Rialtas na hÉireann
Government of Ireland

epa Research
Climate - Water - Sustainability
Identifying pressures • Informing policy • Developing solutions

ENVIRONMENTAL PROTECTION AGENCY
An Ghníomhaireacht um Chaomhnú Comhshaoil

EPA Research Programme 2014 – 2020

2018 GUIDE FOR APPLICANTS

Revised 7th June 2018

The EPA Research Programme is a Government of Ireland initiative funded by the Department of Communications, Climate Action and Environment

EPA Research Programme 2014-2020

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. 2018 Technical description document
2. 2018 Terms and conditions for support of grant awards
3. Quick guide to making an application

How to apply:

Applications must be made online at: https://epa.smartsimple.ie. 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 www.epa.ie and https://epa.smartsimple.ie

The two-step application process:

Step 1: Submission of proposals

By whom? Submission must be made by the applicant before the call deadline.
What happens? The proposal goes to your organisation's research office/ managing director for authorisation
Deadline? 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

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

Deadline? 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. **Please note, only applications scoring a minimum of 40% in each of the evaluation criteria will be considered for funding.**
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
- Research Integrity
- Gender Balance
- 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 Project Types and Funding Scales

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 €96,000	48 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 the max page count – your application will be invalidated
- Font size must be a minimum of 10 pts – if the application upload is too difficult to read, it will be rejected.
- As this document refers to all project types, not every section or hint/tip below will be relevant to you – ensure you only choose the elements which 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 Studies	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% Part (a) @ 10%, Part (b) @15%
Medium scale project	4	25% Part (a) @ 10%, Part (b) @15%
Desk Studies	2	25% Part (a) @ 10%, Part (b) @15%
Fellowship	3	20% Part (a) @ 10%, Part (b) @10%
Scholarship	2	20%

Section title	Objectives targets and impacts, 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
- TRLs and SRLs (where relevant). Please see Section E for further information
- Project / fellowship statement
- Objectives and targets (recommend that these are measurable e.g. SMART)
- Outputs and Impacts
- 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.

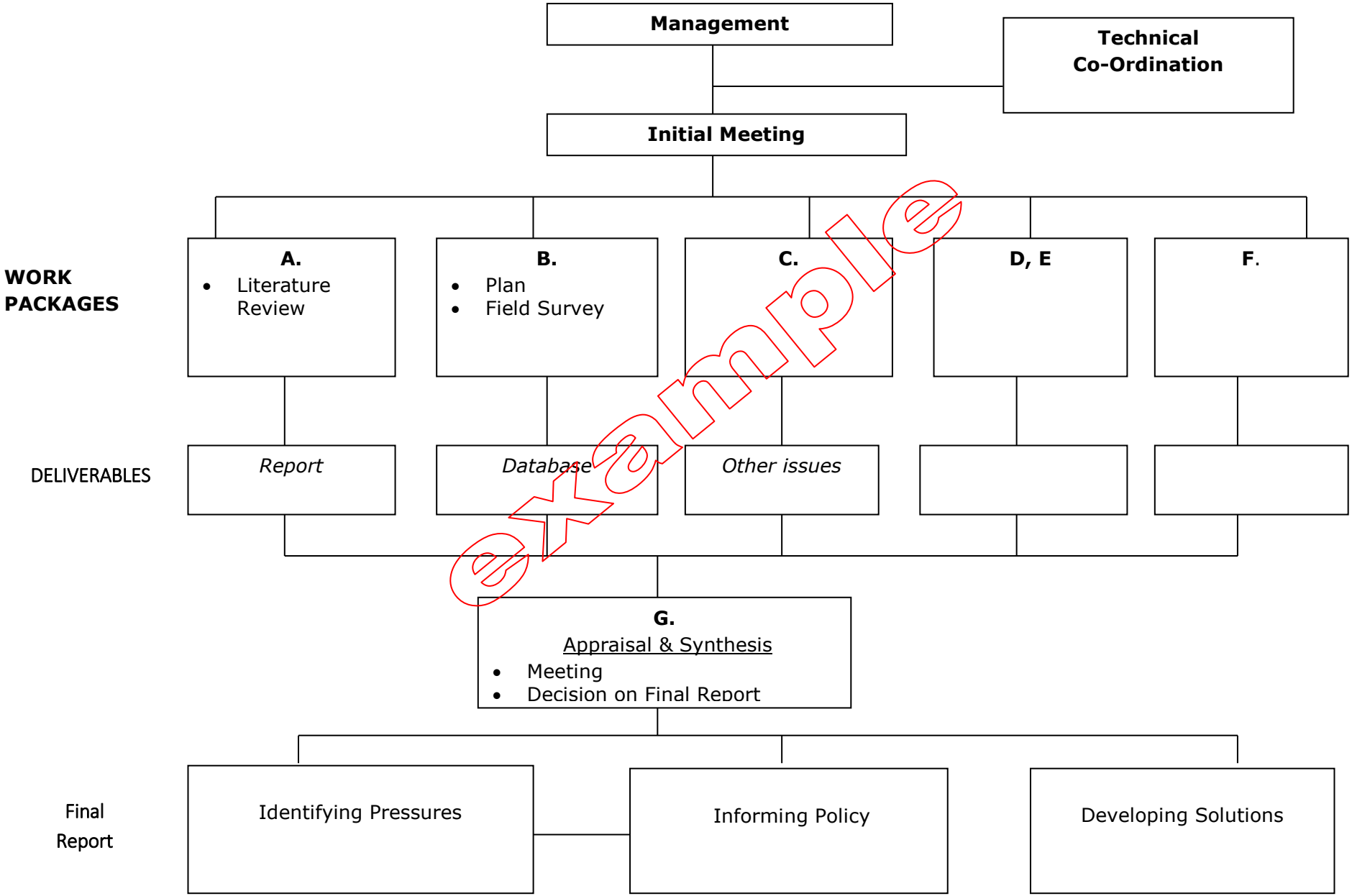
Project type	Suggested Page count	Evaluation %
Large / Capacity building project	15	30%
Medium scale project	12	30%
Desk Studies	9	30%
Fellowship	10	30%
Scholarship	8	30%

