



GREEN ENTERPRISE

Innovation for a Circular Economy

Guidance on Completing a Budget Proposal Application

2021

National Waste Prevention Programme

Environmental Protection Agency Research Programme





1.0 Eligible Costs for Budget

Financial reporting is on the basis of the total costs of the project, so grant aid will be provided based on the full eligible costs.

Eligible costs are the costs defined as direct or indirect costs as detailed below. They shall fulfil the following conditions:

- Be actual,
- Relate to expenditure on the Green Enterprise project,
- Be reasonable and wholly necessary for the Green Enterprise project,
- Be incurred and paid during the duration of the Green Enterprise project (as set out in the grant agreement),
- Be incurred solely to advance the research project or if any single item shall benefit both the research project and other work then such costs shall be eligible only in the proportion that such costs bear to the proportionate benefit derived from them by the research project,
- Be determined in accordance with the normal accounting principles, based on historic costs and the usual internal rules of the Grantee, provided that they are regarded as being acceptable by the EPA,
- Be recorded in the Grantees accounts and be separately identifiable and traceable,
- Exclude any profit (e.g. staff costs must be charged at actual salary rates and not charge-out rates),
- Where the company/organisation is VAT registered, costs should be shown at the VAT exclusive cost.



2.0 Non Eligible Costs for Budget

Non-eligible costs are in particular the following:

- any interest, or return on capital employed,
- provisions for possible future losses or charges (including social costs),
- interest owed, provisions for doubtful debts,
- resources made available to a Grantee free of charge,
- unnecessary or ill-considered expenses,
- marketing, sales and distribution costs for products & services,
- entertainment or hospitality expenses except such reasonable expenses accepted as wholly and exclusively necessary for carrying out the work under the Agreement,
- company/organisation bonuses and dividends.



3.0 Eligible Cost Categories for Budget

- Staff Costs
- Consumables
- Travel
- Promotion and Publicity
- Training
- Overheads
- Plant and equipment (Grant aid maximum of 25% of the cost of the plant / equipment)
- External Assistance
- Other Costs




4.0 Budget Template Guidance

- Notes are provided on each sheet to guide you through completing the template. The Green Enterprise Guide for Applicants should be consulted when completing the template to determine the eligible staff, consumable, travel, training, publicity and promotion, external assistance, equipment and other costs for your project. Costs associated with monitoring progress and the achievement of project objectives/targets should be included under the appropriate heading i.e. staff costs, external assistance, equipment etc.
- Allowable Grant Aid is automatically calculated based on the company location and size selected in the tab called 'Data Sheet'.
- Finally, copies of this template must be printed and signed by the appropriate authorised person within the company prior to upload to smart simple



5.0 Completing the Cover Sheet

Kialtas na Míreann
Government of Ireland Versión 5 - Mar 2021

 **GreenEnterprise** epa


FINANCIAL DETAILS

BUDGET PROPOSAL

Please enter the Project Title on the Data Sheet

Please enter the Organisation Name on the Data Sheet



Please enter the Lead Applicant name on the Data Sheet

Green Enterprise is funded by the Irish Government 

- Please enter the project title and the organisation name




6.0 Completing the Company Data sheet



 GreenEnterprise epa		
COMPANY DATA SHEET - BUDGET APPLICATION		
Only complete the pale green cells as other parts auto-calculate. Please ensure that the appropriate option for Grant Aid Percentage & VAT status is selected.		
Please provide the following INFORMATION		
Project Title:		
Company / Organisation Name:		
Project Co-ordinator's Name:		
Financial Controller's Name:		
Grant Aid Percentage*	Please select one option	This is the funding rate which applies to your organisation:
SME	<input type="checkbox"/>	
NON-SME	<input type="checkbox"/>	
Registered Charity / Public Benefit Entity	<input type="checkbox"/>	
<small>* Note there is a maximum grant aid percentage available which is subject to the maximum overall grant aid; there is also an overall limit based on DeMimimus. Please read the document entitled "Technical Description and Guide for Applicants". Grant Aid may be approved at amounts or percentages less than the maximum limit.</small>		
VAT status of your Company / Organisation:	Please select one option	
VAT is non-recoverable (all figures should be quoted as VAT inclusive)	<input type="checkbox"/>	
VAT is recoverable (all figures should be quoted as VAT exclusive)	<input type="checkbox"/>	
Comments (if any)		
Lead Applicant Signature:	Date	
<small>Green Enterprise is funded by the Irish Government</small> 		

- Project Title & Company name auto populate
- Please enter project co-ordinator name
- Please enter the financial Controller's name
- Select the funding rate applicable from SME, NON SME or Charity/Public Benefit Entity (PBE)
- Select VAT inclusive or exclusive based on your vat status.
- Please enter the Lead Applicant signature and date of application



7.0 Completing Staff Costs and Consumables

 **Riadas na Míreann**
Government of Ireland

 **GreenEnterprise** 

PROJECT COSTS - BUDGET APPLICATION

NOTE: Only complete the pale green cells as other parts auto-calculate.

