



CRC Grants – Budget & Milestone Reporting Workbook – Instructions for CRCs

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Introduction

As part of the quarterly reporting obligations under the Commonwealth Grant Agreement (grant agreement), and any associated Reporting Guidelines, CRCs must provide the department with budgetary and milestone progress details for each quarter. This is done through the [Budget and Milestone Reporting Workbook](#) (reporting workbook).

The reporting workbook is a replicate of the CRC's Departmental [Budget & Milestone Progress MASTER workbook](#) (progress MASTER) which is created and retained by the department as a secure, permanent but dynamic record of the CRC's progress. The progress MASTER provides a cumulative record of partner contributions, financial/budget reporting, and milestone progress over the life of the CRC. It allows the department to monitor progress against contracted commitments as per the grant agreement.

Please note that the reporting workbook sent to the CRC each quarter is a replicate of the progress MASTER and has been prepared specifically for the next quarter's reporting. When you return your quarterly submission, only the new quarter's data (and any notified adjustments/corrections) will be copied by your nominated departmental Customer Service Manager (CSM) to the progress MASTER. If any other changes have been made by the CRC to the reporting workbook, they will not be captured when the CSM copies the new data to the master workbook.

YOU MUST NOT change the order of partners or milestones **OR** make any changes to the structure or formatting of the reporting workbook. If any changes are made, other than the input of required quarterly data, the workbook will be returned for correction and resubmission.

Use of the reporting workbook provides transparency and allows the department to monitor and maintain the necessary accuracy of the data and version control of the progress MASTER to ensure the integrity of CRC Program data.

Three tabs of the reporting workbook must be updated each quarter:

- Contributions Progress
- Budget Progress
- Milestone Progress

There is also an **Adjustments tab**, which is only used when required, where corrections to previously reported data (within the same financial year) can be notified.

Before using or updating the reporting workbook, ensure you are familiar with:

- The most recent CRC Program Reporting Guidelines
- The CRC Program Grant Opportunity Guidelines relevant to your selection round
- Relevant clauses in your grant agreement.

What is the purpose of the workbooks?

The [reporting workbook](#) is a reporting tool only. It allows CRCs to provide financial data, comment on milestone status, and explain any mitigation strategies being put in place to address any matters identified.

The data submitted through the reporting workbook is added to the department-held [progress MASTER](#) workbook, which is used by the department to monitor CRC progress (i.e., tracking actuals against your contracted values – financial/budget and activity). This allows the department to make a risk assessment on satisfactory progress to approve a report and make a payment.

The workbooks **must not** be construed or used as a business financial management tool. CRCs must ensure appropriate arrangements are in place for the ongoing administration of the CRC.

Basis of accounting

Budget reporting is on a **cash** (not accrual) basis to track income and expenditure for the CRC Activities set out in the Activities Schedule and budgeted through the Budget Schedule of your grant agreement. No other income or expenditure for the CRC company can be reported.

Eligible Expenditure

Advice on eligible expenditure for CRC Activity projects can be found in your relevant CRC Grant Opportunity Guidelines and grant agreement. It is essential that CRC Grant recipients and their auditors understand the CRC eligible expenditure requirements because these determine whether, and the extent to which, certain costs are reportable and claimable.

Variations

The reporting workbook is not to be used to request a variation to the grant agreement. Variation requests must use a separate administrative process. If you are considering a variation to the grant agreement, please contact your CSM in the first instance. Further guidance on administering a variation request can be found on business.gov.au.

Defined terms

A list of defined terms relevant to quarterly reporting is at [Attachment A](#).

Filling out the reporting workbook

Contributions Progress tab

The Contributions Progress tab captures all partner contributions received during the quarter including Part A, Part B and Third-Party contributions.

Part A partner information is based on details in the grant agreement.

Totals tables at the top of the sheet are calculated automatically and are not editable.

Data input

NB:

- All values must be exclusive of GST.
- Cash, staff value and non-staff in-kind values must be entered as positive whole numbers.
- FTE numbers must be entered to no more than two decimal places.

If these conditions are not met, autoformatting will flag the cell with orange fill and you will need to correct the value to acceptable requirements.

- If you were successful in Rounds 18, 19 or 20 the workbook will automatically calculate the staff value for you (FTE x \$250,000). Please don't paste or type values into these cells.

