**ENVIRONMENTAL PROTECTION AGENCY**
An Ghníomhaireacht um Chaomhnú Comhshaoil

# EPA Research Programme 2014 – 2020

## 2016 GUIDE FOR APPLICANTS

# Table of Contents

## Section A:    Quick overview of the process that leads to a grant award

**Part 1: The application**

To successfully complete the application form, you will need the following documentation:

1.   2016 Technical description document
2.   2016 Terms and conditions for support of grant awards
3.   2016 Quick guide to the on-line portal (making an application)

How to apply:

Applications <u>must</u> be made online at: <u>https://epa.smartsimple.ie</u>. If you are new to the system, or need a refresher, please refer to the 'Quick guide to the on-line portal (making an application)', which is available for download at <u>www.epa.ie</u> and <u>https://epa.smartsimple.ie</u>

The two-step application process:

*Step 1: Submission of proposals*

<u>By whom</u>? Submission must be made by the applicant before the call deadline.

<u>What happens</u>? The proposal goes to the research office/ managing director for authorisation

<u>Deadline</u>? The deadline for submitting your application for authorisation is called the 'deadline for submission of applications' and is specified in the technical description

*Step 2: Authorisation of proposals –*

<u>By whom</u>? For the application to be valid, proposals must be authorised by the relevant organisation (i.e. research office, managing director).

<u>What happens</u>? The grant authoriser can:
   -   Decline a submission: The proposal will NOT be processed by the EPA.
   -   Ask for revisions: Applicant must revise the proposal, and re-submit to the research office/managing director for approval.
   -   Authorise a submission: The proposal is then VALID, and will be processed by the EPA

<u>Deadline</u>? The deadline for getting your application authorised is called the 'organisation approval deadline' and is specified in the technical description

**Part 2: Evaluation**

1.   Only authorised proposals received prior to the organisation approval deadline will be considered for evaluation.
2.   Proposals will be screened by the EPA to check that they are complete and correspond to the technical description document.
3.   Proposals will be evaluated using standard evaluation criteria.
4.   Evaluators will be identified from panels of experts with a record of publication and/or relevant experience in specific subject areas.

**Part 3: Project selection**

The final selection of project proposals will be made by the EPA with the assistance of a national advisory panel (drawn from relevant government departments and agencies, as well as, the EPA) according to the following general criteria:

- Relevance to national environmental priorities, including relevance to technical description,

- Balance of support across research topics,
- Value for Money
- Capacity development of Irish research community,
- Available level of funding, and
- Performance on previous EPA funded projects (where applicable), including compliance with reporting requirements.

All applicants will be notified in writing of the results of the evaluation process.

Successful applicants must be ready to start work on a date to be agreed with the EPA during project negotiation. If project negotiations are unsuccessful a formal offer of funding will not be made.

## Section B:    Summary of funding / who can apply

The different types of projects funded through the programme are:

*Project-based Awards...*

| Project Type | Typical Funding | Typical Duration |
|---|---|---|
| Desk studies | Up to €100,000 | 6 – 12 months |
| Medium scale studies | up to €350,000 | 24 – 36 months |
| Large scale studies | up to €1,000,000 | 36 – 48 months |
| Capability development projects | in  excess of €1,000,000 | 48 –  60 months |

*Researcher-based Awards...*

| Project Type | Typical Funding | Typical Duration |
|---|---|---|
| Masters scholarships | Up to €40,000 | 24 months |
| Doctoral scholarships | up to €73,500 | 36 months |
| Research fellowships | up to 250,000 | 24 - 36 months |

**Scholarships**
The award of masters and doctoral scholarship funding is restricted to Higher Education Institutions on the island of Ireland. Applications for scholarship funding must be made by the person who intends to be the academic supervisor for the duration of the scholarship.

**Research Fellowships**
The award of research fellowship funding is also restricted to Higher Education Institutions on the island of Ireland. Unless otherwise stated in the technical description document for the relevant call, research fellowships must be filled at post-doctorate researcher level as defined by the IUA Salary Guidelines. Applications must be made by the proposed fellow in conjunction with a host third level institution. All grant awarded research fellowships must be supervised by appropriate experts in the host university/institute..

## Section C:    Application form – what to include in the upload

This section of the document offers tips and hints for completing the project description upload.

- ✓ For a valid application, you must complete (a) all portal fields and (b) all sections of the upload.

- ✓ Do not exceed max page count  – your application will be invalidated

- ✓ Font size must be size 10 at minimum – if the application upload is too hard to read, it will be rejected.

- ✓ As this document refers to all project types, not every section below will be relevant to you.

- ✓ Not all the hints and tips given below will be relevant to your project – ensure you only choose elements that correspond to your policy / audience / project size

The project description upload is subject to a strictly enforced total page maximum, as outlined below. An application that exceeds this maximum will be excluded from the evaluation process.

| Project type | Max page allowance (including charts and appendices) |
|---|---|
| Large / Capacity building project | 25 |
| Medium scale project | 20 |
| Desk top project | 15 |
| Fellowship | 20 |
| Scholarship | 15 |

| Section title | Literature Review. Pressures, Policy, Solutions |
|---|---|

| **Hints and tips** |
|---|

**Evaluated in two parts (A1 and A2).** Depending on project type and size, this section could include, but is not limited to:

*A1 - Literature review*
- Understanding of the issues and their impacts on the Irish environment
- Relevant bibliography/references
- Review of current state of knowledge (including previous feasibility studies, if relevant)

*A2 - Pressures, Policy, Solutions: relevance to EPA Research Priorities*
- EPA Research aims to identify pressures, inform policy and develop solutions to the environmental challenges facing Ireland

- **Identify pressures**: Provide assessments of current environmental status and future trends to identify pressures on our environment.

- **Inform policy:** Generate evidence, review practices and build models to inform policy development and implementation.

- **Develop solutions**: Use novel technologies and methods that address environmental challenges and provide green economic opportunities.