Work Package template: The definition of a project's scope requires comprehensive specification of its work breakdown structure. An essential element of this is appropriate division of the project into manageable work packages. 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. PLEASE NOTE – Work Packages MUST BE included for Project Management and Communications to account for the time to be spent on these activities.

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 214 working days in the year. This person works on the WP one day per month. That is 12 days total. Divide 12 by 214 = 0.056 and then multiply 0.06 by 12 =* ***0.67 person months*** *(person months should be rounded to 2 decimal places)*
	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 214 working days in the year. This person works on the WP two days per month. That is 24 days total. Divide 24 by 214 = 0.112 and then multiply 0.11 by 12 = 1.35* ***person months*** *(person months should be rounded to 2 decimal places)*
	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,* • *Methodology* • *Quality control procedures* • *The approach to site selection, sampling locations, data analysis* *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	Role	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*	*Please select the project participant's role from the dropdown list provided*	*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



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																		
1.2	Development of methodology																		
1.3	Evaluation of methodology																		
2	Specification of systems																		
2.1	Inventory																		
2.2	Review																		
2.5	Impact analysis																		
3	Feasibility study on future scenarios																		
3.1	Review subject																		
3.2	Review technologies																		
3.3	Prepare scenarios																		
4	Project Milestones, Management and Co-ordination																		
4.1	Interim milestones																		
4.2	Steering Committee meeting																		
4.3	Technical Progress Report (TPR)																		
4.4	Cost Statement																		
5	Communication																		
5.1	Leaflets																		
5.2	Project website																		
5.3	Workshops																		
6	Deliverables from the project																		
6.1	Final Cost statement										Draft						Final		
6.2	Final Technical Progress Report (TPR)										Draft						Final		
6.3	End of Project Questionnaire (EPQ) on SmartSimple										Draft						Final		
6.4	2 pager project summary										Draft						Final		

Section title	Communication

Hints and tips – Communication Plan

The aim of this section is to ensure that knowledge generated by the project is communicated effectively, on a continuous basis, to appropriate audiences in the most appropriate format both over the lifetime of the project and in the 12 months following its conclusion. For this purpose a Communications Plan for the project must be provided.

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.

All communication plans should contain the following headings:

- Stakeholders
- Key Messages
- Outputs
- Channels
- SMART Goals
- Budget
- Evaluation

Stakeholders

Please provide a list of all relevant stakeholders - this should include:

- The type of people who **need** to know about your project
- The type of people you **want** to know about your project
- All interested parties, or those who may be affected by the research

Key Messages

Please list 2-3 key messages that you want to convey to your stakeholders. These may be different for different groups, i.e. the message for policy makers could be different to the message for a technical audience. Please ensure that you.

