

HIF Round 4.0 Part B

Eligible Costs from 1st September 2022 – 16th December 2022

All costs must be directly related to eligible activities under the Fund.

PROGRAMME COSTS	
Examples of eligible costs	Explanation for each cost
Venue/Room Hire/Meeting Costs	<ul style="list-style-type: none"> The rate per hour/day to be included in the financial report. These costs relate to third party costs only
Course Materials	<ul style="list-style-type: none"> These costs relate to third party costs only.
Tutors/Facilitators/ Researchers	<ul style="list-style-type: none"> Hourly rate and number of full-time equivalents to be included in the financial report. These costs relate to third party costs only.
Sports coaches/other sport staff	<ul style="list-style-type: none"> Hourly rate and number of full-time equivalents to be included in the financial report. These costs relate to third party costs only.
Publicity and Marketing	<ul style="list-style-type: none"> This includes signage for sports, play and leisure amenities.
Volunteer Expenses	<ul style="list-style-type: none"> These costs are based on the organisation's volunteer policy and are verifiable e.g. by signed receipts/payments to bank accounts. Signed attendance sheets are required to support expenditure claims.
Equipment	<ul style="list-style-type: none"> Equipment e.g. sports, playground, library, cooking etc. essential for the delivery of the action These costs are additional costs and directly related to the actions outlined and display Healthy Ireland branding where possible
Material aids for participation in sport or physical activity	<ul style="list-style-type: none"> Examples are: swimming goggles, swimming hats, boxing gloves, sports jerseys. • These costs are additional costs and directly related to the actions outlined and display Healthy Ireland branding where possible.
Small scale capital works	<ul style="list-style-type: none"> It is demonstrated that the capital works e.g. small-scale refurbishment, building work, pathway development etc. is essential for the delivery of the action. These costs cannot exceed €500 per action.
SALARY AND RELATED EMPLOYMENT COSTS	
Examples of eligible costs	Explanation for each cost
Salary costs including PRSI and pension costs for other project workers	A maximum of €2,000 can be spent on salary costs to support the delivery of priority health and wellbeing activities in 2022. These costs are based on current salary costs; salary scale info. is to be included in the financial report.

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Ineligible Cost

This is an indicative list of ineligible costs. Any costs or overheads that someone else is paying for, whether in cash or in kind are not eligible.

- Given the level of funding and timeframe available internal evaluation costs are not eligible as part of this funding
- Indirect costs e.g. management fees, core staff costs, an apportionment of utilities, rent, insurance, ICT i.e. general organisation overheads
- Costs associated with the grantee's own facilities e.g. meeting room(s), photocopier
- Retrospective costs i.e. expenditure incurred before 1st September
- VAT costs (where the VAT costs can be re-claimed from Revenue)
- Bank charges such as interest costs, fines, financial penalties and legal dispute cost
- Funds to build up reserves or a surplus
- Sponsorship and charitable donations
- Vehicles or other mobile assets not directly linked to eligible activities. This includes the costs associated with the procurement of such items
- The purchase of land, buildings and/or large-scale refurbishment of buildings including schools
- Routine repairs and maintenance of buildings
- Single use plastics as part of merchandising costs such as forks, balloons and straws
- Notional costs or opportunity costs i.e., all costs must be real costs that are paid out to a third party
- Staffing costs not associated with the project proposal
- Costs for staff, actions, equipment and programmes already supported by statutory and public funding
- Existing rental costs or space costs
- Redundancy costs
- In-kind contributions: all costs must represent real costs that are paid out to a third party
- Depreciation of fixed assets
- Vouchers e.g. gift vouchers This is not an exhaustive list so should you have any concerns regarding the eligibility of planned expenditure, please contact the Healthy Clare Coordinator for clarification in advance of incurring expenditure. Where there is ineligible expenditure uncovered in your expenditure returns or in an Audit visit, you will be asked to amend the returns already submitted, to remove the ineligible item. This may result in a refund being due to Clare County Council.