Please provide details of how this research will help fulfil some or all of these aims and how it fits with national and international policies and research objectives.

| Project type | Suggested page count | % of total marks |
|---|---|---|
| **Large / Capacity building project** | 5 | 25%<br>Part (a) @ 10%, Part (b) @15% |
| **Medium scale project** | 4 | 25%<br>Part (a) @ 10%, Part (b) @15% |
| **Desk top project** | 2 | 25%<br>Part (a) @ 10%, Part (b) @15% |
| **Fellowship** | 3 | 20%<br>Part (a) @ 10%, Part (b) @10% |
| **Scholarship** | 2 | 20% |

| Section title | Objectives and targets, detailed work-packages, risk and contingencies |
|---|---|

| Hints and tips |
|---|

Depending on project type and size, this section could include, but is not limited to:
- Demonstration of the scientific and technical quality, innovation and research content of the proposal
- Project / fellowship statement
- Objectives and targets (recommend that these are measurable e.g. SMART)
- Risk and contingencies
- Detailed work packages (for projects), using work package template below
- Work description (for scholarships and fellowships)
- Pert and Gantt Charts, examples provided below
- Please note that the Work Packages, Pert Chart and Gantt Chart are to be *included* as part of the total maximum page count of your application.

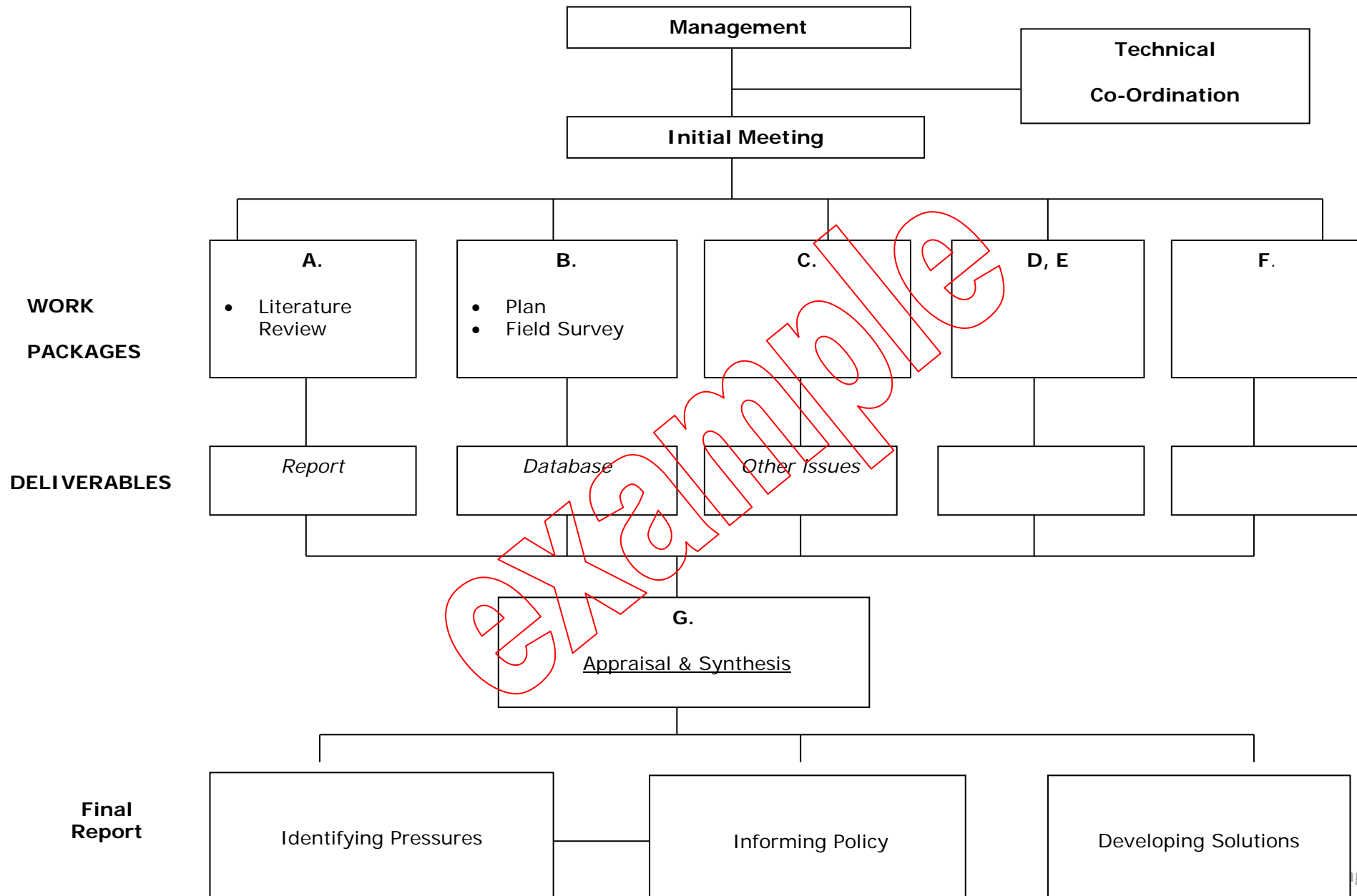| Project type | Suggested Page count | Evaluation % |
|---|---|---|
| Large / Capacity building project | 15 | 30% |
| Medium scale project | 12 | 30% |
| Desk top project | 9 | 30% |
| Fellowship | 10 | 30% |
| Scholarship | 8 | 30% |

**Work Package template:** When providing work package details, applicants must complete a copy of the template below for each Work Package: Applicants should also complete the Work Package Summary template. Work Package templates are included in the total maximum page count of your application.

Blank copies of these templates are available on the EPA website

| Work Package Title: | Please Add the title of the Work Package (WP) here | | |
|---|---|---|---|
| Work Package No.: | Please add the number of the Work Package here e.g. WP1 | | |
| Cost: | Please add the total cost of the Work Package here | | |
| Start Month: | Indicate the Start Month of this WP as dd/mm/yyyy here | **End Month:** | Indicate the End Month of this WP as dd/mm/yyyy here |
| **Work Package Leader Details:** | **Leader Name** | **Leader Organisation** | **Leader Person Months** |
| | *Please add the First Name and Surname of the Work Package Leader here* | *Please add the Organisation Name of the Work Package Leader here* | *Please calculate the Person Months of the Work Package Leader and add this calculation here (see e.g. of how to calculate person months below)* |
| **Work Package Partner(s) Details:** | **No.** | **Partner Name** | **Partner Organisation** | **Partner Person Months** |
| | **1.** | *Please add the First Name and Surname of the Work Package Partner 1 here* | *Please add the Organisation of the Work Package Partner 1 here* | *e.g. 1: Assume there are 210 working days in the year. This person works on the WP one day per month. That is 12 days total. Divide 12 by 210 = 0.057 and then multiply 0.057 by 12 = **0.69 person months*** |
| | **2.** | *Please add the First Name and Surname of the Work Package Partner 2 here* | *Please add the Organisation of the Work Package Partner 2 here* | *e.g. 2: Assume there are 210 working days in the year. This person works on the WP two days per month. That is 24 days total. Divide 24 by 210 = 0.11 and then multiply 0.11 by 12 = **1.32 person months*** |
| | **3.** | ***Please repeat rows as above depending on the number of Work Package Partners*** | ***Please repeat rows as above depending on the number of Work Package Partners*** | ***Please repeat rows above depending on the number of Work Package Partners*** |
| **Objectives:** | *Please clearly outline the key objectives of this Work Package* | | |
| **Description of Work:** | **Description of Work (with sub-task titles where appropriate).** *Provide a detailed description of how listed targets will be met. To include, where applicable,* <br> • *Methodology* <br> • *Quality control procedures* <br> • *The approach to site selection, sampling locations, data analysis* <br> *Procedures for formatting and exchange of data should be identified within the project, especially relevant with project partners* | | |
| **Deliverables and Milestones:** | *Please provide details of the Key deliverables and milestones for this Work Package* | | |
| **Expected Outcomes:** | *Briefly outline the expected outcomes of this Work Package* | | |

