

Centres of Research Excellence Reporting Guidelines

Document Management and Control

Version		Date
1.1	Appendix 1 – two additional notes added re quarterly reporting format templates	30 Sept 2021
1.0	Version approved by Universities New Zealand Research Committee published	29 April 2021

I. Application

These guidelines apply to all institutions who either host a Centre of Research Excellence (CoRE) or collaborate with a CoRE.

II. Purpose

These guidelines outline the reporting standards to be followed when providing quarterly financial reporting information to a host institution. Note: The cost categories included for reporting are consistent with the current Tertiary Education Commission (TEC) Performance Management Framework (PMF) and supporting financial requirements and templates.

III. Standardisation of Quarterly Reporting

The University undertaking the agreed Statement of Work (SoW) will provide the relevant financial information in a standardised format, as set out in the Budget section of the (SoW) template, together with the file format [Appendix 1](#). The standardised financial information will be submitted by collaborators.

Please note: the use of the Reporting Portal is the preferred mechanism to facilitate submission of quarterly reporting however, its use is optional for each of the CoREs. If any CoRE decides not to utilise the Reporting Portal, collaborators must still provide the information in the standard reporting format (see [Appendix 1](#)) and adhere to the required reporting timetable (see section IV 2 and 3 below).

The following business rules must be adhered to when providing quarterly financial information for reporting purposes:

1. The cost categories provided in the quarterly reports will mirror those provided in the SoW budget.
2. Time Periods –financial periods are the current calendar quarter e.g. 1 Jan to 31 March, 1 April to 30 June etc.
3. The quarterly reported data will include current quarter, year to date (YTD) and life to date (LTD) amounts.

4. Prior period adjustments – it is assumed any adjustments to prior period data will be included in the current quarter amounts and will not be made retrospectively into prior quarters.
5. Variances against budget - where year to date expenditure has varied from budget by more than 10% or \$10,000 in any cost category, the collaborator is obliged to provide a brief explanation on the reason for that variance.
6. Project Progress / Forecasts – “No Surprises” obligation - this guideline sets out the financial information that will be provided by Collaborators to Hosts recording the actual project costs incurred for the relevant financial reporting periods. In addition to the historical cost reporting collaborators are required to keep hosts apprised of delays or other events which have a material impact on project progress. This should be through communication between the project teams and the hosts.

If the Collaborator’s PI/Project Lead becomes aware of an event which is likely to have a material impact on the progress of the project then the Collaborator will advise the Hosts (as per in the Statement of Work: Notices – Contact/s) on a timely basis. Significant changes in the timing of expenditure may be such an event. Accordingly, if the Collaborator becomes aware that total budgeted project expenditure expected in the following two quarters is likely to deviate from the budget by more than the lesser of \$20,000 or 20% of the budgeted amount they will advise the Host in writing on a “no-surprises” basis.

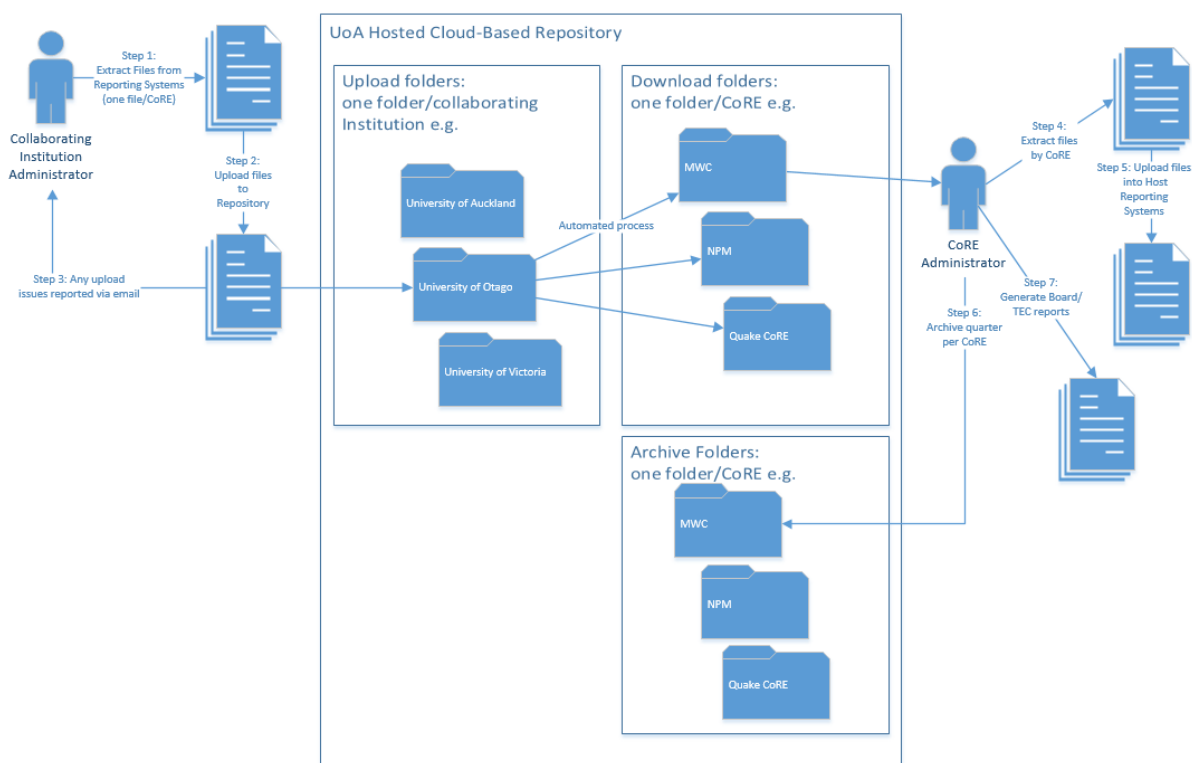
Where the Host becomes aware that a project has deviated from the budget to the extent outlined above, they may request a review of the budget with the PI/Project Lead which may, in certain circumstances, lead to a variation in total funding awarded, as per the business rules/triggers outlined in the [CoRE Guidelines for Contract Variations](#).

