

# NTA Capital Grant Eligibility Guidelines

National Transport Authority  
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# 1. Introduction

## 1.1 Purpose

The intent of this document is to give a consolidated view of the:

- 1 **Purpose and scope of the National Transport Authority's (NTA) Capital Grant;**
- 2 **Guidelines in relation to claims made under the NTA Capital Grant; and**
- 3 **The eligible expenditure items for grant funding by the NTA under its Capital Grant.**

The scope of this document does not include the process through which NTA Capital Grants are approved or disseminated or guidelines for the development, management and oversight of capital projects funded by the NTA or where the NTA acts as an Approving Authority; links to such guidelines/ procedures and others are shared in the ['Useful links'](#) section of this document.

## 1.2 Structure of the document

This document has been developed across 6 main sections:

1. The **Introduction** commences with an outline and purpose of this document.
2. The **Capital Investment** section provides an overview of the NTA's responsibilities in relation to the Public Transport Investment and Active Travel Investment capital programmes.
3. The **NTA Capital Grant Funding Scope** section sets out a number of key guiding principles outlining the types of projects, programmes and expenditure which may be considered as eligible for NTA Capital Grant funding.
4. The **Claim Guidance** outlines the key information to be uploaded to the NTA's Grant Management System "PRS" for capital claims.
5. The **Eligible Capital Expenditure Guidelines** section provides guidance to Sponsoring Agencies on the items of expenditure which are eligible and those which are ineligible. The guidelines define the typical cost areas generally applicable to the delivery of NTA capital funded projects and programmes and provides details of the expenditure eligibility under those cost areas.
6. The **Useful links** section lists certain relevant guidelines, procedures and circulars with which NTA capital-funded projects, programmes and entities must comply with throughout projects or programmes lifecycle.

## 2. NTA Capital Investment

### 2.1 Capital Investment

The NTA operates a Capital Grants programme for projects and programmes in the Greater Dublin Area, Regional Cities and Rural Counties. The Sponsoring Agencies funded by this programme include, but are not limited to, Local Authorities and Transport Operators. In addition, the NTA administers, on behalf of the Department of Transport, a number of grant programmes operated by the Department.

The NTA has responsibility for two transport capital investment programmes:

1 **Public Transport Investment**

2 **Active Travel Investment**

### Public Transport Investment

As part of its remit to support the delivery of an integrated, accessible public transport system, the NTA operates a Public Transport Investment programme across various activities such as Heavy Rail, Bus, Light Rail, Accessibility, Park & Ride, and Ticketing & Technology. This includes the provision of funding to public Transport Operators, Local Authorities, and other agencies for the implementation of various projects and programmes within the Greater Dublin Area and the Regional Cities of Cork, Limerick, Galway, Waterford and other areas of the State.

### Active Travel Investment

The NTA is the Approving Authority for Active Travel projects being implemented by Local Authorities throughout the State. Projects and programmes under this remit include cycling and walking infrastructure and the safe routes to school programme.



## 3. NTA Capital Funding Scope

### 3.1 Capital Grant Funding – Key Guiding Principles

The key guiding principles for the provision of Capital Grant funding by the NTA to State Agencies, Transport Operators, Local Authorities and other entities are outlined in the table below.

1.	The NTA Capital Grant supports the delivery of a range of projects and programmes across the State including investment in bus, light rail, heavy rail, accessibility and sustainable transport modes (cycling and walking) as well as integration measures, including certain Information and Communication Technology (ICT) and transport technology projects/ programmes.
2.	Funding may be provided through the NTA's Capital Grant for other projects and programmes upon direction from the Department of Transport to the NTA.
3.	Funding may be provided through the NTA's Capital Grant for projects and programmes of the nature described in points 1-2 above which create, enhance, or contribute to the enhancement of assets which are part of the provision of customer-focused transport services or transport infrastructure.
4.	Funding may be provided through the NTA's Capital Grant for certain designated support services which may not directly enhance or contribute to the enhancement of assets but are part of the provision of customer-focused transport services or transport infrastructure, that are considered a requirement to support the delivery of projects and programmes of the nature described in points 1-2 above.
5.	Minor upgrades/ minor asset enhancements would not normally be considered within the scope of the NTA's Capital Grant. In certain cases, other funding sources through the NTA may be appropriate.
6.	The remit of funding through the NTA's Capital Grant shall, unless otherwise directed, exclude items funded under other contractual arrangements or through other funding sources.



