



Australian Government

Department of Industry, Science and Resources

Department of Climate Change, Energy,
the Environment and Water

Grant Opportunity Guidelines

Powering the Regions Fund – Critical Inputs to Clean Energy Industries – Cement, Lime, Alumina and Aluminium Sectors

Opening date:	21 September 2023
Closing date and time:	5:00pm Australian Eastern Standard Time on 2 November 2023 Please take account of time zone differences when submitting your application.
Commonwealth policy entity:	Department of Climate Change, Energy, the Environment and Water (DCCEEW)
Administering entity:	Department of Industry, Science and Resources (DISR)
Enquiries:	If you have any questions, contact us on 13 28 46
Date guidelines released:	28 August 2023
Type of grant opportunity:	Open competitive

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1. Powering the Regions Fund - Critical Inputs to Clean Energy Industries – Cement, Lime, Alumina and Aluminium Sectors processes

The Powering the Regions Fund – Critical Inputs to Clean Energy Industries is designed to achieve Australian Government objectives

This grant opportunity is part of the above grant program which contributes to the Department of Climate Change, Energy, the Environment and Water (DCCEEW)'s Outcome 1: Support the transition of Australia's economy to net-zero emissions by 2050; transition energy to support net zero by maintaining security, reliability and affordability; support actions to promote adaptation and strengthen resilience of Australia's economy, society and environment; and take a leadership role internationally in responding to climate change. DCCEEW works with stakeholders to plan and design the grant program according to the [Commonwealth Grants Rules and Guidelines \(CGRGs\)](#).



The grant opportunity opens

We publish the grant guidelines on business.gov.au and [GrantConnect](#).



You complete and submit a grant application

You complete the application form, addressing all the eligibility and assessment criteria in order for your application to be considered.



We assess all grant applications

We assess the applications against eligibility criteria and notify you if you are not eligible. The Committee assesses eligible applications against the assessment criteria including an overall consideration of value with money and compare it to other eligible applications.



The Committee makes grant recommendations

The Committee provides advice and makes recommendations to the decision maker on the merits of each application.



Grant decisions are made

The decision maker decides which applications are successful.



We notify you of the outcome

We advise you of the outcome of your application. We may not notify unsuccessful applicants until grant agreements have been executed with successful applicants.



If applicable, you submit you AIP plan for approval

You prepare and submit your AIP Plan for approval to the AIP team at CommonwealthAIP@industry.gov.au you can contact the team to discuss on +61 2 6213 6404.



We enter into a grant agreement

We will enter into a grant agreement with successful applicants. The type of grant agreement is based on the nature of the grant and will be proportional to the risks involved.



Delivery of grant

You complete the grant activity as set out in your grant agreement. We manage the grant by working with you, monitoring your progress and making payments.



**Evaluation of the Powering the Regions Fund – Critical Inputs to Clean Energy Industries -
Cement Lime, Alumina and Aluminium Sectors program**

DCCEEW will evaluate the specific grant activity and grant opportunity as a whole. We base this on information you provide to us as well as what we collect from various sources.

1.1. Introduction

These guidelines contain information for the Powering the Regions Fund – Critical Inputs to Clean Energy Industries – Cement, Lime, Alumina and Aluminium Sectors grant program.

This document sets out:

- the purpose of the grant program/grant opportunity
- the eligibility and assessment criteria
- how we consider and assess grant applications
- how we notify applicants and enter into grant agreements with grantees
- how we monitor and evaluate grantees' performance
- responsibilities and expectations in relation to the opportunity.

This grant opportunity and process will be administered by the Department of Industry, Science and Resources (the department/DISR) on behalf of the Department of Climate Change, Energy, the Environment and Water (DCCEEW).

We have defined key terms used in these guidelines in the glossary at section 140.

You should read this document carefully before you fill out an application.