- include the main points that people want and need to know about the project once it is complete.
- link the main objectives and outputs of the project, e.g. if you are producing a database, you should communicate that the database is available and explain why it is of benefit to your stakeholders.

Stakeholder Specific Messages

Please also consider using stakeholder specific messages if you need a certain stakeholder to know something that may not be relevant to other groups, or if the outcomes of your project will have a particular importance for a certain stakeholder group, i.e. policymakers, it may be appropriate to have a tailored message specifically for communicating with these groups. This will not be applicable for all projects and should be limited.

Outputs

Please list the expected outputs of your proposal. At a minimum the EPA expects the following outputs

to be confirmed:

- **Final Report**, which should provide a clear and detailed account of all the steps and methodologies used during the project and ensure that the objectives, set out above, are met – including recommendations.
- **Synthesis Report** (20-30pp), which provide a clear non-technical summary of the research and of the recommendations.
- An appropriate number of peer reviewed papers (indicate target journals in channels section), in compliance with open access policy. Please refer to Terms and Conditions of Grant Award for further details
- **Infographics** including but not limited to one on inception of the project describing the project aims & objectives; and one on completion of the project summarizing the main findings.
- **Policy Briefs and Dissemination 2-pager**, which will be used to disseminate the findings of the research to the key stakeholders.
- **Workshop/Dissemination event(s)** to all stakeholders in the relevant arena (e.g. Policy, monitoring, regulatory, NGOs, media, public, etc.).
- A **dedicated website/webpage (as appropriate)** should be created and maintained, presenting the project and work carried to-date.
- A dedicated **Twitter account** should also be created and maintained.

Additional outputs that will bring added value to the proposal include, for example:

- 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.
- Newsletters and Leaflets

Channels

Please consider what methods you will use to communicate your key messages and stakeholder specific messages, e.g. website, social media, events, publications, etc.

It is important to note that it needs to be communicated that the project outputs (final reports, peer reviewed papers, posters, presentations, etc.) have been produced, so just generating a report or a journal article is not sufficient. The channels through which Stakeholders will be informed that these outputs are available also need to be captured in this section.

Channel Specific SMART Goals

The Communication plan needs to include **S**pecific, **M**easurable, **A**chievable, **R**ealistic and **T**ime bound goals for each channel that has been listed e.g., set up a website within 6 months of project start and update when new project information is available. The purpose of setting SMART goals is to keep focus by setting time limits and to make evaluation easier.

Communication Budget

- 5% of the overall budget must be allocated to communication, (3% on-going work, 2% post dissemination). **Please see Section D of this document for further details.**
- Try to use available resources within academic institutions where possible, for example, put your project information on your academic institution's webpages instead of creating a

standalone website, use the institute's in-house repositories to publish outputs to ensure green open access and make use of institute venues to host meetings and events.

- Please note that all projects must comply with the EPA's policy on Open Access and Data. Green Open Access is the optimum solution. This budget may only be used for Gold Open Access in exceptional circumstances subject to approval in advance by the EPA. Expenditure on Gold Open Access that has not had the prior approval of the EPA will be deemed ineligible. **Please refer to Section E – What else do I need to know for further details**

Evaluation

It is essential that evaluation of your plan takes place whilst the project is on-going as well as once it has completed. This allows for improvements and amendments to be made to the plan, if needed.
The evaluation should:

- Be linked to SMART Goals – how will progress be evaluated?
- Constantly evaluate what is working and what isn't. Not all channels are suitable for all projects.
- Consider and recommend appropriate corrective actions to be adopted if necessary e.g. If a channel isn't working, evaluate if more time or resources should be invested, or if something else should be focused on.
- Include metrics 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.)
- Consider what success looks like and work backwards.

Additional Information

It is strongly recommended that the applicants familiarise themselves with and utilise the tools provided in the EPA Bridging the Gap Resource Kit:

- EPA Research Report 131: BRIDGE: Tools for science-policy communication;
- EPA Research Report 132: Good Practice Guide for science-policy communication; and
- EPA Research Report 133: A Knowledge Transfer Guide for Researchers.