- It should be noted that whilst Capital Grant funding will be prioritised for projects and programmes which satisfy the above guiding principles, on an exceptional basis, the NTA may, at its discretion, consider the provision of Capital Grant funding to support projects, programmes and/ or operations which may not align in full to the principles outlined above. Where required, authorisation from the Department of Transport may be sought accordingly.
- It should also be noted that projects and programmes which align to some, or all, of the above principles will not be deemed to automatically qualify for NTA Capital Grant funding and are subject to the relevant submission and approval procedures and conditions outlined in the [‘Useful Links’](#) section of this document. NTA capital funding to support a capital project or programme may, or may not be granted based on a number of additional factors including, but not limited to, funding availability, strategy and/ or policy alignment, project/ programme merit, suitability, benefits and/ or cost, project/ programme portfolio prioritisation and/ or alternative funding source considerations.
- Capital expenditure on corporate/ administrative projects or programmes not directly customer-facing in nature would not normally be considered within the scope of the NTA’s Capital Grant. Examples include, but are not limited to, upgrades to an existing or new Human Resources System, corporate IT hardware, or corporate software purchases.
- Other than initial start-up provision as part of a new scheme, investments related to maintenance equipment/ systems and/or maintenance related activities would not generally be considered within the scope of the NTA’s Capital Grant. In certain cases, other funding sources through the NTA may be appropriate.



## 4. Claims Guidance

This section provides guidance to Sponsoring Agencies on key points for consideration when making a claim in respect of the NTA's Capital Grant.

### 4.1 Basis for Approval of Capital Grant Claims by the NTA

Payments to recipients of the NTA Capital Grant must be approved in compliance with the provisions set out in Department of Public Expenditure NDP Delivery and Reform (DPENDR) Circular 13/2014 'Management of and Accountability for Grants from Exchequer Funds' which outlines the public financial management principles, procedures, and additional reporting requirements to be followed in the management of grant funding provided from public money. Refer to the '[Useful Links](#)' section for the DPENDR circular.

### 4.2 Overarching Sponsoring Agency Responsibilities

It is the responsibility of Sponsoring Agencies to ensure compliance with the obligations on grant recipients of Exchequer funding articulated within the DPENDR Circular 13/2014. It is a condition of NTA funding that the requirements of the Circular No. 13/2014 are fully complied with. Sponsoring Agencies confirm acceptance and are reminded of such obligations in the following instances:

- Upon initial approval of the project or programme (either via the NTA's annual allocation letter to the Sponsoring Agency or the project approval letter for the project);
- On an annual basis upon the issuance of the NTA's annual allocation letter to the Sponsoring Agency; and
- Upon every instance of claim submission by the Sponsoring Agency where both the Sponsoring Agency's claim submitter and claim approver are required to confirm compliance with NTA terms and conditions in advance of claim submission on the PRS system.

### 4.3 Key Principles of Grant Funding

Sponsoring Agencies are expected to comply with the following principles. In circumstances where the review performed by the NTA provides any indication that these principles have not been complied with, approval of the claim will not be granted.

- **Matured Liabilities Basis:** The default position is that grants should be paid on the basis of a matured liability meaning a liability that has been incurred and payment is due and payable; effectively, that is when the supply of goods or services has been provided satisfactorily and the supplier has submitted their invoice for payment. A claim should not be made or approved where a liability has not matured for payment.

DPENDR have confirmed NTA's application of payment of grant claims on the matured liability basis, meaning that the NTA will accept claims with proof that payments are approved for payment in the relevant Sponsoring Agency's Payment System even if they have not yet been paid out from that system.

- **Pre-Funding of a Sponsoring Agencies:** While the default position is that grants should only be paid on the basis of matured liabilities, there are limited circumstances where pre-funding of a grant may be permissible. In such an instance, prior written DPENDR approval is required.
- **Eligible expenditure:** Only eligible capital expenditure as set out in [Section 5](#) of this guideline can be claimed by Sponsoring Agencies. Accruals are not considered acceptable claims.

