**Environmental Protection Agency (EPA)**

**Financial Reporting**

**AmendmEnts & notifications**

**Allowable Costs**

**Main Financial Terms and Conditions for Research Awards**

**Eligible direct costs**

|  |  |
| --- | --- |
| * salaries
* equipment <€50k (if greater claim 20% p.a. proportionately)
* travel & subsistence
* external assistance(should not exceed 20% of the Budget)
 | * consumables (including IT equipment <€10k)
* computer equipment (if >€10k, claim 33% p.a. proportionately)
* post project completion dissemination costs
 |

**All eligible costs claimed should be vouchable / actual, directly attributable to the project and incurred within the approved budget and project period.**

*EPA approval is required via* [*http://epa.smartsimple.ie*](http://epa.smartsimple.ie) *for travel outside the EU*.

 **Ineligible direct costs**

|  |  |
| --- | --- |
| * recruitment
* overheads and indirect costs
* marketing and distribution costs
* Bank interest
* Advances on expense claims
* Invoices and expenses incurred outside the time frame of the project.
 | * non-project related expenditure
* sick / redundancy / maternity pay
* non-essential entertainment or hospitality expenses
* internal charges unless fully justified
 |
|  |  |

**Note: Refer to specific call documents for further eligible and ineligible costs.**

[**For additional guidance on how to use the online portal, click here**](http://www.epa.ie/downloads/pubs/research/termsandconditions/Applications_QuickGuide_2012.pdf)**.**

[**Additional guidance for preparing reports**](http://www.epa.ie/downloads/pubs/research/submission/)**.**

**Budget reallocation –** between cost categories:

* EPA approval required via <http://epa.smartsimple.ie> for reallocation between non-pay expenses categories up to 15% of the approved budget; no change in project scope allowed.

**extension:**

* Application for no-cost extensions should be made via <http://epa.smartsimple.ie>.
* Cost extensions up to 50% of the project budget may be considered in exceptional circumstances only; a cost extension form should be completed at least 3 months before the project completion date;
* Salary increments will not be considered.

**Other grant amendments to be notified to epa for approval:**

* Change in PI;
* Change in the scope and nature of the project;
* Any damage to or loss of project capital equipment;
* Project not commenced within 2 months of the agreed start date

Financial reports should be submitted via http://epa.smartsimple.ie as follows:

* + **Annual reports** for post-doctoral fellowships and doctoral scholarships by 1 October
	+ **Bi-Annual reports** for other grants by 28 January and 28 July;
	+ **End of Grant** final cost statement and **End of Project Questionnaire** within 28 days of project end date;
	+ Final cost statement for post project completion dissemination costs.

**Note:** Failure to submit these financial reports or comply with EPA terms and conditions may result in non-payment of grants and/or financial sanctions.