gov.au.

The amount of detail you provide in this report should be commensurate with the project size, complexity and grant amount.

| | |
|------------------|--|
| Grantee name | [organisation name] |
| Project title | [project title] |
| Project number | [project number] |
| Reporting period | [reporting period start date] to [reporting period end date] |

6. Project achievements

- c. Complete the following table, updating for all milestones shown in [the Activity Schedule of] your grant agreement. Add rows as required. [If your project does not have milestones, leave this section blank.]

| No | Title and description | Agreed completion date | Actual /anticipated completion date | Milestone progress (% complete) by the project end date |
|-----|---|------------------------|-------------------------------------|---|
| (j) | [Copied from Activity Schedule (item C) of the Grant Agreement] | dd/mm/yy | dd/mm/yy | |
| (k) | [Copied from Activity Schedule (item C) of the Grant Agreement] | dd/mm/yy | dd/mm/yy | |
| (l) | [Copied from Activity Schedule (item C) of the Grant Agreement] | dd/mm/yy | dd/mm/yy | |
| (m) | [Copied from Activity Schedule (item C) of the Grant Agreement] | dd/mm/yy | dd/mm/yy | |

- d. Briefly outline the project activities completed by the project end date. If applicable, comment on why all activities were not completed by the project end date.

- e. Attach any agreed evidence required with this report to demonstrate progress or successful completion of your project. List the attached documents below against the relevant activity/s.

- f. Did the overall project proceed in line with your project plan and grant agreement? yes no

If no, explain why.

7. Project outcomes

- a. Outline the project outcomes achieved by the project end date.

- b. Do the achieved project outcomes align with those specified in the grant agreement? yes no

If no, explain why.

- c. Describe how the project achieved one or more of the following:

- developed quality collaborative partnerships with leading global partners and ongoing industry-research sector collaborations
- realised international collaborative innovation outcomes relevant to government priorities as measured by, for example, patents registered
- increased Australian SME participation in collaborative research
- contributed to increased research skills in industry and industry capability in research.

- d. Attach copies of any published reports and promotional material, relating to the project, and list them below.

- e. Are there any planned events relating to the project that you are required to notify us about in accordance with your agreement? yes no

If yes, provide details of the event including date, time, purpose of the event and key stakeholders expected to attend.

8. Project benefits

- f. What benefits has the project achieved, including the economic and national benefit/s gained for the priority area of focus during the project and beyond; and, how the project improves Australia's participation and competitiveness in the global economy?

- g. What ongoing impact will the project have?

- h. Did the project result in any unexpected benefits? yes no

If yes, explain why.

- i. Is there any other information you wish to provide about your project? yes no

If yes, provide details.

9. Total eligible project expenditure

- j. Complete the following table, showing the total actual eligible expenditure incurred on the project. All expenditure should be GST inclusive, less GST credits you can claim. We may ask you to provide evidence of costs incurred.

Refer to the [grant opportunity/program name] guidelines or contact us if you have any questions about eligible expenditure.

| Eligible expenditure items | Total |
|--|-----------|
| Labour (salaries) | \$ |
| Contractor costs | \$ |
| Intellectual property and technology acquisition | \$ |
| Communication costs | \$ |
| Staff training | \$ |
| Workshops | \$ |
| Cost of materials | \$ |
| International travel and living costs | \$ |
| Other eligible expenditure | \$ |
| Total eligible project expenditure | \$ |

- k. Attach evidence of total eligible expenditure incurred for this reporting period (i.e. evidence of expenditure since your last progress report). List the attached documents below against the relevant expenditure items.

| |
|--|
| |
|--|

- l. Was the expenditure incurred in accordance with the activity budget in yes no the grant agreement?

If no, explain the reason for a project underspend or overspend, or any other significant changes to the budget.

| |
|--|
| |
|--|

10. Project funding

- m. Complete the following table for all cash contributions to your project. This includes your own contributions as well as any contributions from government (except this grant), project partners or others. Insert rows as required.

| Contributor | Total |
|----------------------------------|-----------|
| Global Innovation Linkages Grant | \$ |
| | \$ |
| | \$ |
| Total | \$ |

- n. Complete the following table for all in-kind contributions to your project. This includes your own in-kind contributions as well as any contributions from project partners or others. Insert rows as required.

| Contributor | In-kind support provided | Value |
|--------------|--------------------------|-----------|
| | | \$ |
| | | \$ |
| Total | | \$ |

11. Updated business indicators

- o. Complete the following table for your organisation.

These fields are mandatory and entering \$0 is acceptable if applicable. If they clearly do not apply to your organisation you may enter n/a (not applicable).

| Recent trading performance | Latest complete financial year [yyyy-yy] |
|----------------------------|--|
| Sales revenue (turnover) | \$ |
| Export revenue | \$ |

| Recent trading performance | Latest complete financial year [yyyy-yy] |
|--|---|
| R&D expenditure | \$ |
| Taxable income | \$ |
| Number of employees including working proprietors and salaried directors (headcount) | |
| Number of independent contractors (headcount) | |

12. Bank account details

Have your bank account details changed since your last payment? yes no

If yes, we will provide you with a form to complete your new bank details.

13. Certification

Ibeing a person duly authorised by the grantee 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 was spent in accordance with the grant agreement.
- I am aware of the grantee's obligations under their grant agreement, including survival clauses.
- 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.