1. For Part A partner contributions, enter any cash, number of FTE, and non-staff in-kind contributions into the appropriate cells in the column for the reporting quarter.
 - For CRCs from Round 21 onwards, also enter a value in the staff value cell if FTE has been provided by that partner.
 - For CRCs from Round 18, 19 and 20, the staff value will be calculated automatically.
2. If you have Part B partner contributions to report, enter any cash, number of FTE, and non-staff in-kind contributions into the appropriate cells in the column for the reporting quarter.
 - For CRCs from Round 21 onwards, also enter a value in the staff value cell if FTE has been provided by that partner.
 - For CRCs from Round 18, 19 and 20, the staff value will be calculated automatically.

The part B list is at the bottom of the sheet, below the Part A list. If you need to add a Part B partner to the list, enter the partner's name and ABN in column A.

3. If you have Third-Party Contributions to report, enter (as an aggregated total) any cash, number of FTE, staff value, and non-staff in-kind contributions into the appropriate cells in the column for the reporting quarter.
 - For CRCs from Round 21 onwards, also enter a value in the staff value cell if FTE has been provided by that partner.
 - For CRCs from Round 18, 19 and 20, the staff value will be calculated automatically.

The third-Party Contributions table is in the upper part of the sheet.

Budget Progress tab

The Budget Progress tab captures all cash receipts and expenditure for the quarter.

NB: - Part A, Part B and Third-Party Contributions are automatically populated using totals from the Contributions Progress tab. These cells are not editable. If there is an issue with these values, check that the Contributions Progress tab has been populated correctly. If you are unable to resolve the issue, contact your CSM.

Totals rows are calculated automatically and are not editable.

Values must reflect actual cash receipts and eligible expenditure made during the reporting quarter.

Data input

NB:

- All values must be exclusive of GST.
- Cash values must be entered as **positive whole numbers**.
If this condition is not met, autoformatting will flag the cell with orange fill and you will need to correct the value to acceptable requirements.
- Eligible Special Purpose Expenditure only applies to CRCs from Round 21 onwards.

1. In the Cash Receipts table, enter values into the appropriate cells in the column for the reporting quarter for the following categories (enter zeros as required):
 - a. CRC Grant Funds
 - b. Interest
 - c. Other Cash
2. In the Total Expenditure table, enter values into the appropriate cells in the column for the reporting quarter for the following expenditure categories (enter zeros as required):

Round 18 and 19 CRCs

 - a. Capital Expenses
 - b. Employee Expenses
 - c. Supplier Expenses
 - d. Other Expenses

CRCs from Round 20 onwards

 - a. Labour and on-costs
 - b. Contract Expenses
 - c. Capital Expenses
 - d. IP & Technology Expenses
 - e. Travel & Overseas Expenses
 - f. Audit Expenses
 - g. Student Expenses
 - h. Other Expenses
 - i. (Eligible Special Purpose Expenditure)
3. If you include any values under Other Expenses or Eligible Special Purpose Expenditure, ensure you provide an explanation of what this entails in the appropriate cell for the quarter below the 'Unspent Funds' row.

Milestone Progress tab

The Milestone Progress tab captures actual start and end dates of milestones as well as updates on quarterly status and percentage completion, and pertinent progress comments.

Basic milestone information is pre-populated based on details in the grant agreement and is not editable. If you find any errors in this information, please contact your CSM.

Data input

1. When a milestone commences or ends within the reporting period, enter the actual start or end date into the relevant cells (highlighted).
2. In the 'Milestone Status - Update Quarterly' column, update each milestone by selecting the appropriate descriptor from the drop-down options.
3. In the % Complete column for the quarter, enter a percentage value to indicate the estimated level of completion for each milestone. Ensure you enter a value for every active milestone.
4. In the Progress Comments column for the quarter, for each milestone that is in progress or overdue to start, enter or update comments with pertinent detail of progress over the quarter and current status. If a milestone is delayed (behind schedule, past due date or overdue to start) provide strategies and/or any steps being taken to achieve the milestone in the proposed timeframe or to manage the impacts of delays.

Adjustments tab

The Adjustments tab is available for CRCs to notify the department of corrections that need to be made to previously reported data. This is a quarterly notification tool, not a cumulative list of adjustments requested.

Adjustments can **ONLY** be made within the **same financial year as the current reporting quarter**. Earlier data will already have been audited as part of the annual reporting process and cannot be amended. If this situation arises, contact your CSM.

Adjustments can be notified for cash inputs, partner contributions, or expenditure.

Some elements of the table in the Adjustments tab are calculated automatically, and some have restricted input based on drop-down options. If any of these present a problem, contact your CSM. As a guiding principle, drop-down data is indicated by pale yellow cell shading, hard input by yellow shading, and auto-calculated data by grey shading. The shading of some cells relating to FTE will change depending on input in other cells.