## 4.4 Supporting documentation to grant claims

Appropriate documentation must be available to support expenditure claimed. It is important to note that the documentation supporting the expenditure claimed may be sought at any point during the lifecycle of a project or programme or in audits to establish its eligibility and must be made available to the NTA or its auditors upon request.

In cases where conditions apply, documentation should be available for evidence (for example, invoices, timesheets, and other relevant documentation).

Documentation shall be retained by the relevant agency for the later of these dates:

- One year after audit.
- Three years after the project or programme has been closed, where 'closed' in this instance should be interpreted as three years following the completion of the Ex-Post Evaluation Report.
- 7 years since receipt.

Material submitted in support of a claim should be easily understandable to independent reviewers such that the reviewer can clearly identify the nature, composition, and relevance to the project or programme in order to assess its eligibility.

### Minimum required information supporting capital expenditure claims:

1. PRS code and Project Name;
2. Claim details providing sufficient information to understand the expenditure claimed, including a build-up of the overall claim amount with expenditure descriptions and supplier/contractor details.
3. Attachment including any documentation that provides sufficient evidence of the claim's compliance with the key principles of grant funding (for example, extract from the Sponsoring Agency's Financial Management System records);
4. Cost Categorisation ( 4 categories)  
As required by the claims submission system, the costs claimed should be assigned against the following four cost categories:
  - Design/planning
  - Construction/implementation
  - Land/property
  - Other



5. Amount to be claimed in EUR which should be based on information extracted from the Sponsoring Agency's financial management systems.

Supporting information should relate solely to the project in respect of which the expenditure is being claimed. For example, supporting information for a claim submitted on a project should not include information that relates to other projects.

## 4.5 Supporting documentation for NTA delivered projects/ programmes (that is where the NTA performs the role of Sponsoring Agency capacity)

Where a Sponsoring Agency is providing support (for example, personnel resources) for a NTA delivered project/ programme, the Sponsoring Agency should submit the following supporting material for their time and effort:

1. Timesheets for the internal resources; and
2. Invoices that have been paid to external contractors for external resources.








## 5. Eligible Expenditure Guidelines

These guidelines apply to all projects and programmes undertaken by Sponsoring Agencies which are Capital Grant funded in whole or in part by the NTA and/or where the NTA acts as an Approving Authority as defined by the Infrastructure Guidelines. Unless advised otherwise, it also applies to all projects undertaken by Sponsoring Agencies where the funding is being administered by the NTA on behalf of the Department of Transport. The NTA reserves the right to update or amend these guidelines at any time.

### 5.1 Core Cost Eligibility Principles

The core principles for a cost to be eligible for reimbursement under the NTA's Capital Grant programme are set out below:

-  **1.** That the particular cost is necessary for the successful implementation of the project or programme;
-  **2.** That the arrangements for incurring the particular cost accords with general legislative and national policy guidance, including in relation to public procurement;
-  **3.** That the particular project or programme is managed in accordance with relevant guidelines issued by the NTA such as the Project Approval Guidelines and Cost Management Guidelines (See '[Useful links](#)' section);
-  **4.** That the cost has been included in the project cost information notified to the NTA and has been included in the approved grant funding amount; and
-  **5.** That the liability for the particular cost has been incurred and payment is due (the liability has matured).

These core principles generally apply to all capital projects and programmes where the NTA acts as an Approving Authority unless otherwise stipulated or approved by the NTA. The various costs arising under a typical grant funded project can be categorised under the following headings in [section 5.2](#):

- a)** External Consultancy/Advisory costs ([Section i](#));
- b)** Contractor costs ([Section ii](#));
- c)** Staff and Labour costs ([Section iii](#));
- d)** Land and property costs ([Section iv](#));
- e)** Other costs ([Section v](#));
- f)** VAT and Taxes ([Section vi](#));
- g)** Financial charges ([Section vii](#));
- h)** Programme Office costs ([Section viii](#));

## 5.2 Typical Eligible Costs

### i. External Consultancy/Advisory Costs

Most significant capital projects and programmes utilise consultancy/advisory services to develop designs, provide specialist advice, or to manage the projects and programmes' construction or implementation. These services are generally procured externally but can be provided in-house (for services that are provided in-house refer to [iii](#)).

It is important that the various legislative and national policy guidelines are adhered to in the engagement of consultants/advisory services on capital projects and programmes (including but not limited to, the National Public Procurement Policy and Capital Works Management Framework (See '[Useful Links](#)' Section).