| Summary of Work Package Project Participants and Person Months | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Project Participant Details** | | | **Work Packages Participant Person Months** | | | | | | |
| **Name** | **Organisation** | **Leader of WP(s)** | **WP1** | **WP2** | **WP3** | **WP4** | **WP5** | **WP6** | **Total Person Months** |
| *Please add the First Name and Surname of the Project Participant here* | *Please add the Organisation Name of the Project Participant* | *If this project participant is a Leader of any Work Packages for this project, please list the WPs here. (e.g. WP1, WP4, WP6.) If this project participant is not a Leader of any WPs for this project please add **n/a*** | *If the Project Participant is associated with this WP, please add the **Person Months** If this project participant is not associated with this WP please add **n/a*** | *If the Project Participant is associated with this WP, please add the **Person Months** If this project participant is not associated with this WP please add **n/a*** | *If the Project Participant is associated with this WP, please add the **Person Months** If this project participant is not associated with this WP please add **n/a*** | *If the Project Participant is associated with this WP, please add the **Person Months** If this project participant is not associated with this WP please add **n/a*** | *If the Project Participant is associated with this WP, please add the **Person Months** If this project participant is not associated with this WP please add **n/a*** | *If the Project Participant is associated with this WP, please add the **Person Months** If this project participant is not associated with this WP please add **n/a*** | *Total WP Person Months of Project Participant* |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

# Sample PERT CHART: Outline of Organisation and Work Plan

```
                        ┌─────────────────┐            ┌──────────────────┐
                        │   Management    │            │    Technical     │
                        └────────┬────────┘            │                  │
                                 │                     │  Co-Ordination   │
                        ┌────────┴────────┐            └──────────────────┘
                        │  Initial Meeting │
                        └────────┬────────┘
```

| | A. | B. | C. | D, E | F. |
|---|---|---|---|---|---|
| **WORK PACKAGES** | • Literature Review | • Plan<br>• Field Survey | | | |
| **DELIVERABLES** | *Report* | *Database* | *Other Issues* | | |

**G.**

Appraisal & Synthesis

| **Final Report** | Identifying Pressures | Informing Policy | Developing Solutions |
|---|---|---|---|

*example*

# Sample GANTT CHART: Project Milestones and Timetable

| Task | Description / Month | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1** | **Development of Methodology** | | | | | | | | | | | | | | | | | | |
| 1.1 | Workshop on requirements | | X | X | X | X | X | | | | | | | | | | | | |
| 1.2 | Development of methodology | | | | | | | X | X | | | | | | | | | | |
| 1.3 | Evaluation of methodology | | | | | | | | | X | | | | | | | | | |
| **2** | **Specification of systems** | | | | | | | | | | | | | | | | | | |
| 2.1 | Inventory | X | | | | | | | | | | | | | | | | | |
| 2.2 | Review | | X | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| 2.5 | Impact analysis | | | | | | | | | X | X | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| **3** | **Feasibility study on future scenarios** | | | | | | | | | | | | | | | | | | |
| 3.1 | Review subject | X | | | | | | | | | | | | | | | | | |
| 3.2 | Review technologies | | | | X | X | | | | | | | | | | | | | |
| 3.3 | Prepare scenarios | | | | | | X | X | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| **4** | **Project Milestones, Management and Co-ordination** | | | | | | | | | | | | | | | | | | |
| 4.1 | Interim milestones | X | | | | | | X | | | | | X | | | | | | X |
| 4.2 | Steering Committee meeting | X | | | X | | | X | X | | | | | | | | | X | X |
| 4.3 | Technical Progress Report (TPR) | X | | | | | | X | | | | | X | | | | | X | X |
| 4.4 | Cost Statement | X | | | X | | | X | X | | | | X | | | | | X | X |
| **5** | **Communication** | | | | | | | | | | | | | | | | | | |
| 5.1 | Leaflets | X | | | | | | X | | | | X | | | | | | | X |
| 5.2 | Project website | | | | X | X | X | X | X | X | X | | | | | | | | |
| 5.3 | Workshops | | | X | | | | | | | X | | | | | | | X | |
| **6** | **Deliverables from the project** | | | | | | | | | | | | | | | | | | |
| 6.1 | Final Cost statement | | | | | | | | | | Draft | | (grey) | | | | Final | | X |
| 6.2 | Final Technical Progress Report (TPR) | | | | | | | | | | Draft | | (grey) | | | | Final | | |
| 6.3 | End of Project Questionnaire (EPQ) on SmartSimple | | | | | | | | | | Draft | | (grey) | | | | Final | | |
| 6.4 | 2 pager project summary | | | | | | | | | | Draft | | (grey) | | | | Final | | X |

| Section title | Communication |
|---|---|

**Hints and tips**

The aim of this section is to ensure that knowledge generated by the project is communicated effectively, on a continuous basis, to appropriate audiences over the lifetime of the project. For the purposes of the application form, a summary Communications Plan should be provided as outlined below. Please note, once projects are awarded the provision of a more detailed Communication Plan alongside the first Technical Progress reports is mandatory.

Please note that all projects must comply with the EPA's policy on Open Access and Data. Please refer to Section E – What else do I need to know for further details.

**Communication Plan**

Depending on project type and size, this section could include, but is not limited to:

*Relevance to Research Priorities:*
- In 5 bullet points or less, please specify the environmental issues that this research will inform.

*Target audience:*
- In 5 bullet points or less, specify the target audience(s) for the knowledge generated by this research.