2. About the grant program

The Powering the Regions Fund (the program) was announced as part of the Government's Powering Australia Plan to support the Government's ambition for Australia to become a renewable energy powerhouse. The Powering the Regions Fund has four funding streams:

- Safeguard Transformation stream (STS)
- Industrial Transformation stream (ITS)
- Critical Inputs to Clean Energy Industries – Primary Steel Production Sector (CICEI - PSPS)
- Critical Inputs to Clean Energy Industries – Cement, Lime, Alumina and Aluminium Sectors (CICEI - CLAAS)

Further information on the Industrial Transformation Stream (ITS), administered by the Australian Renewable Energy Agency (ARENA) will be available at [ARENA.gov.au](https://arena.gov.au).

The objectives of the program are to:

- support decarbonisation by industries
- support regional economies and workforces in the transformation towards net zero by 2050
- continue Commonwealth purchases of Australian Carbon Credit Units (ACCUs).

The intended outcomes of the program are:

- reduced industrial emissions by 2030, supporting net zero by 2050
- increased production of clean energy
- increased economic certainty and security for regions and workers
- reduced risk by demonstrating technologies
- increased knowledge sharing
- enhanced leveraging of private and state investment.

There may be other grant opportunities as part of this program and we will publish the opening and closing dates and any other relevant information on business.gov.au and [GrantConnect](https://grantconnect.gov.au).

We administer the program according to the [Commonwealth Grants Rules and Guidelines \(CGRGs\)](#)¹.

2.1. About the Powering the Regions Fund – Critical Inputs to Clean Energy Industries – Cement, Lime, Alumina and Aluminium Sectors grant opportunity

This grant opportunity was announced in alignment with the Powering the Regions Fund (PRF) objective of supporting the development of new clean energy industries.

Funding of \$200 million has been allocated to the Critical Inputs to Clean Energy Industries – Cement, Lime, Alumina and Aluminium Sectors to help these sectors maintain a presence in Australia and continue to deliver critical inputs for the infrastructure and supply chains needed for Australia to be a renewable energy powerhouse.

The objectives of this grant opportunity are to:

- support and sustain sovereign manufacturing capability during the net zero transformation
- ensure the continued availability of locally produced, cement, lime, alumina and aluminium, which are critical inputs to the clean energy supply chain
- support the development of low emissions cement, lime, alumina and aluminium sectors consistent with the Australian Government’s climate commitments
- advance the development of new clean energy industries, aligned with Australia’s ambition to become a renewable energy powerhouse
- reduce the risk of carbon leakage, which occurs when a business responds to emissions reduction policies by moving emissions-intensive production to a country with less stringent policies
- encourage collaboration on decarbonisation planning within each hard-to-abate sector.

The intended outcomes of the grant opportunity are:

- continued domestic production of cement, lime, alumina and aluminium, until 2030 and beyond
- increased deployment and commercialisation of low emissions technologies
- increased ability for the sectors to contribute to decarbonisation and transformation to net zero, and pursue new clean energy and value-adding opportunities, including export opportunities
- assisting sectors to have a viable pathway to net zero under existing and emerging technology.

3. Grant amount and grant period

3.1. Grants available

The Australian Government has announced a total of \$200 million over 3 years.

- The minimum grant amount is \$1 million.
- The maximum grant amount is \$100 million.

The grant amount will be up to 50 per cent of eligible expenditure.

You are responsible for the remaining eligible and ineligible project costs.

Contributions to your project may be cash or in-kind contributions.

¹ <https://www.finance.gov.au/government/commonwealth-grants/commonwealth-grants-rules-guidelines>

Other funding can come from sources including loans (including Commonwealth concessional financing) and state, territory or local government grants. However, we cannot fund your project if it receives funding from another Commonwealth government grant. You can apply for a grant for your project under more than one Commonwealth program, but if your application is successful, you must choose either the Powering the Regions Fund - Critical Inputs to Clean Energy Industries – Cement, Lime, Alumina and Aluminium Sectors grant or the other Commonwealth grant. This includes other Powering the Regions Fund grant programs.

You can apply for funding under multiple streams of the Powering the Regions Fund Program; however each application must be for a different project and associated activities.

