



Australian Government

Australian Research Council

**INSTRUCTIONS TO
ADMINISTERING ORGANISATIONS
FOR
2011 END OF YEAR FINANCIAL
REPORTING ON ARC SCHEMES**

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If you have any general questions about the End of Year (EOY) Report process and/or submission requirements please email the ARC's EOY Report team (eoym.reports@arc.gov.au) or contact the ARC on (02) 6287 6600.

Summary

The 2011 EOY Report collects information on Projects with financial activity related to ARC funding during the 2011 calendar year and reconciles this against the ARC's financial system.

Administering Organisations must report on all Projects for which initial payments were made in 2011 and ongoing Projects that were provided with ARC funding in 2011. Information must also be provided for Projects that did not receive ongoing ARC funding in 2011 but carried forward funding from 2010 into 2011.

To this end, a number of spreadsheets have been emailed to you containing details of each Project relevant to your organisation for all ARC schemes.

EOY report spreadsheets for each active scheme will have been supplied to you with all current Projects sorted by Project ID in numerical order.

As the columns in the EOY Report spreadsheet are coloured to reflect the data source, we recommend that spreadsheets be printed on a colour printer. The data sources and respective column colours are:

Blue: supplied by ARC (extracted from ARC's financial system)

Pink: to be entered by Administering Organisation

Green: formula calculation

Data present in blue and green columns must not be altered.

Note: The EOY Report spreadsheets must not be copied or amended in any way.

Do not remove lines, amend Administering Organisation name, scheme name or column headings. Any changes to the EOY Report spreadsheets (other than those where indicated) will compromise the EOY Report's integration with the ARC's financial system and delay processing and approval.

If the EOY Report has been copied or amended, it will be returned to the Administering Organisation for correction.

There have been some significant changes to this year's spreadsheet. In order to streamline ARC Variation to Funding Agreement processes, the mechanisms to request variations, additional claimable funding, terminations, APAL six-month extensions and transfers have been removed from the spreadsheet. This will reduce duplication and confusion.

The data representing the net amounts of ARC payments and variations have been separated into two columns (6 and 7) for the two half-year periods. The Administering Organisation must report on the expenditure of ARC funding for each half-year period (columns 9 and 10).

Written justification for carryovers

Carryover requests of 75% or more of the total 2011 ARC payment for a Project and/or carryovers of all or part of the unspent portion of a previous year's carryover funding (more than 12 months carryover) must have written justification and supporting documentation from the lead CI/Fellow accompanying the EOY Report.

This written justification should be provided as a separate document and must accompany the EOY Report spreadsheet. It must be directly related to the carryover requested.

Please note that Projects that have ceased, been terminated or relinquished may not carry over any unspent funding.

Glossary

Allocation: An allocation is ARC funding granted to a Project that is recommended by the ARC and approved by the Minister for Tertiary Education, Skills, Science and Research for each year of the Project. Allocations are generally indexed each year in accordance with normal ARC funding arrangements and paid on a pro rata instalment basis during the year.

Carryover: A carryover may occur when some or all of the ARC funding for a Project is unspent in a calendar year. Funds may be made available to spend in the subsequent calendar year through the approval of a carryover request. Funds not spent in a calendar year and not approved for a carryover are recovered by the ARC.

CE: *ARC Centres of Excellence* scheme.

DI: *Discovery Indigenous Researchers Development* scheme.

DP: *Discovery Projects* scheme.

FF: *Federation Fellowships* scheme.

FL: *Australian Laureate Fellowships* scheme.

FS: *Super Science Fellowships* scheme.

FT: *Future Fellowships* scheme.

LE: *Linkage Infrastructure Equipment and Facilities* scheme.

LP: *Linkage Projects* scheme.

LS: *Linkage Learned Academies Special Projects* scheme.

LX: *Linkage International* scheme.

Overspend: An overspend occurs when the Administering Organisation records a greater expenditure of ARC funds on a Project than payments made. The ARC will not reimburse overspends.

Payments: Payments comprise both the allocations (including indexation where applicable) and additional approved claimable funding paid to the Project during the year.