*Expected Project Outputs*
- Clearly describe the expected outputs of your proposal. At a minimum the EPA expects the following outputs to be confirmed
  - Final report
  - An appropriate number of peer reviewed papers (indicate target journals), in compliance with open access policy. Please refer to Terms and Conditions of Grant Award for further details.
  - A 2-page summary report, at the end of the project, for inclusion on the EPA website
- Additional outputs that will bring added value to the proposal include, for example:
  - Project webpage including plan for updates over the course of project
  - Good practice guides, leaflets, toolkits, book chapters
  - Non-peer reviewed publicity (articles, policy papers,) smart phone applications etc.
  - Models, databases, surveys and questionnaires, photographs, audio or visual recordings, software code and software libraries etc. (all data must be made available via the EPA Research Data Archive (SAFER)
  - Oral or poster presentations at peer reviewed conferences.
- Organisation of events (such as workshops, conferences or short "lunch and learn" type presentations) to communicate the results of your research.

Communication of project activities and outputs**:**
- Provide examples of how you expect to communicate/disseminate the outputs of the project both during its lifetime and following completion (this section is intended to be indicative only, and can be varied by agreement with the EPA as the project progresses). Please ensure that the examples given are appropriate to the target audience(s) and outputs that you have specified. Examples could include:

- Policy papers, Newspaper articles, TV and radio interviews / programmes. Online channels (YouTube, Twitter, podcasts, blogs etc.).
- Communication via the establishment of stakeholder community networks or the use of existing ones – collaboration with other research groups / industry partners (international linkages / exchanges are particularly encouraged.

Metrics
Where appropriate, metrics should be used to support the effectiveness of various communication activities to different audiences. (e.g. number of twitter followers, hits on project website, number of attendees at 'lunch and learn', newspaper circulation, radio / TV audience, number of downloads etc.).

- **Communication budget** – what you need to know…
  - Up to 5% of the total grant aid requested can be ring-fenced for the purpose of aiding communication with stakeholders. Communication during the lifetime of the project is restricted to a maximum of 3% of total grant aid requested and post completion dissemination is restricted to 2% of total grant aid requested).
  - The 5% is not in addition to the total budget – you should incorporate it into your grant request
  - For example, if your total budget request is for €200,000, then €190k should be allocated for project completion and €10k for communication.
  - The 5% is non-transferrable, and is solely for communication activities and events over the life of the project and disseminating the project findings in the 12 months after the project completion date.

  **Please see Section D of this document for further details.**

| Project type | Page count / Word Count | Evaluation % |
|---|---|---|
| Large / Capacity building project | 3 | 15% |
| Medium scale project | 2 | 15% |
| Desk top project | 2 | 15% |
| Fellowship | 1 | 10% |
| Scholarship | 1 | 10% |

| Section title | Project management and project team |
|---|---|
| **Hints and tips** | |

Depending on project type and size, this section could include, but is not limited to:

Project Management:

- Organisation and management
- Allocation of work between partners
- Co-ordination between partners (internal and external)
- Roles and responsibilities of personnel involved
- Working with EPA/ external bodies

Project Team:

- Qualifications of key researchers
- Suitability of expertise
- Recent research track records of the senior researchers (include details of published papers, citations etc.)
- Local knowledge and participation.
- Role and relevant experience of each participant
- Where new staff will be recruited the recruitment requirements and criteria should be specified.

| Project type | Page count / Word Count | Evaluation % |
|---|---|---|
| **Large / Capacity building project** | | 15% |
| **Medium scale project** | All 1 page | 15% |
| **Desk top project** | | 15% |
| **Fellowship** | | 15% |
| **Scholarship** | | 10% |

| Section title | Academic background, work experience and training |
|---|---|
| **Hints and tips** | |

Mandatory elements of this section:

1. Details of primary degree (awarding body: grade: date: list of subjects)

2. Details of post-graduate degree (degree(s), subjects, academic body awarding the post graduate degrees/qualifications, date(s) obtained and title and synopsis of thesis)

3. Details of research/work experience - including examples of research relevant to the designated research area for the fellowship

4. Description of communication skills – including examples of communication to a variety of audiences and use of different media e.g. presentations, newspaper articles, radio, internet

5. Description of organisational & team-working skills and other relevant work experience

| Project type | Page count / Word Count | Evaluation % |
|---|---|---|
| **Large / Capacity building project** | N/A | N/A |
| **Medium scale project** | N/A | N/A |
| **Desk top project** | N/A | N/A |
| **Fellowship** | 4 | 20% |
| **Scholarship** | 2 | 20% |

| Section title | Budget justification |
|---|---|
| **Hints and tips** | |

Applicants must provide justification to support the proposed costs included in the budget template. This may include but is not limited to the break down and justification of the following costs:

1. Personnel
2. Travel and Subsistence
3. Plant, Equipment and Consumables
4. Communication costs

| Project type | Page count / Word Count | Evaluation % |
|---|---|---|
| **Large / Capacity building project** | | 15% |
| **Medium scale project** | | 15% |
| **Desk top project** | All 1 page | 15% |
| **Fellowship** | | 5% |
| **Scholarship** | | 10% |

| Section title | Policy compliance | |
|---|---|---|
| **Hints and tips** | | |
| Insert a few lines stating your organisations compliance in relation to policies related to issues such as environment, ethics, equal treatment, research integrity etc. | | |
| **Project type** | **Page count / Word Count** | **Evaluation %** |
| **Large / Capacity building project** | All one paragraph | N/A for all |
| **Medium scale project** | | |
| **Desk top project** | | |
| **Fellowship** | | |
| **Scholarship** | | |

## Section D:    Application form - Budget & Financial eligibility rules

## Budget Template Completion

Details of how to complete the budget template for each grant type are contained in the template itself, under the section headed 'instructions'.

## Grant Aid Rates & Eligible Costs

### General Funding Principles

The EPA Research Programme funds *not-for-profit* research (on a reimbursement basis) intended to generate knowledge for public good purposes. For the purpose of this document the term 'Grantee' refers to all of the participants in the project team.

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

- be actual,

- be reasonable and wholly necessary for the project,

- be incurred and paid during the lifetime of the project,

- 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 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 accounts, which will be maintained throughout the duration of the project and reported on a six monthly basis,

- exclude any profit margin,

- not be otherwise reasonably available and accessible,

- be of the type normally charged as a direct cost to funded research projects.