3.2. Project period

You must complete your project by 31 March 2026.

4. Eligibility criteria

We cannot consider your application if you do not satisfy all eligibility criteria.

4.1. Who is eligible to apply for a grant?

To be eligible you must:

- have an Australian Business Number (ABN)
- be registered for the Goods and Services Tax (GST)

and be one of the following entities:

- an entity, incorporated in Australia
- an Aboriginal and Torres Strait Islander Corporation registered under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (Cth)
- a company limited by guarantee
- an incorporated association
- an incorporated not for profit organisation
- an incorporated trustee on behalf of a trust
- publicly funded research organisations

Consistent with the program objectives, joint applications are encouraged and projects that include Research and Development will be looked on favourably.

Joint applications must have a lead organisation that is the main driver of the project and is eligible to apply. For further information on joint applications, refer to section 7.2.

4.2. Additional eligibility requirements

We can only accept applications that:

- provide evidence from your board (or chief executive officer or equivalent if there is no board) that the project is supported, and that you can complete the project and meet the costs of the project not covered by grant funding
- include at least one current safeguard mechanism facility located in Australia in the Cement, Lime, Alumina and Aluminium Sectors, where the owner or operator of that facility:
 - commit to continue domestic production to at least 2030

- provide evidence from your board (or chief executive officer or equivalent if there is no board) that there is a corporate commitment to reduce greenhouse gas emissions by 2030 and reach net zero by 2050. Relevant forms of evidence include, but are not limited to, a transition plan consistent with the guidance issued by the Australian Securities and Investment Commission available [here](#)
- commit to providing a final project report for publication on the outcomes of your project; to increase knowledge sharing across industry, regions and sector.

The owner or operator of the facility can be either the lead organisation or a project partner, refer to section 7.2.

We cannot waive the eligibility criteria under any circumstances.

4.3. Who is not eligible to apply for a grant?

You are not eligible to apply if you are:

- an organisation, or your project partner is an organisation, included on the [National Redress Scheme's website](#) on the list of 'Institutions that have not joined or signified their intent to join the Scheme'
- an employer of 100 or more employees that has [not complied](#) with the *Workplace Gender Equality Act 2012 (Cth)*.
- any organisation not included in section 4.1

5. What the grant money can be used for

5.1. Eligible grant activities

To be eligible your project must:

- be aimed at contributing to Australia's domestic manufacturing capability
- support (directly or indirectly) the broader Australian economy to achieve emissions reduction targets by 2030 and of net zero by 2050
- have at least \$2 million in eligible expenditure.

Eligible activities must directly relate to the project and may include at least one of the following:

- development and/or implementation of a decarbonisation pathway for the cement, lime, alumina, or aluminium sectors or specific facility in a sector
- feasibility studies into new technologies or new practices to support decarbonisation
- planning and preparing for the commercial, supply chain, workforce, and/or energy, challenges facing cement, lime, alumina, or aluminium production working towards and in a net zero economy
- trialling decarbonisation technologies and solutions in the cement, lime, alumina, or aluminium sectors
- capital investments projects that bring forward decarbonisation investments that would otherwise not be commercially viable prior to 2030.

We may also approve other activities that contribute to the objectives of the program.

5.2. Eligible locations

Your project must be delivered in Australia.

Capital works must be delivered in Regional Australia (defined as any area outside a Greater Capital City but including Kwinana WA) or at facility covered by the Safeguard Mechanism.

5.3. Eligible expenditure

You can only spend the grant on eligible expenditure you have incurred on an agreed project as defined in your grant agreement.

- For guidance on eligible expenditure, refer to Appendix A.
- For guidance on ineligible expenditure, refer to Appendix B.

We may update the guidance on eligible and ineligible expenditure from time to time. If your application is successful, the version in place when you submitted your application applies to your project.

If your application is successful, we may ask you to verify project costs that you provided in your application. You may need to provide evidence such as quotes for major costs.

