**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.