*Non-eligible costs* are in particular the following:

- any interest, or return on capital employed,

- provisions for possible future obligations, losses or charges

- sick pay, redundancy payments, maternity pay and other social costs

- interest owed,

- provisions for doubtful debts,

- resources made available to a Grantee free of charge,

- unnecessary, ill-considered or  unsubstantiated expenditure,

- 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.

- Car tax and insurance

- Maintenance and repair costs

- Miscellaneous expenses

- Subscriptions (unless it can be demonstrated that they are wholly and exclusively necessary for the work to be performed under the Research Project).

- All costs associated with the recruitment of staff

- Bonus payments or other perquisites paid to staff whether in cash or in-kind

Grantees shall be authorised to transfer between themselves or between cost headings budgeted amounts, provided that:

- the amounts to be transferred are eligible costs and not considered excessive by the EPA,

  *and*

- the lead participant seeks the written approval from the EPA in advance of such a transfer and confirms that the scope of the project and the conditions of participation referred to in the particular Application Form and Grant Agreement are not fundamentally altered.

The general principle is that funding is provided for some or all of the cost of carrying out the research. In general the level of funding will be up to a maximum of 100% where all of the costs incurred are deemed eligible.

**Personnel**

- Salary costs associated with new or existing staff within an organisation working on a funded research project are eligible.

- Person-day costs are limited to the actual salary cost including employers PRSI and statutory **employer** pension contributions (where relevant) paid in accordance with The Employment Control Framework (ECF) for the Higher Education Sector (where relevant). This rate must be specified in the budget.

- It should be noted that **employers** pension contributions will only be eligible for payment when relevant documentation is provided, to the financial consultants contracted by the EPA to provide financial management expertise and support to the EPA Research Programme, supporting that these contributions are paid or provided for in accordance with the internal accounting policies of the University or College and in addition are operated in accordance with the requirements of the ECF.

For relevant participants within the Higher Education Sector involved in projects awarded on or after the 10th March 2011, the provisions of the Employment Control Framework for the Higher Education Sector 2011-2014 must be observed for all staff who are members of a public service pension scheme, to address the matter of deferred liabilities arising from their public service pension entitlements. Where staff appointments within the Higher Education Sector are funded from existing public finances then claims for funding in respect of pension

> obligations are not permitted.

- Staff members who are funded from non-core sources and who are not considered members of the Education Sector Superannuation Scheme (ESSS) are by definition, not public servants as they are not members of the ESSS nor are they eligible to join the relevant public service pension scheme. As a result employer pension contributions for such appointments should not be sought under Section 4 of the ECF. In such circumstances **employer** pension contributions will be considered eligible when relevant documentation is provided supporting the payment of these contributions to an appropriate pension scheme in the name of the individual concerned and it can be clearly demonstrated that the contributions made on behalf of the employee are in accordance with the organisations usual pension practices and policies.

- Where applicants are uncertain at the time of submitting an application as to the exact identity of personnel involved in the project then rates may be used based on staff categories or grades.

- The maximum salary levels funded under the EPA Research Programme are those laid down in the IUA salary guidelines for the appropriate staff grade.

- Where IUA salary guidelines are not observed by an applicant/participant, they must identify the relevant equivalent for each staff member on the IUA pay-scale.

- The rate and grade of each eligible staff member participating in the project must be specified and verifiable.

- Where an application is successful, and staff are paid in excess of the relevant point on the IUA pay scale then the claim for reimbursement must be adjusted to the applicable rate as per the IUA pay scale.

- Costs for remuneration of salary should be taken from the payroll records of the participant and should reflect the total gross remuneration plus the **employers'** portion of PRSI and **employers** pension contributions (where relevant). Remuneration costs must be calculated individually for each staff member and the use of average salary or pay scale levels (other than as indicated above) is not permitted.

- All participants can charge to the project the salary costs of administrative and supervisory personnel in charge of the supervision, administration and financial coordination of the project, not included in indirect costs.

- With regard to personnel costs, only the costs of the actual hours worked by the persons directly carrying out work under the project may be charged. All personnel who are employed for less than 100% of their time on a specific EPA Research project will be required to submit timesheets signed by the employee and approved by their direct line manager or supervisor.

- For staff dedicated 100% to the project a time declaration must be submitted signed by the employee and approved by their direct line manager or supervisor.

- Such personnel must:
    - Be directly hired by the participant in accordance with its national legislation
    - Work under the sole technical supervision and responsibility of the participant, and
    - Be remunerated in accordance with the normal practices of the participant

- Salary costs are deemed to be the gross salary of eligible staff members together with the **grantee's (i.e. employers) contribution** to their pension and employer PRSI costs.

– Participants will be required to provide information and documentation to support all salary costs claimed in respect of a project funded under the EPA Research Programme. Such information includes but is not limited to, copy employee payslips, internal payroll records/reports, staff contracts of employment and relevant returns submitted to the Revenue Commissioners on behalf of employees involved in the project.

– **Applicants must obtain the prior consent of employees engaged to work on such projects to release payroll information pertaining to their employment which may be requested, by the financial consultants contracted by the EPA to provide financial management expertise and support to the EPA Research Programme, from time to time.**

**Plant, Equipment and Consumables**

The purchase and leasing of durable equipment, when acquired based on best price and in compliance with National and European Public Procurement Guidelines, may be considered an eligible cost as detailed below:

*Purchase of Consumables*

Where it is the usual practice of the Grantee to consider small incidental items of equipment as non-capital expenditure, those costs can be claimed in full but must be included in the consumable costs category.

Consumables usually relate to the purchase, fabrication, repair or use of any materials, goods or equipment and software which:

– Are not placed in the inventory of durable equipment of the participant

– Are not treated as capital expenditure in accordance with the accounting conventions and policies of the participant

– Have a short life expectancy, certainly not greater than the duration of the project.

All consumables and material costs related to the project are deemed to be eligible. Off the shelf software and personal computing equipment (including laptops) costing less than €10,000 are considered to be consumable items and are fully reimbursable. Please see example 1 below.

Consumable or material costs must be separately identifiable and necessary for the project. Where it is the usual practice of the Grantee to consider consumable costs as indirect costs, those costs therefore cannot be charged as direct eligible costs of the project. Any exceptions to the above must be clearly documented and a case made to justify expenditure outside the general rule. Such cases must be submitted to the EPA for prior approval before any commitments can be made on such expenditure.