Project Cessation Date: This is the estimated end date for ongoing Projects, or if the Project has already completed, it is the actual date that ARC funds were fully spent.

Recovery: A recovery occurs when unspent ARC funding is repaid to the ARC. When funds have not been spent in a previous year and there is no approved carryover, ARC funding will be recovered.

RN: *Research Networks* scheme.

SR: *Special Research Initiatives* scheme.

TS: *Thinking Systems* scheme.

A guide to the spreadsheets by column

Column No.	Colour and expected data	Column Title	Relevant Schemes	Instructions
1	Blue Do not alter this data	Project ID	All schemes	This data is supplied by the ARC. It represents the unique Project ID for an ARC-funded Project.
2	Blue Do not alter this data	Chief (1 st named) Investigator	All schemes	The name of the Project Leader (first named Chief Investigator) associated with this Project is supplied by the ARC. If the named person is no longer the first named CI on the Project and the personnel change has been previously approved by ARC, please provide full details in the "Comments" column (column 16/19). If a CI change is required, you must submit a 'Variation of Funding Agreement'.
3	Pink Use date format dd-mm-yyyy	Project start date	All schemes	If the date is incorrect or the cell is blank, update it; you must indicate when the Project commenced. Please ensure that the start date is consistent with any explanation for late/deferred start.
4	Pink Use date format dd-mm-yyyy	Project termination/cessation date	All schemes	If the date is incorrect or the cell is blank, update it; you must provide a date when the Project was/will be terminated or cease/d. Please ensure that the cessation date is consistent with any explanation provided for extension of the Project. Where a Project has been transferred to another Administering Organisation, do not record the date of transfer in this column as the Project has not ceased or been terminated. An estimated completion date should be recorded. A cessation date must be recorded for Projects which have been relinquished.
5	Blue Do not alter this data	2010 ARC Funds carried over into 2011	All schemes	This data is supplied by the ARC. It represents carryover of Project funds from 2010 into 2011 requested by the Administering Organisation and approved by the ARC. If the carryover figure shown in this cell is incorrect, please provide full details in column 16/19. Do not adjust the "ARC Funds expended in 2011" columns (columns 9 and 10) in order to offset an incorrect 2010 into 2011 carryover figure.

Column No.	Colour and expected data	Column Title	Relevant Schemes	Instructions
6	Blue Do not alter this data	Net amount of ARC payments and variations in Jan-Jun 2011	All schemes	This data is supplied by the ARC. It represents the net amount of payments and variations made by the ARC to the Administering Organisation between January and June 2011 (inclusive) for a Project. The payment amount is based on the original allocation for 2011 plus indexation and with any additional funding paid to the Administering Organisation after previous claims for the January to June period. The net amount of ARC payments and variations does not include funds carried over from the previous year (2010).
7	Blue Do not alter this data	Net amount of ARC payments and variations in Jul-Dec 2011	All schemes	This data is supplied by the ARC. It represents the net amount of payments and variations made by the ARC to the Administering Organisation between July and December 2011 (inclusive) for a Project. The payment amount is based on the original allocation for 2011 plus indexation and with any additional funding paid to the Administering Organisation after previous claims for the July to December period. The net amount of ARC payments and variations does not include funds carried over from the previous year (2010).
8	Green Calculated formula Do not alter this data	Total balance of ARC funding available to Admin Org in 2011	All schemes	This data represents the sum of the previous three columns, which is a total of approved carried over funds from 2010 and 2011 payments made to the Project.
9	Pink Use numerals only	ARC Funds expended in Jan-Jun 2011	All schemes	Enter the amount of ARC funding that your organisation expended on this Project in January – June 2011 (inclusive). Include expenditure of additional claimable funding items from 2010 and 2011 for which the ARC provided payment in 2011. Do not include any non-ARC funding that your organisation expended on this Project. Do not include any money expended in 2011 on additional claimable funding items for which the ARC did not provide payment in 2011.
10	Pink Use numerals only	ARC Funds expended in Jul-Dec 2011	All schemes	Enter the amount of ARC funding that your organisation expended on this Project in July – December 2011 (inclusive). Include expenditure of additional claimable funding items from 2010 and 2011 for which the ARC provided payment in 2011. Do not include any non-ARC funding that your organisation expended on this Project. Do not include any money expended in 2011 on additional claimable funding items for which the ARC did not provide payment in 2011.