Provision of data via the Adjustments tab is by exception and is only required when a correction is necessary. Most quarterly submissions should therefore not need to use this tab. **USE OF THE ADJUSTMENTS TAB MUST NOT SUBSTITUTE FOR SOUND FINANCIAL RECORD KEEPING AND ROBUST QUARTERLY REPORTING PRACTICES BY CRC PARTNERS.**

Data input

1. Corrections to Interest or Other cash can be made by entering the required data into the cells of the Cash receipts table.
 - a. Select the relevant quarter and year from the drop-down options in columns D and E.
 - b. Input the original and correct (new) values into columns F and G. The difference, or adjustment, will be calculated automatically in column H.
 - c. Ensure you provide a clear, succinct, justifiable reason why the change is necessary in column I

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2. Corrections to expenditure categories can be made by entering the required data into the Expenditure table.
 - a. For each required category, select the relevant quarter and year from the drop-down options in columns D and E.
 - b. Input the original and correct (new) values into columns F and G. The difference, or adjustment, will be calculated automatically in column H.
 - c. Ensure you provide a clear, succinct, justifiable reason why the change is necessary in column I
3. Corrections to Part A partner contributions can be made by entering the required data into the Partner contributions table.
 - a. In column B, select the required partner from the drop-down list. This list will include all partners currently listed in the Commonwealth Grant Agreement.
 - b. In column C, select the appropriate contribution type from the dropdown options (see below for treatment of FTE and staff value for different rounds*). Corrections to different (multiple) contribution types for the same partner can be made by use of multiple rows for that partner.
 - c. Select the relevant quarter and year from the drop-down options in columns D and E.
 - d. Input the original and correct (new) values into columns F and G. The difference, or adjustment, will be calculated automatically in column H.
 - e. Ensure you provide a clear, succinct, justifiable reason why the change is necessary in column I

* Because FTE and staff value are related, they occur in different columns of the same row. CRCs from Rounds 18 to 20 have contracted FTE numbers and the staff value is determined by formula (FTE x \$250,000). For CRCs from Round 21 onwards, FTE and Staff value are contracted independently (i.e. staff value is no longer determined by static formula). The drop-down options are different for these two cohorts: FTE for Rounds 18-20 and staff value for Round 21 onwards.

Rounds 18 to 20

- i. Choose FTE from the drop-down options. This will cause the cells for that row in columns F and G to change to grey and cells in columns J and K to change to yellow.
- ii. Enter original and correct (new) values in columns J and K; the difference (adjustment) will be auto-calculated in column L. Staff values and adjustments will also auto-calculate (based on the \$250,000 formula) in columns F and G, and the adjustment in column H.

Rounds 21 onwards

- i. Choose staff value from the drop-down options. This will cause the cells for that row in columns K and L to change to yellow.
- ii. Enter original and correct (new) values for staff value in columns F and G; and original and correct (new) values for FTE in columns K and L the differences (adjustments) for each will be auto-calculated in column H and column M, respectively.

4. Corrections to Part B partner or third party contributions can be made by entering the required data into that table. The process is the same as for Part A contributions except the Part B partner name or “Third party” will need to be entered manually into column B.

If additional rows are required for either of the partner contributions tables, copy a full row or block of rows from the relevant table and ‘insert copied cells’ at the bottom of that table. This will ensure appropriate formulae and drop-down options are carried through in the additional rows.

Contrib Prog TOTALS tab

This is a **read-only tab** that includes auto-calculations to assist you in tracking actual partner contributions against your grant agreement. Progress values are populated from the Contributions Progress tab. There is a separate auto calculated table for each financial year, and one final table showing life to date values.

Reporting workbook receipt and submission

Before the end of each quarter, your CSM will email you a Budget & Milestone Reporting Workbook, updated with data from the previous quarter and prepared specifically for entering data for the current reporting quarter.

Once you have entered all current quarter data, the workbook must be submitted to the department as part of your overall quarterly report by uploading it as an attachment via the business.gov portal (<https://portal.business.gov.au/>).

For instructions on how to access your portal reports, see the [FAQ page](#) on the portal.

If your workbook is over 2MB in size, it will not be accepted by the portal and may block your quarterly report submission. This should not normally be an issue, but if it does occur, you will need to remove the workbook attachment and replace it with a dummy document (uploading an attachment is a mandatory requirement) and email the reporting workbook to your CSM directly.

Attachment A – Defined Terms

Grant Agreement

The most recently executed version of the Commonwealth Grant Agreement, including any variations.