Costs which are internal to the Grantee are only eligible where it can be clearly demonstrated that the costs represent the real cost to the organisation. For such costs to be eligible a justification for and the basis of calculation to support the costs of these charges will be required. Where the internal costs contain an element of staff time, the relevant records to support the salary costs and time spent providing the services will be required.

*Purchase of Plant and Equipment*

The EPA Research Programme is not intended to be a source of capital funding and Grantees

should endeavour to ensure that the principle items of equipment required for the effective implementation of the project are already available.

The costs associated with new plant and equipment purchased exclusively for the purpose of the project, and not previously available to the host institute, will be considered to be eligible in full if the cost involved represents no more than €50,000 (exclusive of VAT) - Please see example 2 (a) below.

For significant pieces of equipment, with a value greater than €50,000 (exclusive of VAT), the cost will be depreciated on a pro rata basis (see depreciation calculation below) as the purchase of such equipment is likely to represent a significant asset to the Grantee following the completion of the project (See example 2 (b))

Purchase of all equipment must be justified, whether it is deemed to be a significant asset or not, and that each proposed acquisition will be assessed by the EPA as part of our review of applications for funding. The EPA's decision on these matters will be final.

***Depreciation calculation:***

For the purpose of funding under the EPA Research Programme costs relating to the purchase or leasing of plant or equipment representing a significant asset may be charged to the project in accordance with the following conditions:

–   The cost of purchased equipment may be recovered at a rate of 20% depreciation per annum for non-computer items and 33.3% per annum for computer hardware costing in excess of €10,000.

–   Off the shelf software is considered a consumable item and is fully reimbursable.

–   The cost of hiring plant or equipment shall not exceed the purchase cost of that equipment.

–   Public procurement procedures must be observed in relation to the purchase of all equipment.

The lease or purchase costs to be charged to the standard grant agreement shall be calculated according to the following (depreciation rule) formula:

$$(A/B) \times C \times D$$

This represents the eligible costs for Durable Equipment for the duration of the project and is reimbursed on a pro rata basis upon the submission of each financial cost statement.

A  =   the period in months during which the durable equipment is used for the project after invoicing

B  =   the depreciation period for the durable equipment: 36 months for computer

C  =   The actual cost of the durable equipment

D  =   percentage of usage of the durable equipment for the project

Depreciation costs for equipment used for the project but bought before the start of the project are eligible under following conditions:

Plant or equipment which has been purchased or leased prior to the start of the project may be charged providing that the depreciation period has not been exceeded and the equipment has not yet been fully depreciated according to the usual accounting practices or principles of the Grantee. In such circumstances the remaining depreciation (according to the amount of

use, in percentage and time) can be eligible under the project. In addition the equipment in question must not have been the subject of funding from any other source.

If value for money becomes an issue due to the limitations of suppliers then this should be documented and a case made to justify expenditure outside the general rule. Such cases must be submitted to the EPA for prior approval before any commitments can be made on expenditure.

| Example 1 | |
|---|---|
| **Title** | Equipment treated in the Grantee's records as a consumable: |
| **Example** | Costs of small incidental equipment treated in the Grantee's financial records as consumable can be claimed in full. Such qualifying equipment costs should be included under the heading "Consumables" in all Financial Reports related to the project. |

| Example 2(a) | |
|---|---|
| **Title** | Equipment treated in the Grantee's records as an Asset: <br><br> a) New Equipment that does not represent a significant asset to the Grantee after the completion of the project: |
| **Example** | Costs related to new equipment that does not represent a significant asset to the Grantee after the completion of the project may, subject to appropriate justification, be claimed in full. <br><br> Take for example, a new piece of equipment, with a depreciation period of 60 months purchased in January 2013. If a relevant Grant Award is signed in January 2013 and the duration of the project is 48 months, then the cost of such qualifying equipment could be claimed in full, subject to appropriate justification, under the heading "Equipment- Non Significant Asset" in all Financial Reports related to the project. |

| Example 2(b) | |
|---|---|
| **Title** | Equipment treated in the Grantee's records as an Asset: <br><br> b) New Equipment that represents a significant asset to the Grantee after the completion of the project: |
| **Example** | Costs related to new equipment that represents a significant asset to the Grantee after the completion of the project cannot be claimed in full and the depreciation calculation must be applied. <br><br> Please note however that where the duration of the project exceeds the useful life of the equipment, the cost of the equipment can be depreciated and claimed in full on a pro rata basis over the lifetime of the project. <br><br> Depreciated costs in relation to significant assets should be claimed on a pro rata basis under the heading "Equipment- Significant Asset" in all Financial Reports related to the project |

| Example 2(c) | |
|---|---|
| **Title** | Equipment treated in the Grantee's records as an Asset: <br><br> c) Equipment bought before the start of the project: |
| **Example** | The pro rata depreciation costs related to equipment purchased prior to the start of the project maybe claimed in certain circumstances. <br><br> Take for example a piece of equipment with a depreciation period of 36 months purchased in January 2013. If a relevant Grant Award is signed in January 2015 (when 24 months of depreciation has already passed), and the equipment is used exclusively for this project, the Grantee can claim the depreciation costs incurred under the project for the remaining 12 months, provided the equipment in question was not previously subject to public funding. |

**Travel and Subsistence**

Actual travel and related subsistence costs (including those based on approved mileage and subsistence rates) for personnel working on the project are fully reimbursable and may be charged to the project, provided that the costs comply with the participants normal practices in this regard. Where such costs are incurred they must be reasonable, separately identifiable, limited to the actual cost and should be a specific requirement for the implementation of the funded initiative. The prior approval of the EPA shall only be required for travel to any destination outside the EU.

Where travel costs are incurred by employees involved in the project and such costs are reimbursed by the participant on a per diem basis then it is the per diem payment that is considered to be the eligible cost. All lump sum or per diem payments in this regard must be in keeping with the normal practices of the participant and must not exceed current civil service subsistence rates.

Travel and subsistence costs relating to personnel not included in the staff costs category or not named in the Budget proposal will require approval of the EPA.

Where individuals are reimbursed for use of their private vehicle for business travel by way of mileage then the vehicle details, relevant rate per mile, destination, number of miles travelled and purpose of journey must be clearly stated and the necessity for such travel demonstrated to the EPA. In all cases such rates must not exceed the current civil service or other Revenue Commissioners approved rates and must be in keeping with the participant's normal practices.

Where researchers outside the State are required by the project coordinator to attend project meetings in Ireland, their costs will be deemed eligible and will not require prior approval. The eligibility of such travel will be contingent upon adequate budget being available, based on the applicants original submission, and appropriate justification being provided by the relevant participant. Failure to do so may result in all costs relating to travel from outside of the country being disallowed.