In the case of externally procured services, subject to incurring costs in accordance with the Core Cost Eligibility Principles mentioned in [section 5.1](#), the full amounts expended on such consultancy/advisory work may be treated as eligible expenditure.

### ii. Contractor Costs

The majority of capital projects and programmes use contractors to construct or implement the particular project or programme. This extends from the use of survey and site investigation contractors during the planning and design stage, to the various contractors that are engaged during the construction/ implementation period.

Subject to incurring costs being in accordance with the Core Cost Eligibility Principles mentioned above, and the various legislative and national policy guidelines (including but not limited to, the National Public Procurement Policy and Capital Works Management Framework), the full amounts expended under these contracts may be treated as eligible expenditure.

### iii. Staff and Labour Costs

#### a. Local Authorities

As in any capital project or programme, direct labour construction staff (non-office personnel) costs are considered eligible, subject to prior agreement with the NTA that the project or programme's delivery is best served through the direct labour method.

Where the Sponsoring Agency is a Local Authority, reimbursement of in-house office staff directly engaged in delivering an NTA Capital Grant funded project will be treated as eligible expenditure for reimbursement, only if the following conditions are satisfied:

1. That the relevant staff are engaged fulltime on NTA Capital Grant funded projects or programmes and prior written approval has been obtained from the NTA for the charging of their costs to the NTA Capital Grant funded project or programme;
2. Only the individuals occupying the relevant roles referred to in the NTA approval can be charged to the projects or programme.

## Overhead charges may be applied by Local Authorities at the following rates:

1. An overhead charge of **38.5%** may be applied as a percentage of the basic pay element of direct labour charges (example are foreman, assemblers, welders, painters, and machinists) where the payroll cost is directly charged to the project or programme and supported by timesheets. This overhead is designed to contribute towards different costs such as sick leave, annual leave and insurance.

The maximum (total) overhead charge is 38.5% of their salary (site staff working on multiple projects where the total cap at 38.5% cannot be exceeded).

2. An overhead charge of **11.5%** may be applied as a percentage of the basic pay element of in-house office staff salaries (staff working on projects and programmes on a full time basis) and where the Sponsoring Agency has an obligation to contribute towards the pension. This overhead is designed to contribute towards pension costs.

The maximum overhead charge per staff is 11.5% of their salary, and is capped at this amount on a total basis. The overhead charge is deemed to be included within the Local Authority allocation funding per annum.

It is important to note that in order to avoid duplication of costs, where an overhead charge has already been applied no additional costs (for example, staff downtime, pension, insurance) can be claimed again by the Local Authority.

### b. Commercial Semi-State Agency and Transport Operators

Where a Sponsoring Agency is a commercial semi-state agency which operates a charging system (providing project or programme related staff/ labour costs are capitalised on the balance sheet of the agency in accordance with generally accepted accounting principles), such costs will be treated as eligible expenditure and prior NTA approval will not be required for the relevant personnel involved.

This expenditure will not be accepted if the resources have already been funded via the Public Service Obligation fund and the Sponsoring Agency should be able to provide evidence upon request.

Subject to compliance with the above conditions in [Section iii](#) (a) and (b) above, eligible staff/labour costs for reimbursement (in the case of both Local Authorities and Public Transport Operators) can include:

- Basic pay supported by timesheets;
- Where the construction or implementation of a project is being carried out in whole or in part by a Sponsoring Agency's direct labour construction force, and such arrangement has been agreed with the NTA, the incurred direct labour costs can be treated as eligible costs. This will generally include supervision costs.
- Where the Sponsoring Agency operates a general internal charging system for in-house specialist services working across a range of projects and programmes (for example, legal services), provision of those services to the NTA project will be considered as eligible expenditure, subject to prior notification of such charges to the NTA.
- Travel and subsistence payments which are in accordance with the relevant public sector guidelines or, where the latter are not applicable, the rates allowed by the Sponsoring Agency;
- Other related and stipulated costs, where prior written NTA approval has been obtained.

## iv. Land and Property Costs

Where it has been determined to the NTA that a project or programme requires the acquisition of land or property (including land rights and wayleaves) for its successful implementation, the costs arising from such acquisition may be treated as eligible expenditure, subject to such costs being in accordance with the Core Cost Eligibility Principles mentioned in [section 5.1](#).