IV. Reporting “Portal” Design Principles

Outlined below are the high-level design principles, business rules and access arrangements of the proposed solution for universities to share quarterly reports to enable the compilation of financial reports by the host CoRE.

1. A University of Auckland (UoA) hosted cloud-based repository will be used to facilitate the transfer of reporting files between collaborating institutions and the CoRE Host Institutions. The UoA hosted cloud-based repository is designed for exchanging information between the host institutions and **will not itself provide analysis or reporting functionality**.

The proposed process is illustrated in the diagram below:



The Process Steps are described below:

2. Step 1: Within 30 days of the quarter end or and within 45 days of the calendar year end, the collaborating institution will extract quarterly, YTD and LTD actual information from their Financial Systems to produce one reporting file per CoRE (see [Appendix 1](#) for the required file format).
3. Step 2: Within 30 days of the quarter end or and within 45 days of the calendar year end, the Collaborating Institution's Administrator will also upload the files to their upload folder in the UoA Hosted Cloud-based repository (note: it is intended that multiple files can be uploaded at one time and files are automatically moved to the appropriate CoRE directory).
4. Step 3: Any file upload issues are reported to the Collaborating Institution's Administrator via email for resolution.
5. Step 4: The CoRE Administrator, in each of the host institutions, extracts the files for each CoRE (one file per collaborating institution per CoRE). Note: it is intended that the download functionality will enable multiple files for a CoRE to be downloaded at one time.
6. Step 5: The Host Institution loads the files into their reporting system (e.g. Excel, PeopleSoft Financials, SAP etc.).
7. Step 6: The CoRE administrator archives the files for that quarter in the UoA Hosted Cloud-based repository.

8. Step 7: The Host Institution generates consolidated Board and TEC reports from their reporting system ([Appendix 2](#) provides an example of what these reports may look like).

The following business rules also apply:

9. Quarterly financial information will be provided for all projects initiated by a SoW between institutions
10. The required quarterly financial information will be provided in an [Excel/CSV] file with an agreed format (see template provided in [Appendix 1](#)).
11. Only one file is to be provided per CoRE (the file will contain financial information for one or more projects).
12. File names will need to adhere to file naming conventions (see [Appendix 3](#) for details)
13. The host CoRE institution will be able to archive the prior quarter data once it has been processed and it will be available 'read only' for the life of the CoRE
14. Appropriate access and security arrangements will be in place to ensure that collaborators only have access to their project information and host institutions only have access to projects for their CoREs.
15. Each host institution will assign at least one administrator for the UoA cloud-based repository who will be responsible for administration tasks (e.g. downloading and archiving of quarterly reports).