STAFF COSTS

Enter project-funded personnel and their ANNO

Insert employee name	Insert Job Title or Position	Year 1		Year 2	
		Annual Gross Salary 1 Year 1	Annual Employers' PRSI 1 Year 1	Annual Gross Salary 1 Year 2	Annual Employers' PRSI 1 Year 2
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Please enter the Number of DAYS per employee per annum in the highlighted cells

Name	Job Title	Number of Days Year 1	Daily Rate (EUR) Year 1	Number of Days Year 2	Daily Rate (EUR) Year 2	Total (EUR)
1			0.00			-
2			0.00			-
3			0.00			-
4			0.00			-
5			0.00			-
6			0.00			-
7			0.00			-
8			0.00			-
9			0.00			-
10			0.00			-

CONSUMABLES

Description	Total (EUR)
1	
2	
3	
4	
5	
6	
7	
8	

- For staff costs, please enter the name of each employee, job title, yearly gross salary & yearly PRSI
- Moving on to table 2 enter the number of hours that each employee works for each year assigned to the project.
- Enter a short description for each item of consumables and the projected costs



8.0 Completing Publicity & Promotion, External Training & External Assistance

PUBLICITY & PROMOTION Please ensure that Staff Costs are not included in this category				
Type of Consultant	Consultant Task	Number of Days	Daily Rate (EUR)	Total (EUR)
1				-
2				-
3				-
4				-
Description for non-consultancy costs				Total (EUR)
1				
2				
3				
4				
				-
EXTERNAL TRAINING Please ensure that Staff Costs are not included in this category				
Type of Consultant	Consultant Task	Number of Days	Daily Rate (EUR)	Total (EUR)
1				-
2				-
3				-
4				-
Description for non-consultancy costs				Total (EUR)
1				
2				
3				
4				
				-
EXTERNAL ASSISTANCE (including Consultancy and participation in Gr				
Type of Consultant	Consultant Task	Number of Days	Daily Rate (EUR)	Total (EUR)
1				-
2				-
3				-
4				-
Description for non-consultancy costs				Total (EUR)
1				
2				
3				
4				
				-
EQUIPMENT				

- Please enter the details of Publicity & Promotion, External Training & External Assistance that is required for the project
- Please note that the daily rate for External assistance needs to be included and should not exceed €800.00 per day. The budget for external Assistance should not exceed 35% of the total budget for the project.



9.0 Completing Equipment & Other Costs

EQUIPMENT Note: Please insert 100% cost of equipment. The appropriate funding will be applied on the Summary sheet			
Description			Total (EUR)
1			
2			
3			
4			
5			
6			
7			
8			
Off the shelf software and personal computing equipment (including laptops) costing less than 10,000 are considered to be			
OTHER COSTS			
Description			Total (EUR)
1			
2			
3			
4			
5			
6			
7			
8			
OVERHEADS (Recovered on Modified Costs)			
Cost Category	Cost (EUR)	Overhead (%)	Total (EUR)
Staff Costs	-	30%	-
Consumables	-	30%	-
Travel and Subsistence	-	30%	-
Promotion and Publicity	-	30%	-
Training	-	30%	-
Other Costs	-	30%	-

- Plant & Equipment is an eligible cost, provided it is essential and purchased exclusively for the Green Enterprise project
- Other costs are amounts that are project specific and do not fit into any of the other categories above. Costs under this heading must adhere to the general eligibility rules of the programme.
- The template auto completes the overheads based on the figures entered in each of the categories above.



10.0 Budget Proposal Summary

BUDGET PROPOSAL SUMMARY			
NOTE: Only complete the pale green cells as other parts auto-calculate.			
STATE AID			
Summary of State Aid received in previous 3 fiscal years	Please select the month your fiscal year ends:	Please select the year of application for funding:	Please insert the amount of State Aid received during these periods
	Feb	2022	
State aid received by your company / organisation in fiscal year:		Feb 2019 to Jan 2020	
State aid received by your company / organisation in fiscal year:		Feb 2020 to Jan 2021	
State aid received by your company / organisation in fiscal year:		Feb 2021 to Jan 2022	
State aid projected by your company / organisation in fiscal year:		Feb 2022 to Jan 2023	
SHARE OF COSTS			
Category	Full Cost (Euro)	Co-Applicant Share of Costs (Euro)	Maximum Grant Aid (Euro) *
Staff Costs	-	-	Select your Funding Rate in the Data Sheet!
Consumables	-	-	-
Travel and Subsistence	-	-	-
Publicity & Promotion	-	-	-
Training	-	-	-
External Assistance	-	-	-
Equipment	-	-	-
Other Costs	-	-	-
Overheads	-	-	-
TOTALS	-	-	-
SHARE OF COSTS (%)	-	-	-
The maximum Grant Aid available is restricted to 1100,000. Grant Aid approved may be less than the			
Effective Grant Aid Rate applicable for relevant cost category below:			
Category	Full Cost	Co-Applicant Share of Costs	EPA Grant Aid rate
Equipment	-	-	-
All other cost categories	-	-	-
** Grant Aid rate to be applied as part of certification of financial cost statements			
Lead Applicant Signatures:			
	Name	Date	