The NTA's prior approval must be obtained for all land or property acquisition proposals on NTA Capital Grant funded projects. In the case of large projects and programmes involving multiple acquisitions, such approval may be given as a general authorisation to proceed with all acquisitions below a certain value, with only settlements above that value requiring specific individual authorisation.

- All land and property acquisition purchases being advanced without a Compulsory Purchase Order (CPO) should be on the basis of market value and should be valued by a professional land valuer. In such cases, where the purchase price is above the maximum valuation established by the valuer, the amount of the purchase price in excess of the valuation will not be eligible expenditure. Where land or property is being acquired through a CPO process, it is recognised that the CPO valuation may not equate to market value and in such cases, subject to prior NTA approval as above, the CPO valuation, or any associated arbitration determination, will be regarded as eligible expenditure. Professional fees, such as solicitor and valuer fees, may be treated as eligible expenditure.
- The cost or valuation of land already owned by the relevant agency will not be eligible expenditure.
- Surplus land or property acquired as part of an acquisition programme for a project or programme shall be disposed of in agreement with the NTA and the net proceeds of such disposal shall be credited against the cost of the project or programme and against the next reimbursement claim to the NTA in respect of that project or programme, if it is an on-going project or programme. Where such disposal occurs after the project or programme has been completed or after the NTA funding of the project or programme has concluded, the NTA shall be promptly notified of the net proceeds arising and the Sponsoring Agency shall arrange a refund of such proceeds to the NTA in respect of the project or programme.

Where appropriate, lease arrangements may be eligible to be funded through the capital programme subject to agreement with the NTA.

## v. Other Costs

Other costs may arise on NTA Capital Grant funded projects and programmes that are eligible for reimbursement, subject to the incurring of the costs being in accordance with the Core Cost Eligibility Principles mentioned in [section 5.1](#). Examples of such costs may include:

- Material and Plant Equipment costs on projects being implemented by a Sponsoring Agency's direct labour force;
- Payments to utility companies for necessary utility capital works as part of an NTA Capital Grant funded project;
- Purchase of capital equipment where approved in advance by the NTA;

- Plant & Equipment Rates when the Sponsoring Agency owns the asset (provided that the NTA has not funded the purchase of the same asset through a previous claim or project / programme);
- Signage, communications and promotional costs;
- Required licences and fees when these are specific to the project or programme and essential to its successful delivery; and
- Attendance to courses, training, foreign travel and conferences and related expenses may be eligible with prior NTA approval.

## **vi. VAT and Taxes**

As a general principle, Valued Added Tax (VAT) and other taxes and charges are considered as eligible expenditure if they are genuinely incurred by the Sponsoring Agency and are not subject to separate reimbursement, offset, or refund. If they are subject to such reimbursement, offset, or refund, only the residual amount actually incurred by the Sponsoring Agency can be considered as eligible expenditure. Where a funding issue arises for a Sponsoring Agency due to the delay between a VAT payment on an invoice and its offset or refund, an arrangement may be agreed with the NTA to allow the VAT payment to be temporarily claimed from the NTA.

## **vii. Financial Charges**

Where borrowing for the delivery of a project or programme has been approved in advance by the NTA, the interest charges arising on such loans can be considered as eligible expenditure.

Where foreign currency transactions arise, the converted amount at date of payment together with any currency conversion charges can be considered as eligible expenditure with NTA approval.

## **viii. Programme Office Costs (Local Authority specific)**

Where relevant, costs associated with the establishment of a site and/or project or programme office dedicated to the delivery of NTA Capital Grant funded projects and programmes, may be eligible only with prior NTA written approval.

Subject to approval by the NTA, costs associated with an office fit out and/or equipment should be detailed on a new Grant Application Form by the Local Authorities to seek NTA formal approval.

The following items are eligible for funding by NTA once provided they are solely used by the dedicated Site / Project/ Programme Office team:

- Office lease cost;
- Office furniture;
- Survey equipment; and
- Plotters, PC/laptops, tablets.