Column No.	Colour and expected data	Column Title	Relevant Schemes	Instructions
11	Green Calculated formula Do not alter this data	Total ARC Funds expended in 2011	All schemes	This data represents the sum of your organisation's expenditure for the full calendar year (column 9 plus column 10).
12	Green Calculated formula Do not alter this data	Total ARC Funds unspent in 2011	All schemes	This data represents the sum of the total ARC funding available to your organisation (column 8) minus your organisation's expenditure (column 11). It is the total amount of unspent funding available either for carryover into 2012, to be recovered by the ARC, or a combination of both. If the amount calculated is negative (an overspend), a comment must be entered in column 16/19 as indicated by a red cell. If column 16/19 does not provide enough space for full justification of the overspend, please attach separate written justification. A negative figure will be treated as zero (\$0) by the ARC and will not be reflected in subsequent EOY Reports.
13	Pink Use drop down menu	Reason for unspent funds	All schemes	A list of reasons for carrying over Project funds to another calendar year is supplied at Appendix 1 to these Instructions. If you require a carryover of funds, enter an appropriate code number from the list of reasons by using the drop down list provided. If the drop down menu is not accessible or if you have multiple reasons for carrying funds over, enter the (additional) reason code/s manually in column 14 (i.e. enter "R1", "R12" etc). If the unspent funds are to be recovered by the ARC, please select reason code 17: R17 Recovery.
14	Pink Use text	Comments on unspent funds	All schemes	If you need to make additional comments/justification about the requested carryover including details for carryover reason code R16 (Other), provide these comments in this cell. In accordance with the Funding Agreements for individual schemes, you must provide further information and/or supporting documentation for carryovers which are 75% or more of the total ARC funding for a Project provided in 2011. In accordance with the Funding Agreements for individual schemes, you must provide supporting documentation when any portion of the 2010 or previous year's carryover of funding for a Project was not spent in 2011.
15	Blue Do not alter this data	Fellowship Type	DP, LP	This data is supplied by the ARC. It represents the approved ARC-funded Fellowship/s for this Project even if the award may have been subsequently relinquished.

Column No.	Colour and expected data	Column Title	Relevant Schemes	Instructions
16	Blue Do not alter this data	Industry Partner(s) / Collaborating Organisation(s) / Partner Organisation(s)	LE, LP	This data is supplied by the ARC. It represents the name/s of the Partner Organisation/s (LP) or Collaborating Organisation/s (LE) recorded as associated with this Project.
17	Pink Use numerals only	Cash contributed by IP(s) / CO(s) / PO(s)	LE, LP	Enter the total cash funding (\$AU) contributed by the Project's Partner Organisation/s (LP) or Collaborating Organisation/s (LE) in 2011.
18	Pink Use numerals only	Dollar value of IP(s) / CO(s) / PO(s) In-kind contribution	LE, LP	Enter the total dollar value (\$AU) of the in-kind funding contributions made by the Project's Partner Organisation/s (LP) or Collaborating Organisation/s (LE) in 2011.
16/19	Pink Use text	Comments	All schemes	If you have any additional comments or would like to clarify aspects of the data in any of the previous columns, provide such comments in this column. If you believe that financial or other data provided by the ARC is inaccurate or incomplete, provide full details in this column and/or advise the ARC by sending a more detailed explanation with the spreadsheet if this space is insufficient. If this cell is red, a comment is required due to the total unspent ARC funds amount in column 12 containing a negative value.

Please refer to points 11 and 12 of the 'Quick Reference Guide' to complete the End of Year Report process.

Quick Reference Guide

Please ensure you read this entire document before using the quick reference guide to complete the End of Year Reports.