SignedDate

[Position/ title]

Appendix 4

Global Innovation Linkages Program - Independent audit report

Background

These templates assist grant recipients (and their auditors) to understand the audit requirements under a Global Innovation Linkages Program grant agreement. For further information contact us on 13 28 46 or at business.gov.au.

All Global Innovation Linkages grant recipients enter into a grant agreement with the Commonwealth. Under this grant agreement, when an independent audit report is required the grant recipient must provide us with:

- a statement of grant income and expenditure against the expenditure categories under the grant agreement (attachment A)
- an independent audit report on the statement of grant income and expenditure (attachment B)
- certification of certain matters by the auditor (attachment C).

You can find additional information on the Global Innovation Linkages Program at business.gov.au or by calling us on 13 28 46.

Eligible expenditure

Advice on eligible expenditure for projects under the Global Innovation Linkages Program can be found in the Grant Opportunity Guidelines. These guidelines are revised from time to time and therefore more than one version of the document may exist. For Global Innovation Linkages grant recipients, the relevant guidelines are those that were effective at the time the application was accepted.

It is essential that grant recipients and their auditors understand the Global Innovation Linkages Program eligible expenditure requirements because these determine whether, and the extent to which, certain costs are reportable and claimable.

The amount of grant funding we approve is based on the grant recipient's estimated eligible expenditure, as provided in their application. However, the grant funding any grant recipient is ultimately entitled to receive is determined against actual eligible expenditure incurred and paid for on the project. The grant amount specified in the grant agreement is the **maximum** amount the grant recipient may be paid.

The expenditure reported in the 'statement of grant income and expenditure' at attachment A must represent actual 'eligible expenditure' paid on the project during that period.

Attachment A – Statement of grant income and expenditure

Global Innovation Linkages Program

| | |
|-----------------------------|---|
| Project number | [project number] |
| Grant recipient | [organisation] |
| Project title | [project title] |
| Reporting period start date | [project start date or other reporting period start date] |
| Reporting period end date | [project end date or other reporting period end date] |

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

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

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

14. Statement of funds, grant recipient contributions and other financial assistance

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

- the Global Innovation Linkages grant
- other government funding
- your own contributions
- partner or other third party contributions
- any additional private sector funding.

Insert rows as required.

| Contributor | Cash amount (GST excl) | [Estimated in-kind amount (GST excl)] | Total (GST excl) |
|----------------------------------|---------------------------|---------------------------------------|---------------------------|
| Global Innovation Linkages grant | [\$[enter amount]] | [\$[enter amount]] | [\$[enter amount]] |
| Grant recipient | [\$[enter amount]] | [\$[enter amount]] | [\$[enter amount]] |
| [enter contributor] | [\$[enter amount]] | [\$[enter amount]] | [\$[enter amount]] |
| [enter contributor] | [\$[enter amount]] | [\$[enter amount]] | [\$[enter amount]] |
| Total | [\$[enter amount]] | [\$[enter amount]] | [\$[enter amount]] |

15. Statement of eligible expenditure

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

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

[enter details]

16. Note to the statement of eligible expenditure.

16.1. Eligible expenditure

The eligible expenditure as reported in the statement of eligible expenditure is in accordance with the Global Innovation Linkages Grant Opportunity guidelines.

16.2. Basis of compilation

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

[enter details]

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

[Grant recipient name]

[Project number]

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

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

Statement of grant income and expenditure

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

Signature

Name [enter name]

Director

Date [dd/mm/yyyy]

Signature

Name [enter name]

Director

Date [dd/mm/yyyy]

18. For Auditor use only

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

Signature

Name [enter name]

Position [enter position]

Auditor's employer [enter employer name]

Date [dd/mm/yyyy]

Attachment B - Independent audit report

Background for auditors

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

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

An approved auditor is a person who is:

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

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

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

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

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

The required independent audit report format follows.

Auditor's report

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

We have audited:

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

We have:

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

Management's responsibility

Management is responsible for:

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

Auditor's responsibility

Our responsibilities are:

- a. To express an opinion, based on our audit, on:
 - i the financial statement; and
 - ii [Grant recipient name]'s compliance, in all material respects, with the terms of the grant agreement; and

- b. To conclude based on:
 - i our review procedures, on the statement of labour costs; and
 - ii our limited assurance procedures on the statement of employee numbers.

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

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

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

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

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

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

Opinion

In our opinion:

- a. the financial statement presents fairly, in all material respects, the grant income and expenditure of [grant recipient name] for the period [dd/mm/yyyy] to [dd/mm/yyyy] in

accordance with the cash basis of accounting described in note 3.2 and the terms of the grant agreement, dated [date of agreement], with the Commonwealth; and

- b. [Grant recipient name] has complied, in all material respects, with the requirements of the grant agreement between the organisation and the Commonwealth dated [date of agreement], for the period [dd/mm/yyyy] to [dd/mm/yyyy].

Basis of Accounting and Restriction on Distribution

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

Use of Report

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

Conclusions

Based on:

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

Auditor's signature

Name [enter name]

Auditor's employer [enter employer name]

Employer's address [enter address]

Qualifications [enter qualification]

Position [enter position]

Date [dd/mm/yyyy]

Attachment C - Certification of certain matters by the auditor

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

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

The required format of certification is on the following page.

[print on auditor letterhead]

[addressee]

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

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

In fulfilment of the condition, I hereby certify that:

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

Signature

Name [enter name]

Qualifications [enter qualification]

Position [enter position]

Date [dd/mm/yyyy]