## 5.3 Non eligible costs

Without prejudice to the various other exclusions stated elsewhere in these Guidelines, the following items will not be considered as eligible expenditure:

- Expenditure on entertainment;
- Contributions to the fixed costs (for example, rent, electricity) of the Sponsoring Agency where such costs fall outside the remit of those which may have been approved by the NTA such as those covered within [section viii](#);
- Indirect costs including general and administration overheads such as HR, payment/accounts and corporate management costs other than the provisions articulated in [section iii](#);
- Operating expenditure, other than prior-approved expenditure on NTA Capital Grant funded projects relating to training, testing and commissioning;
- Any imposed fines or penalties;
- Any costs not directly related to the grant-aided project and any other unreasonable costs;
- Any costs incurred contrary to public procurement requirements;
- Plant & Equipment maintenance unless specific exclusions approved by the NTA;
- Bank charges, including bank fees, transaction charges, overdraft charges, and similar fees and charges;
- Any fees or interest charges arising from a late payment. Late payment as a direct result of NTA delay/activity are not eligible, that is where there is a legitimate query or investigation on the spend by the NTA; and
- Charges imposed by a Sponsoring Agency and collected by the agency or on its behalf are not considered as eligible expenditure in the case of a project being implemented by that agency (such as commercial rates imposed and collected by a Local Authority in respect of a project it is implementing).

The NTA reserves the right to exclude items of expenditure not specifically referred to above where the NTA considers that it would be inappropriate or improper for such expenditure to be charged to a project or programme. In any dispute over whether expenditure was properly incurred in relation to a project or programme or regarding the interpretation of any words in this document, the NTA's decision will be final.



## 5.4 Additional Information

### i. Credit Items

Where a particular NTA Capital Grant funded project or programme generates a credit item, this shall be credited against the cost of the project and against the next reimbursement claim to the NTA in respect of that project or programme, if it is an on-going project or programme. Where such credit item arises after the project has been completed or after the NTA funding of the project has concluded, the NTA shall be promptly notified of the credit item arising and the Sponsoring Agency shall arrange a refund to the NTA of the relevant credit amount in respect of the project or programme.

### ii. Development Levies and Private Developer Contributions

Where an NTA-funded project or programme is subject to receipt of development levies or where, in respect of such a project or programme, a Sponsoring Agency is in receipt of financial contributions from private developers pursuant to an agreement with any such developers, arrangements governing the application of such levies and/or development contributions will be notified by the NTA to the Sponsoring Agency on a case-by-case basis.

### iii. Support work on NTA Projects

In certain circumstances, Sponsoring Agencies may be requested to provide support in respect of project/programmes that the NTA is delivering directly, where the NTA acts as both the Sponsoring Agency and Approving Authority. Examples may include BusConnects and the Next Generation Automatic Vehicle Location project. Where the Sponsoring Agency is providing this support type of work, they may be requested to submit invoices to the NTA rather than grant claims through the NTA's Capital Grant Management System (PRS). For the purpose of invoicing the NTA in such cases, the Sponsoring Agency should apply the above principles of eligibility in preparing its payment request.

### iv. Co-financed projects

In the case of projects and programmes which are co-financed by European Union funds, there may be additional requirements arising from the co-financing arrangements. In the case of such schemes, the relevant Sponsoring Agency should consult with the NTA to establish whether any additional eligibility provisions apply.



## 5.5 Eligibility Table

Type Of Cost	Commercial State Agencies	Non Commercial State Agencies	Local Authorities
Bank Charges and Fees	No	No	No
Communications, advertisement, signage.	Yes	Yes	Yes
Consultancy/Professional Fees	Yes	Yes	Yes
Contract Works	Yes	Yes	Yes
Currency conversion charges	Yes <sup>1</sup>	Yes <sup>1</sup>	Yes <sup>1</sup>
Direct labour costs – basic pay and allowances	Yes <sup>2</sup>	N/A	Yes <sup>1, 2</sup>
Direct labour costs – overheads	Yes	N/A	Yes
Entertainment	No	No	No
Fines & Penalties	No	No	No
Fixed and Indirect Costs	No	No	No <sup>3</sup>
Import tariffs	Yes <sup>1</sup>	Yes <sup>1</sup>	Yes <sup>1</sup>
In-house Design Work	Yes	Yes	Yes <sup>1</sup>
Interest Charges	Yes <sup>4</sup>	Yes <sup>4</sup>	Yes <sup>4</sup>
Land Acquisition/Compensation	Yes <sup>1</sup>	Yes <sup>1</sup>	Yes <sup>1</sup>
Licences (Property/Access)	Yes	Yes	Yes
Materials & Plant Equipment implemented by direct labour force	Yes	Yes	Yes
Operating Expenditure	No	No	No <sup>3</sup>
Plant & Equipment Maintenance	No	No	No
Plant & Equipment Purchase	No <sup>3</sup>	No <sup>3</sup>	No <sup>3</sup>
Plant & Equipment Rates	Yes	Yes	Yes
Training, testing and commissioning	Yes <sup>1</sup>	Yes <sup>1</sup>	Yes <sup>1</sup>
Utility Capital Works	Yes	Yes	Yes
VAT and Taxes	Yes	Yes	Yes