Appendix 1 – Quarterly Report (CSV format for uploading to the Reporting Portal)

CoRE [Code]	Transaction Quarter	Host Reference	Collaborator Reference	PI Name	QTR - Director and Pls	QTR - AIs	QTR - Post Doctoral Fellows	QTR - Research/ Technical Assistants	QTR- Other Salaries	QTR - Indirect Costs - overheads	QTR - Direct Costs - Project Costs	QTR - Travel	QTR - PG Students	QTR - Equipment depreciation /rental	QTR - Subcontractors	QTR - Extraordinary Expenditure	QTR - Total Costs	YTD (repeat of columns 6 to 18)	LTD (repeat of columns 6 to 18)
MWC	31-Mar-22	1-1000	23456	John Smith	\$100	\$50	\$30	\$20	\$10	\$110	\$0	\$10	\$0	\$20	\$100	\$0	\$350		
MWC	31-Mar-22	1-1001	34567	N Jones	\$200	\$100	\$40	\$10	\$20	\$150	\$30	\$20	\$20	\$40	\$20	\$0	\$650		
MWC	31-Mar-22	1-1002	45678	S Fish	\$120	\$40	\$10	\$10	\$10	\$100	\$0	\$0	\$10	\$20	\$30	\$0	\$350		

Note:

- One file to be provided for each CoRE (containing the quarterly information for one or more projects)
- The amount columns align to the cost category columns required for the SoW budget.
- Amount columns will be provided for quarter, YTD and LTD actual.
- The *Quarterly Reporting Template.CSV* file can be found on the [UNZ CoRE Reporting portal](#) – this is the expected file format for use in conjunction with the UNZ CoRE Reporting portal.
- For those Universities whose financial systems cannot generate a CSV in the required quarterly report format, the *CoRE Manual Reporting Template*, also found in the [UNZ CoRE Reporting portal](#), supports manual capture of the quarterly data in the required reporting format.

Appendix 2 – Sample Quarterly CoRE Report

Below is a sample CoRE quarterly report. Creating report(s) similar to this will be the responsibility of each CoRE once quarterly reports have been uploaded from the Reporting Portal into the CoRE Hosts reporting system(s).

Core	MWC								
Transaction Qtr	Mar-22			Mar-22			Mar-22		
Host Reference	1-1000			1-1001			1-1002		
Collaborator Reference	23456			34567			45678		
PI Name	John Smith			N Jones			S Fish		
	QTR	YTD	LTD	QTR	YTD	LTD	QTR	YTD	LTD
Salaries									
Director and Principal Investigators	\$100	\$100	\$500	\$200	\$200	\$1000	\$120	\$120	\$600
Associate Investigators	\$50	\$50	\$250	\$100	\$100	\$500	\$40	\$40	\$200
Post-Doctoral Fellows	\$30	\$30	\$150	\$40	\$40	\$200	\$10	\$10	\$50
Research / Technical Assistants	\$20	\$20	\$100	\$10	\$10	\$50	\$10	\$10	\$50
Others	\$10	\$10	\$50	\$20	\$20	\$100	\$10	\$10	\$50
Other Costs									
Indirect Costs – overheads	\$110	\$110	\$550	\$150	\$150	\$750	\$100	\$100	\$500
Direct Costs – project costs	\$0	\$0	\$0	\$30	\$30	\$150	\$0	\$0	\$0
Travel	\$10	\$10	\$50	\$20	\$20	\$100	\$0	\$0	\$0
Post Graduate Students	\$0	\$0	\$0	\$20	\$20	\$100	\$10	\$10	\$50
Equipment Depreciation / rental	\$20	\$20	\$100	\$40	\$40	\$200	\$20	\$20	\$100
Sub-contractors	\$100	\$100	\$500	\$20	\$20	\$100	\$30	\$30	\$150
Extraordinary Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Costs	\$450	\$450	\$2250	\$650	\$650	\$3,250	\$350	\$350	\$1,750

Appendix 3 – File naming conventions

Quarterly report files uploaded to the reporting portal will need to adhere to the following convention:

[CoRE code]_[CoRE Unique ID]_[YY]_[Qtr Code].csv

CoRE codes are:

Code	CoRE	Host
NPM	Ngā Pae o te Māramatanga	University of Auckland
TPM	Te Pūnaha Matatini	University of Auckland
MWC	Maurice Wilkins	University of Auckland
HHANZ	Healthy Hearts for Aotearoa	University of Auckland
QKC	Te Hiranga Rū QuakeCoRE	University of Canterbury
RDI	Riddet Institute	Massey University
MDI	MacDiarmid Institute for Advanced Materials and Nanotechnology	Victoria University of Wellington
BPA	Bio-Protection Aotearoa	Lincoln University
CPSS	Coastal People: Southern Skies	University of Otago
DWC	Dodd-Walls Centre for Photonic and Quantum Technologies	University of Otago

CoRE Unique Code: unique code assigned by the CoRE to the project

Years are: 21, 22, 23, 24 etc

Quarter Codes are: Q1, Q2, Q3, or Q4

Example:

MWC_MWC1_21_Q1.csv – quarterly report for the Maurice Wilkins CoRE for project MWC1 for quarter 1 2021.