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

Communication Plan Applicants must complete a copy of this template. Blank copies are available on the EPA website as well as the project description upload available on the application page of SmartSimple.	
Stakeholders *Eg:* • *Policy makers* • *Research community* • *Steering committee* • *Public* • *EPA* • *NGO's* • *Public representatives* • *Local Government* • *Media etc.*	
Key Message 1	
Key Message 2	
Key Message 3	
Stakeholder specific message 1 – if any	
Stakeholder specific message 2 – if any	
Outputs *Eg:* • *Final Report* • *Peer Reviewed journal articles* • *Good practice guides* • *Leaflets* • *Toolkits* • *Book chapters* • *Models* • *Databases etc.*	

Channels	Why did you choose this channel	SMART Goal	Time Frame	Evaluation Method	Estimated Budget
Eg: • Website • Newsletter • Social Media • EPA Research Reports • Peer reviewed publications • Project Events or workshops • Attendance at conferences • Media • Direct contact • Targeted Briefings • Outreach • Meetings • Infographics • Posters	Eg: • Setting up a website with all project information in one location will enable the team to disseminate information easily to all stakeholders	Eg: • Set up a website within 6 months of project start and update when new project information is available.	Eg: • Setup within 6 months and on-going for duration of project	Eg: • All project outputs and updates available on website • Use Google analytics to measure visits to website	Eg: • €300 from on-going budget for hosting fees for duration of project • €300 from post dissemination budget for on-going hosting after project completion

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	All 1 page	15%
Medium scale project		15%
Desk Studies		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 Studies	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 (on-going and post completion)

Project type	Page count / Word Count	Evaluation %
Large / Capacity building project	All 1 page	15%
Medium scale project		15%
Desk Studies		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 project types at evaluation stage. Please note, however, this information will be used to inform the deliberative process of the National Overview Committee"
Medium scale project		
Desk Studies		
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. The term 'Grantee' is defined in the Notification of Award of Research Grant and includes the lead organisation, the principal investigator (PI) and project participants there defined. It means each of them separately and all of them together or any number of them collectively.

Eligible costs are the costs defined as direct or indirect costs. In general, Direct Costs 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 must be maintained for the duration of the project (and beyond) 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, 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 prevailing 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.

- The EPA will consider the provision of additional funding (in respect of the relevant statutory leave period) in circumstances over the course of the project where a member of the research team exclusively funded by the EPA Research Programme makes an application for maternity, adoptive or paternity leave. Each application will be considered on a case by case basis and is subject to additional funding being available to the EPA Research Programme. For post-doctoral researchers and salaried staff who meet the relevant PRSI eligibility criteria the maximum additional funding will represent the difference between the applicant's social welfare entitlement and their salary as stipulated in the EPA grant award and their contract of employment. For post-doctoral researchers and salaried staff who do not meet the relevant PRSI eligibility criteria the maximum additional funding available will be equivalent to the salary stipulated for the post-doctoral researcher or employee in the EPA grant award and their contract of employment. For further details please refer to the EPA Policy document on the Support of Maternity, Paternity and Adoptive Leave available from the EPA website.
- **Applicants must obtain the prior consent of all employees and students 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, 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.

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.

Off the shelf software and personal computing equipment (including laptops) cumulatively costing less than €10,000 are considered to be consumable items and are fully reimbursable.

Please see Example 1 on page 27.

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 2a on page 27.

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 – please see Example 2b on page 27.

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 project 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 equipment
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 – please see Example 2c on page 27.

If value for money becomes an issue due to the limitations of suppliers 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: 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. Take for example, a new piece of equipment, with a depreciation period of 60 months purchased in January 2018 for €30,000. 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: 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. 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. 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: 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. Take for example a piece of equipment with a depreciation period of 36 months purchased in January 2016. 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 applicant's 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 justified in the relevant technical description

Other Facilities

Other specific actual costs, which do not fall 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 collectively 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 (e.g. conference fees) during the lifetime of the project are deemed to be on-going communication costs. The costs associated with travelling to and from the conference should be included in the travel and subsistence budget category.

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 for funding.

Indirect costs / Overheads

In general, a contribution to overheads of up to 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.

Technology Readiness Levels (TRLs)

Technology Readiness Levels (TRLs) are indicators of the maturity level of particular technologies and are currently used in Horizon 2020. This measurement system provides a common understanding of technology status and addresses the entire innovation chain. There are nine technology readiness levels; TRL 1 being the lowest and TRL 9 the highest (see below). Where technologies are being developed, it is not expected that high TRLs will be achieved as part of the remit of EPA funded research. Not all projects funded by EPA are expected to generate technologies – in such cases the Not Relevant option should be selected on the online application form.