1. Check data supplied by the ARC in the spreadsheets is accurate.
2. The spreadsheets must not be copied or amended in any way except in pink columns only.
3. If incorrect or blank, amend/enter Project start date in **Column 3** and (estimated) Project termination/cessation date in **Column 4**.
4. Enter the ARC Funds expended between January – June 2011 in **Column 9** and the ARC Funds expended between July – December 2011 in **Column 10**. Total funds expended for the 2011 calendar year will be automatically calculated in **Column 11**. Where the calculated total of unspent funds (**Column 12**) is negative, please enter a comment in **Column 16/19**.
5. If there are any ARC Funds requested to be carried over from 2011 to 2012, a reason code must be entered in **Column 13**. Please refer to page 10 for more details.
6. If the Project has remaining ARC Funds to be recovered, select reason code 17: 'R17 Recovery', in **Column 13**.
7. If required, please provide additional details for any unspent funds in **Column 14**. All carryovers greater than 75% of the Project amount received in 2011 and/or any funds carried over more than 12 months require separate written justification in support of the carryover request.
8. Enter the total cash contribution of Partner Organisations/Collaborating Organisations in **Column 17** and the total value of the in-kind contribution made by Partner Organisations/Collaborating Organisations in **Column 18**. (*LE and LP only*)
9. If you believe that any data are incorrect, please provide relevant details in **Column 16/19**. If **Column 16/19** shows as a red cell, a comment is required regarding an overspend of ARC funds.
10. For further information, follow the '*Guide to the spreadsheets column by column*' (pages 5-8) and complete the data entry for each listed Project.
11. Email a copy of each completed spreadsheet to eoy.reports@arc.gov.au by 31 March 2012.
12. Please attach any supporting documentation to the email in a .zip or equivalent file. **Hard copy spreadsheets and supporting documentation are not required.**
13. The electronic submission of this End of Year Report to the ARC by the Research Office of the Administering Organisation is verification that the Administering Organisation (DVC(R), equivalent or nominee) has approved the End of Year Report content.

APPENDIX 1

Reasons for Unspent Funds

You must supply a valid reason for carrying funds forward from 2011 into 2012 or indicate a recovery. The ARC has compiled a list of standard reasons for carrying funds over to the next year. If you need to request funds to be carried forward from 2011 to 2012, indicate this in column 13 of the relevant spreadsheet by entering a standard reason from the list below.

If the unspent funds are to be recovered, indicate this by selecting reason code 17: R17 Recovery.

Please note that references to “Fellows” include all ARC Fellow types (e.g. Federation Fellowships, ARC Future Fellowships, Australian Postdoctoral Fellowships, etc.)

If there are multiple reasons for requesting a carryover, select the primary reason from the drop-down menu in column 13, and enter other reasons in column 14.

- R1** Late appointment of PhD/Masters Student
- R2** Late appointment of staff
- R3** Late Fellow start (Include relevant Fellowship name and start date in column 15 if this is different to the Project start date)
- R4** Seasonal nature of fieldwork
- R5** Unexpected resignation of staff
- R6** Illness of Chief Investigator/ Fellow/ Centre Director or staff
- R7** Late invoicing for services or equipment
- R8** Disruption due to move of Chief Investigator/ Fellow/ Centre Director
- R9** Investigator/s and/or support staff involved took leave/ suspension/ maternity leave
- R10** Student involved took leave/ suspension/ maternity leave
- R11** Breakdown of Project equipment/ unavailability of new Project equipment causing delays
- R12** Rescheduling of tasks meaning some expenditure more appropriate in next year
- R13** Delay in new LE equipment being available from supplier
- R14** Equipment originally specified in LE application no longer available
- R15** Delay in construction of elements of LE equipment/ facility
- R16** Other (please provide brief written details)
- R17** Recovery

In addition to the above reasons, written justification and supporting documentation must be provided in the case of carryover requests of 75% or more of the total 2011 ARC payments for a Project, and/or the carryover of all or part of the unspent portion of a previous year's carryover funding.

Note: If expenditure has been incorrectly charged to another Project account within your organisation you must amend this amount internally prior to the completion of the EOY Report spreadsheet.

The EOY Report must only reflect accurate Administering Organisation Project expenditure.