> Travel and subsistence costs should not constitute more than 10% of the total budgeted expenditure of the research project, unless a higher percentage is indicated in the relevant technical description

**Other Facilities**

Other specific actual costs, which do not come into any of the categories of eligible costs above, should be included in this category. Such costs may only be claimed subject to prior written approval of the EPA unless they are already provided for in the Grant Agreement.

**External Assistance**

In general participants should endeavour to ensure that they have the necessary skills within the project team to carry out the work to be performed as part of their proposal. However the EPA recognises that in all cases this may not be possible particularly where the resources required are specialist in nature and it may therefore be necessary to obtain external assistance in the form of sub-contract or consultancy arrangements for certain aspects of a project subject to the provision of a clear explanation as to why the project team could not have included these skills.

A sub-contract or consultancy arrangement is an agreement to provide services relating to tasks required for the project and which cannot be carried out by the participant itself, concluded between a participant and one or more contractors or consultants for the specific needs of the project. As sub-contracting and consultancy arrangements invariably relate to the production of a service, it should be clear in all consulting or sub-contracting arrangements that any intellectual property arising from such work remains the property of the participant and must be at the entire disposal of the participant.

All such sub-contracts or consultancy arrangements, the costs of which are to be claimed as an eligible cost, must be awarded to the bid offering the best value for money (when comparing best price to quality ratio), under conditions of transparency and equality. Any sub-contract or consultancy arrangement must be offered to the most economically advantageous tender in compliance with applicable National and European Public Procurement Guidelines. Copies of relevant invoices, certified by the grantees concerned, should be attached to the corresponding cost statements.

Sub-contract and consultancy arrangements may relate only to a limited part of the project and should only be carried out by third parties not connected with the project. Where the services of a sub-contractor or consultant are required, as part of an application for funding, these should not constitute more than 20% of the total budgeted expenditure of each individual participant and the project overall. Sub-contract and consultancy arrangements are also subject to a maximum daily rate for external assistance of €600 + VAT. Sub-contract arrangements between participants are not permitted.

Core elements of any project funded under the EPA Research Programme may not be sub-contracted.

**Communication**

It is expected that each participant, as part of their submission, should include provision for communication costs (including costs associated with open access publishing following approval by EPA) to be incurred over the life of the project as well as, post completion dissemination costs incurred in the 12 months following the completion date of the project. Such costs should represent no more than 5% of the total grant aid approved for each participant and the project overall. All budget templates include a separate category for these costs which do not attract overheads.

The budget for these costs is not transferable. It is expected that this 5% provision will be made up of:

- Post Completion Dissemination Costs, which should represent a maximum of 2% of the grant aid approved for the project, and

- On-going Communication activities and events over the life of the project, which should represent a maximum of 3% of the grant aid approved for the project. For the avoidance of doubt the costs associated with presenting at workshops/conferences during lifetime of the project are deemed to be on-going communication costs.

**VAT**

Where a participant organisation is registered for Value Added Tax (VAT) and able to reclaim any VAT they incur on their costs then all expenditure items included in their application for funding and subsequent claims for reimbursement should be shown at the VAT exclusive

amount. Where an organisation in not entitled to reclaim the VAT that they incur in relation to their costs then the amounts included in their application for funding and subsequent claims for reimbursement should be the VAT inclusive amount. Applicants will be required to specify their VAT status in their Application Form for funding.

**Indirect costs / Overheads**

In general a contribution to overheads of 30% of modified costs is allowed for research projects funded under the EPA Research Programme.

Modified costs are defined as all eligible costs excluding durable equipment, external assistance and communication costs.

In regard to Research fellowship awards modified overhead rates are applied as outlined in the table below:

| Project type: | Research Fellowships | | |
|---|---|---|---|
| Days per working week at Host Institution | 0-1 | 2-3 | 4-5 |
| Applicable overhead rate | 10% | 20% | 30% |

Overheads will not be funded by EPA as part of Scholarship awards.

## Section E:    What else do I need to know?

**Grant Award**

Subject to satisfactory negotiation, lead organisations and participants will be awarded a research grant in respect of the agreed project. An initial advance payment of up to 50% will be made within two months of the notification of grant award being issued. All subsequent payments will be made on a reimbursement basis following the submission and certification of financial cost statements and approval of technical progress reports.

**Open Access of Publications and Data**

Previous EPA Research programmes have encouraged an open access policy over the past number of years. For the purpose of formalising our requirements for open access the EPA Research Programme is aligning its policy on **Open Access** with Horizon 2020.

- Open Access

**All medium and large scale projects funded by the EPA Research Programme from 2014 onwards will be required to ensure** open access via 'Gold' or 'Green' methods **(i.e. that <u>any peer-reviewed journal article which they publish is openly accessible free of charge</u>).**

Grantees are required to ensure open access via 'Gold' or 'Green' methods. Further details are available in the *[Guidelines on Open Access to Scientific Publications and Research Data in Horizon 2020](#)* and *[Open access to publications and data in Horizon 2020: Frequently Asked Questions](#)*.

- Open Data

It is also a requirement for all projects funded from 2014 onwards that the research data needed to validate the results presented in their scientific publications is deposited via the [EPA Research Data Archive (SAFER)](#), or another data repository as agreed with the EPA.

Data and information resources generated by projects are part of a very wide spectrum of outputs which includes, but is not limited to: quantitative and qualitative datasets, databases, GIS layers, geographical data, geographic imagery, project presentations, posters, abstracts, surveys and questionnaires, photographs, audio or visual recordings, software code and software libraries, mobile and smartphone applications, computer models and simulations, pre-prints of PhD and M.Sc. theses, Standard Operating Procedures (SOP), etc.

Each project funded by the EPA is expected to deposit data and information resources on SAFER. This will vary from project to project. Every project should engage in discussions with the EPA from an early stage in their funding to agree what data and information resources will be archived in SAFER and subsequently disseminated as open data. Data and information resources must be generated by the project itself. Consequently this requirement does not include the deposition of data and information resources such as Ordnance Survey mapping and imagery or other commercially obtained resources.

- <u>Bibliographic Metadata</u>

Additionally, Grantees must ensure open access, through the SAFER DATA repository, to the

bibliographic metadata that identify the deposited publication and which must include:

i. The terms "Environmental Protection Agency" and "EPA Research 2014-2020";
ii. The name of the pillar, sub-pillar and grant number;
iii. The publication date, and length of embargo period (in the case of green open access), and
iv. A persistent identifier.