- TRL 1 – basic principles observed
- TRL 2 – technology concept formulated
- TRL 3 – experimental proof of concept
- TRL 4 – technology validated in lab
- TRL 5 – technology validated in relevant environment (industrially relevant environment in the case of key enabling technologies)
- TRL 6 – technology demonstrated in relevant environment (industrially relevant environment in the case of key enabling technologies)
- TRL 7 – system prototype demonstration in operational environment
- TRL 8 – system complete and qualified
- TRL 9 – actual system proven in operational environment (competitive manufacturing in the case of key enabling technologies; or in space)

Societal Readiness Levels (SRL)

Societal Readiness Level is defined according to Innovation Fund Denmark as a way of assessing the level of societal adaptation of, for instance, a particular social project, a technology, a product, a process, an intervention, or an innovation (whether social or technical) to be integrated into society. If the societal readiness for the social or technical solution is expected to be low, suggestions for a realistic transition towards societal adaptation are required. Naturally, the lower the societal adaptation is, the better the plan for transition must be. SRL 1 is the lowest and SRL 9 is the highest level.

SRL 1 – identifying problem and identifying societal readiness
SRL 2 – formulation of problem, proposed solution(s) and potential impact, expected societal readiness; identifying relevant stakeholders for the project.
SRL 3 – initial testing of proposed solution(s) together with relevant stakeholders
SRL 4 – problem validated through pilot testing in relevant environment to substantiate proposed impact and societal readiness
SRL 5 – proposed solution(s) validated, now by relevant stakeholders in the area
SRL 6 – solution(s) demonstrated in relevant environment and in co-operation with relevant stakeholders to gain initial feedback on potential impact

SRL 7 – refinement of project and/or solution and, if needed, retesting in relevant environment with relevant stakeholders
SRL 8 – proposed solution(s) as well as a plan for societal adaptation complete and qualified
SRL 9 – actual project solution(s) proven in relevant environment

Stages SRL 1-3 reflect the early work in a research project, including suggesting and testing on a preliminary basis a technical and/or social solution to a technical or a societal problem. Here reflections about the general societal readiness towards the idea and its proposed solution(s) are required, including identifying relevant stakeholders and how to include them (such as end users, the right communities, etc.).

Stages SRL 4-6 represent the actual solution(s), the research hypothesis, and testing it/them in the relevant context in co-operation with relevant stakeholders, while keeping a focus on impact and society's readiness for the product. In these stages expectations on the societal adaptation must be described in specific terms and, to the extent possible, be part of the test phase.

Stages SRL 7-9 include the end stages of the research project, including refining the solution(s), implementation and dissemination of results and/or solution(s). Here the plan for addressing the societal readiness on a practical level to gain impact, creating awareness, disseminating results, etc., will be carried out.

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 project based awards and fellowships funded by the EPA Research Programme are required to ensure open access via 'Green[1]' 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 funded projects 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,

[1] Self-archiving / 'green' open access – the author, or a representative, archives (deposits) the published article or the final peer-reviewed manuscript in an online repository before, at the same time as, or after publication. Some publishers request that open access be granted only after an embargo period has elapsed.

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.

- Bibliographic Metadata

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 (e.g. the grant number, Digital Object Identifier (DOI), ISBN etc)

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.

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 / or 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

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 and the administration of the EPA Research Programme and publication of results. The provisions of Data Protection Legislation shall be complied with by the EPA and the Grantees with respect to the processing of personal data.

Data Protection Legislation shall mean the Data Protection Acts 1988 to 2018 and Directive 95/46/EC, any other applicable law or regulation relating to the processing of personal data and privacy (including the E-Privacy Directive and the European Communities (Electronic Communications Networks and Services) (Privacy and Electronic Communications) Regulations 2011, as such legislation shall be amended, revised or replaced from time to time, including by operation of the EU General Data Protection Regulation (2016/679) (GDPR) (and laws implementing or supplementing the GDPR and/or the E-Privacy Regulations).

The provisions of the applicable Terms and Conditions with respect to data protection, and the terms of the EPA Privacy Policy, shall apply to the processing of personal data in connection with the EPA Research Programme.

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 and to demonstrate that they have given full consideration to any potential gender dimension in their proposed research. 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 below.

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 below.

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."