Part A Contributions

Part A Contributions are contributions from partners that appear in the current executed Commonwealth Grant Agreement only. No contributions received from other sources should be reported under Part A.

Part B Contributions

Part B Contributions are contributions from partners who are to be included as a new CRC partner in the Grant Agreement and have signed a Partner Agreement with the CRC but are yet to be included in the Grant Agreement, via a contract variation. When a variation is executed, these partners move from Part B to Part A.

Third-Party Contributions

Third-Party Contributions are the aggregate total of contributions from persons, bodies or organisations other than the CRC or a Part A or Part B partners. Third Party Contributions do not include CRC Grant Funds or anticipated future earnings/revenue.

Other Contributions

Other Contributions are the aggregate total of contributions from any source other than those from Part A or B partners, or Third-Party Contributions. Other Contributions are generally not contracted through the Grant Agreement and may include one off or ongoing donations, membership fees, etc.

Shortfall Contributions

A Shortfall Contributions line may be added to the Grant Agreement and the progress/reporting workbooks to track the CRC's progress in making up any deficit in contracted contributions. A compliance milestone will also be added to the Grant Agreement to provide an explanation of the shortfall that the CRC is required to make up.

Interest

Interest is included in progress reporting as it materially impacts the CRC's cash balance. Interest is not, however, included in the Grant Agreement budget schedule as it should not be forecast or included as a mechanism to balance out receipts and expenditure. Interest earned must only be spent in accordance with relevant clauses in the Grant Agreement.

Capital Expenditure

Provided it meets Eligible Expenditure requirements under the Grant Agreement, Capital Expenditure is money spent by the CRC on acquiring or maintaining fixed assets such as project equipment, hardware and software, leasing of fit-for-purpose facilities and reasonable fit-out costs of existing facilities directly related to the project.

Commonwealth funds cannot, however, be spent on capital works or for the purchase or construction of facilities such as buildings or laboratories. Nor can Commonwealth funds be spent on renovation or extension of buildings and facilities (unless prior written approval is provided by the Commonwealth).

Supplier/Labour Expenditure

Labour expenditure covers the direct labour costs of employees the CRC and their partners directly employ on the core elements of a project.

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Project management activities are limited to 20 per cent of the total amount of eligible expenditure claimed. Leadership and administrative staff expenditure is only eligible where staff are directly delivering eligible project activities.

Eligible salary costs may be increased by 30 per cent to account for on-costs such as superannuation, payroll tax, workers compensation insurance and overheads. The formula for calculating on-costs is provided in the CRC Grant Guidelines.

Contract Expenditure

Contract Expenditure is the cost of any agreed project activities the CRC contracts others to undertake, including another organisation or an individual who is not an employee but is engaged under a separate contract. Evidence of contract expenditure may be requested at any time. Evidence may include an exchange of letters, purchase orders, supply agreements and invoices and payment documents.

Travel and Overseas Expenditure

Travel and Overseas Expenditure may include domestic or overseas travel limited to the reasonable cost of accommodation and transportation required to conduct agreed project and collaboration Activities in Australia, or where the overseas travel is material to the conduct of the project in Australia. Eligible overseas activities expenditure is generally limited to 10 per cent of total eligible expenditure.

IP and Technology Expenditure

IP and Technology Expenditure includes the reasonable costs of acquiring intellectual property and technology related to a project.

Student Expenditure

Student Expenditure includes the costs of student fellowships, stipends and scholarships for students enrolled in formal education and training programs, and other associated education or training costs for those students.

Audit Expenditure

Audit Expenditure includes the cost of an annual independent audit of project expenditure, up to a maximum of 1 percent of total eligible project value.

Other Expenditure

Other Expenditure may include bank fees, insurance, legal expenses, office expenses and subscriptions.

Eligible Special Purpose Expenditure (Rounds 21 onwards only)

Eligible Special Purpose Expenditure contributes to the CRC's total project value but is not included in the calculation of the grant amount. Commonwealth Grant Funds cannot be spent on Eligible Special Purpose Expenditure items.

Eligible Special Purpose Expenditure may include education and training activities which do not result in direct material support to identifiable students, for example primary, secondary and tertiary programs, vocational education and training, industry exchange programs, internship programs, workshops for industry, community/public events such as lecture series or art exhibitions, industry training modules and engagement with SMEs to build their R&D capacity.

Eligible Special Purpose Expenditure must be incurred within the project period, be a direct cost of the project, be incurred by the CRC for approved project audit activities and not be included under eligible expenditure.