### Narrative

<sup>1</sup> Prior NTA written approval needed.

<sup>2</sup> Travel and subsistence payments in accordance with the relevant public sector guidelines.

<sup>3</sup> With the exception of NTA written approval

<sup>4</sup> When borrowing for the delivery of the project or programme has been approved by the NTA.

## 6. Useful Links

The following table contains links to the landing page to additional useful guidelines referenced throughout this document to provide more guidance on items relating to grant funding and the eligibility of the expenditure, however this does not constitute a closed list.

Document	Description	Link
<b>Capital Project and Grant Application &amp; Approval Procedures For agencies/bodies external to the NTA</b>	This document outlines the process for the dissemination of Capital Grant funding to external agencies/bodies by the NTA from the DoT annual capital funding allocation. It is intended to outline the process through which Capital projects are applied for, approved and funded.	<a href="https://www.nationaltransport.ie/planning-and-investment/transport-investment/external-grant-procedure/">https://www.nationaltransport.ie/planning-and-investment/transport-investment/external-grant-procedure/</a>
<b>Project Approval Guidelines</b>	The purpose of these Guidelines is to provide a framework for, and a phased approach to, the development, management and delivery of sustainable mobility projects of all types, for all capital values, and for Information and Communication Technology (ICT) projects, funded by the NTA.	<a href="https://www.nationaltransport.ie/publications/project-approval-guidelines/">https://www.nationaltransport.ie/publications/project-approval-guidelines/</a>
<b>Infrastructure Guidelines</b>	This Guide, (formerly the 'Public Spending Code') published in December 2023, sets out the value for money guidelines for the evaluation, planning and management of public investment projects, including purchase or acquisitions of assets or shareholdings, in Ireland. The arrangements set out in this guideline apply to all public bodies and all bodies in receipt of Exchequer capital funding.	<a href="https://www.gov.ie/en/publication/public-spending-code/">https://www.gov.ie/en/publication/public-spending-code/</a>
<b>DPENDR Circular 13/2014 - Management of and Accountability for Grants from Exchequer Funds Guidance Note and Reporting Requirements</b>	This guidance note sets out the reporting requirements to be followed by grantors (Part A) and Sponsoring Agencies (Part B) in the management of grant funding provided from public money. The guidance should be read in conjunction with DPENDR Circular 13/2014.	<a href="http://www.gov.ie/en/publication/public-spending-code/">gov.ie - Circular 13/2014 - Management of and Accountability for Grants from Exchequer Funds (www.gov.ie)</a>
<b>Cost Management Guidelines</b>	The Cost Management Guidelines describe the processes with respect to cost estimation and profiling cost reporting at each phase in the project life cycle that Sponsoring Agencies shall follow for best practices.	<a href="#">NTA Cost Management Guidelines (Updated 2023) - National Transport</a>
<b>Capital Works Management Framework</b>	The Capital Works Management Framework has been developed to deliver the Government's objectives in relation to public sector construction procurement reform. It consists of a set of best practice guidance, standard contracts and templates.	<a href="https://constructionprocurement.gov.ie/">https://constructionprocurement.gov.ie/</a>
<b>National Public Procurement Policy Framework</b>	This document sets out the overarching policy framework for public procurement in Ireland.	<a href="https://www.gov.ie/en/publication/39a1b-the-national-public-procurement-policy-framework/">https://www.gov.ie/en/publication/39a1b-the-national-public-procurement-policy-framework/</a>





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