**Department of Agriculture, Food and the Marine (“the Department”)**

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

**(FIRM / RSF / CoFoRD projects)**

**AmendmEnts**

**Allowable Costs**

**Eligible direct costs**

|  |  |  |
| --- | --- | --- |
| * salaries (timesheets required)
* travel and subsistence
* postgraduate fees (up to €6,000 p.a. for 4 years)
 | * consumables
* small equipment (labelled with NDP / DAFM logos)
* computer
* postgraduate student stipends (at €16,000 p.a. for 4 years)
 |  |

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

Equipment costs – should be proportionately allocated over a 60 month period (36 months for computer equipment).

 **Ineligible direct costs**

|  |  |
| --- | --- |
| * laboratory coats
 | * detergents
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| * general safety equipment
* overheads, office equipment and supplies
* support staff costs
* permanent researchers funded from core NUIG funds
* redundancy payments or termination costs
* patent costs
 | * subscriptions to or publication of scientific journals
* membership of institutes
* costs not relating to the project
* sick pay
* maternity pay
* hospitality or entertainment expenses (except such reasonable expenses accepted as wholly and exclusively necessary)
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**NOTIFICATIONS TO THE DEPARTMENT:**

**Required immediately for:**

* **Significant modification or termination** of anyelement of approved research projects;
* **Requirement to extend the project period (no-cost basis);**
* **If the project has not commenced within 3 months** of the approved start date (may result in grant being reduced or revoked by the Department);

**Budget Modification**- any modifications must be cost neutral, adequately justified, reasonable, timely and clearly explained in the management section of the PPR

**Fixed Budgets**: Funds may not be transferred between certain budget categories without advance permission and the submission of revised budget sheets

**Flexible Budgets**: It is not necessary to request permission to make changes to the amounts expended within flexible budget categories

Financial reports should be submitted to the Department as follows:

* + **Financial / Progress Reports** as requested by the Department;
	+ **Final Report** at cessation of project activities; (20% grant withheld until final report received and approved)

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

Any project surpluses must be returned to the Department.

**Financial Reporting**

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