- Much of the information here is auto-populated from the other parts of the template already completed.
- Please complete the section on State Aid Funding providing details (if any) of the funding the company has received in the previous 4 years.
- The budget summary is auto populated and shows the full costs and the grant aid funded by the EPA
- Please have the lead applicant and financial officer sign this sheet where indicated.



11.0 De Minimis Guidance

- Article 3 (1) of the De Minimis Regulation (EC) No 1998 /2006 states that where a Member State grants De Minimis aid to an enterprise it shall inform the enterprise about the De Minimis character of the aid and obtain from the enterprise concerned full information about other De Minimis aid received during the previous three years.
- The maximum amount of state funding under De Minimis rules a company can receive in any 3 year rolling period is €200,000
- The applicant will be excluded from Green Enterprise funding if in any 3 year rolling period the amount of state funding exceeds €200,000. It is important to factor the Green Enterprise funding into the state aid calculation.
- Applicants should be mindful that all government or grant funding does not automatically fall within the scope of State Aid.
- Applicants need to document all the funding they have received in the relevant period and then request clarification from the relevant funder as to whether it constitutes State Aid or not.
- Where a funder confirms it does constitute State Aid or has been provided subject to De Minimis rules then it must be included in the relevant De Minimis declaration.



12.0 Grant Negotiation Process

- During the grant negotiation process it is quite common for the EPA to raise queries in respect of your proposal in respect of both the technical and financial aspects of the project proposal.
- In regard to the financial aspects of the project the following are some of the areas that can give rise to a financial query or request for clarification:
 - You may be asked to clarify the legal status of your organisation so that it can be determined whether it meets the definition of an SME, Charity, Public Benefit Entity etc.
 - In some cases the ownership structure of your company may be queried as where 25% or more of an Irish company is owned by another larger company that doesn't meet the definition of an SME then the Irish company itself may not meet the definition of an SME
 - In some instances accountancy costs or fees have been included in the project budget. These costs are not eligible for funding.
 - Where equipment is included in the budgeted costs this will generally give rise to requests for detail of the nature of the equipment, whether this type of equipment is not already available to the project, if the equipment is wholly and exclusively necessary for the project and if there has been other funding sourced in respect of the equipment
 - In respect of staff costs, it is important that you complete the work package summary in the proposal document to allow an assessment of the person months allocated to the project and the resulting expected staff costs.
 - Where external assistance is included in budget proposal please ensure that the daily amount claimed is below the maximum threshold and excludes Vat where you are able to reclaim vat
 - All costs should be exclusive of vat if you are registered for vat
 - Public procurement must be observed on publicly funded projects so you may be advised of the requirements over the life of the project where you have included costs such as External Assistance or Sub-contract costs.
 - Applicants can sometimes confuse the definition of consumables and equipment- consumables can include items which are “equipment” in nature giving rise to requests for further information. Consumables generally have a useful life which is less than the duration of the project or will not have any value at the end of the project.
 - The De Minimis declaration fails to disclose grant funding that is recorded in the financial statements of the applicant organisation.





13.0 Financial Governance

- Financial Reports (Cost Statements) should be submitted to the EPA during the lifetime of the project, via the EPA Grant Application & Project Management Portal (<https://epa.smartsimple.ie>),
- Typically these are 6 monthly reports to June and December to be submitted 28th January & 28th July
- It is the responsibility of the principal investigator/programme manager to ensure that reports are submitted on time.
- An advance payment of 35% of the grant funding is awarded at the start of the project. The project becomes eligible for the next payment on a reimbursement basis on successful approval of funding which exceeds the 35% advance.
- Be mindful that projects are potentially subject to audit up to 3 years after the end of the project or the end of the EPA Research Programme (whichever is the longer period).

Typical Issues that prevent/delay payment

- **Submission documents missing relevant signatures.** The summary sheet needs to be signed by the project co-ordinator and the financial officer. Timesheets/time declarations need to be signed by both the project co-ordinator and the employee working on the project.
- **Payslips and Payroll Information not provided.** Please be mindful that payroll information will be requested over the life of the project to verify staff costs claimed. Where this information is not or cannot be provided it will result in the expenditure being deemed ineligible.
- **Expenditure in categories where there is no budget or for which no budget was requested-** results in overspends in cost categories that require budget reallocations which the EPA may or may not be able to approve.
- **Unable to provide adequate backup documentation** when required resulting in expenditure being disallowed