We recommend that authors retain their copyright, and grant adequate licenses to publishers.

**Intellectual Property**

The EPA Research Programme funds not-for-profit research intended to generate knowledge for public good purposes and as such EPA expects that outputs / findings should be widely disseminated and made publicly available. The EPA Research Data Archive (SAFER) should be used for this purpose.

On completion of a research project, Principal Investigators & Research Groups are granted 12 months of exclusive access to the datasets which they have collected to prepare material for publication in scientific journals.

Where there is a reasonable potential for commercial exploitation of research outputs, the EPA applies the principles of the document "Inspiring Partnership – the national IP Protocol 2016" to ensure that knowledge arising from its funded research is translated for public benefit. This document is available at:


**Research Integrity**

The EPA places great importance on ensuring that all aspects of the research which it funds is conducted to the highest standards of research integrity. The EPA fully endorses the National Policy Statement on Ensuring Research Integrity in Ireland and the European Code of Conduct for Research Integrity and expects all funded research to abide by the guidelines included therein.

**Freedom of Information Act**

The EPA may be obliged to disclose information relating to the project under the Freedom of Information Act 2014 and the European Communities (Access to Information on the Environment) Regulations 2007 to 2014. Where the researcher submits any information to the EPA which it considers to be confidential, it must identify this information at the time it is submitted and explain why it considers the information to be confidential. The EPA will take account of the researcher's request, and will endeavour to give effect to it if it considers it to be reasonable; but it cannot guarantee that it will not be obliged to disclose any such information; and the researcher acknowledges this.

**Data Protection Act**

Personal information supplied to the EPA Research Programme will be stored in electronic and structured manual data formats e.g., hard copy folder or database, for use

only in connection with this application. The provisions of the Data Protection Act, 1988 and the Data Protection (Amendment) Act, 2003 will be fully complied with.

**Ethical & Gender Issues**

If there are ethical or gender issues associated with the subject of a proposal, the applicant must demonstrate that they have been adequately taken into account and indicate which national and international regulations are applicable and explain how they will be respected.

The principles of the EU gender mainstreaming policy apply to the programme. To this end participants shall be required to report the ratio of males to females working on projects. Applicants are asked to take action to encourage females to take a lead role in research projects. Applicants may be asked to give evidence of action taken to promote and increase the numbers of females working in EPA Research projects.

**Further Information**

Any enquiries related to the above should be addressed to research@epa.ie

# APPENDIX 1: Definition of public body

The European Commission defines a public body as "a public sector body or a legal entity governed by private law with a public service mission providing adequate financial guarantees".

Therefore, there are two clear cases of entities that are considered public bodies:

- Public sector bodies: Any public authority or entity set up under public law by a state or one of its authorities (e.g. government). Even if such an entity has a legal personality, it acts on behalf of the State with regard to and within the limits of its specific areas or competencies. Activities carried out by such authorities or entities may be of a commercial nature.

- Legal entities established under private law with a public service mission and providing adequate financial guarantees

With respect to the "public service mission":

a. where an entity established under private law is owned by a public sector body or the state, it can be deemed to have a public service mission.

b. for an entity established under private law that is not owned by a public sector body, the entity must be explicitly granted such a mission through a decision by a public sector body. Secondary and higher education establishments that deliver diplomas recognised by a public authority according to criteria established by the state or perform research with public funding and in accordance with objectives agreed by the state would meet this criterion. In cases of doubt proof of the public service mission can be required from the potential contractor showing that it falls into one of the two categories above.

With respect to the "adequate financial guarantees":

a. if the entity is owned by the state then it can be presumed to provide adequate financial guarantees as the state will honour its obligations

b. if the entity is not owned by the state or a public sector body then it must prove that it will

c. provide adequate financial guarantees (except for the secondary and higher education establishments that are presumed to provide such guarantees). In cases of doubt proof of the existence and adequacy of a financial guarantee can be required from the potential contractor showing that it falls into one of the two categories above.

# APPENDIX 2: Definition of Small and Medium-sized Enterprises

Small and medium-sized enterprises, hereinafter referred to as 'SMEs', are defined as enterprises which:

- have fewer than 250 employees, and
- have either,
- an annual turnover not exceeding €50 million, or
- an annual balance-sheet total not exceeding €43 million, and
- conform to the criterion of independence as defined in paragraph 3.

Where it is necessary to distinguish between small and medium-sized enterprises, the 'small enterprise' is defined as an enterprise which:

- has fewer than 50 employees and
- has either,
- an annual turnover not exceeding €10 million, or
- an annual balance-sheet total not exceeding €10 million,
- conforms to the criterion of independence as defined in paragraph 3.

Independent enterprises are those which are not owned as to 25 % or more of the capital or the voting rights by one enterprise, or jointly by several enterprises, falling outside the definitions of an SME or a small enterprise, whichever may apply. This threshold may be exceeded in the following two cases:

- if the enterprise is held by public investment corporations, venture capital companies or institutional investors, provided no control is exercised either individually or jointly,
- if the capital is spread in such a way that it is not possible to determine by whom it is held and if the enterprise declares that it can legitimately presume that it is not owned as to 25 % or more by one enterprise, or jointly by several enterprises, falling outside the definitions of an SME or a small enterprise, whichever may apply.

In calculating the thresholds referred to in paragraphs 1 and 2, it is therefore necessary to cumulate the relevant figures for the beneficiary enterprise and for all the enterprises that it directly or indirectly controls through possession of 25 % or more of the capital or of the voting rights.

Where it is necessary to distinguish micro-enterprises from other SMEs, these are defined as enterprises having fewer than 10 employees, annual turnover not exceeding €2 million and or annual balance sheet total not exceeding €2 million

Where, at the final balance-sheet date, an enterprise exceeds or falls below the employee thresholds or financial ceilings, this is to result in its acquiring or losing the status of 'SME', 'medium-sized enterprise', 'small enterprise' or 'micro-enterprise' only if the phenomenon is repeated over two consecutive financial years.

The number of persons employed corresponds to the number of annual working units (AWU), that is to say, the number of full-time workers employed during one year with part-time and seasonal workers being fractions of AWU. The reference year to be considered is that of the last approved

accounting period.

The turnover and balance-sheet total thresholds are those of the last approved 12-month accounting period. In the case of newly established enterprises whose accounts have not yet been approved, the thresholds to apply shall be derived from a reliable estimate made in the course of the financial year."