Not all expenditure on your project may be eligible for grant funding. The program delegate (who is a manager within the department with responsibility for administering the program) makes the final decision on what is eligible expenditure and may give additional guidance on eligible expenditure if required.

To be eligible, expenditure must:

- be a direct cost of the project
- be incurred by you for required project audit activities.

You must incur the project expenditure between the project start and end date for it to be eligible unless stated otherwise.

You must not commence your project until you execute a grant agreement with the Commonwealth.

6. The assessment criteria

You must address all assessment criteria in your application. The Committee will assess your application based on the weighting given to each criterion. For further information on how the Committee assess your application, refer to section 8.

The application form asks questions that relate to the assessment criteria below. The amount of detail and supporting evidence you provide in your application should be relative to the project size, complexity and grant amount requested. You should provide evidence to support your answers. The application form displays character limits for each response.

We will only award funding applications that score highly against each assessment criterion.

6.1. Assessment criterion 1

Describe how your project will contribute to Australia's sovereign manufacturing capability, decarbonisation and clean energy supply chains (50 points).

You must demonstrate this through identifying how your project:

- a. contributes to maintaining domestic production and supporting clean energy supply chains
- b. contributes to emissions reduction in Australia, for example through a detailed plan or pathway for decarbonisation in an eligible facility or sector
- c. supports sectoral transformation (directly or indirectly) to net zero.

6.2. Assessment criterion 2

Capacity, capability and resources to deliver the project (25 points).

You must demonstrate this through:

- a. describing your resources, including:
 - personnel, physical resources and facilities that you will use to deliver the project
 - your access, and future access to, any land, infrastructure, capital equipment, technology and intellectual property and
 - required regulatory or other approvals required to deliver the project
- b. submitting your project plan, including how you plan to:
 - manage the project including scope, funding, governance, implementation methodology and timeframes
 - mitigate delivery risks (including national security, work, health and safety, financial, land access, technical and environmental risks)
 - secure required regulatory or other approvals.

You will be required to attach your project plan to your application and include a project budget, any planning, design or engineering reports, project risk assessments or reports and risk mitigation, and funding strategy (including identified sources of funding and supporting documents as appropriate).

6.3. Assessment criterion 3

Impact of the grant funding (25 points).

You must demonstrate this through identifying:

- a. any broader regional, social, economic and environmental benefits of your project. For example explaining how the project will:
 - support your existing and/or expanding workforce to develop, including any skills and training support, and/or contribute to providing secure jobs
 - support new and retraining workers to develop skills and experience in the sector, especially any measures to increase women and/or First Nations participation and accommodate workers with a disability
 - support and be informed by ongoing engagement or collaboration with local First Nations representatives
 - reduce emissions and/or provide other environmental benefits such as reduced waste
 - support downstream businesses and customers.
- b. how your project will support sectoral transformation. For example, explaining how the project will:
 - demonstrate new technologies, processes and/or practices that could be replicated elsewhere in Australia, including by other participants in the sector
 - support cross-sectoral collaboration and partnerships on decarbonisation
 - enable learnings to be disseminated to other participants in the sector.
- c. how your project represents value for money, including increased leverage of private and state investment.

7. How to apply

Before applying you should read and understand these guidelines, the sample [application form](#) and the sample [grant agreement](#) published on business.gov.au and GrantConnect.

Applicants should read all eligibility and assessment criteria closely and attach detailed evidence that supports the assessment criteria.

You will need to set up an account to access our online [portal](#). You can only submit an application during a funding round.

You may submit more than one application for this grant opportunity however if more than one application for the same activity is submitted, only the latest application will be considered.

To apply, you must:

- complete and submit the application through the online [portal](#)
- provide all the information requested
- address all eligibility and assessment criteria
- include all necessary attachments.

You are responsible for making sure your application is complete and accurate. Giving false or misleading information is a serious offence under the [Criminal Code Act 1995](#). If we consider that you have provided false or misleading information we may not progress your application. If you find an error in your application after submitting it, you should call us immediately on 13 28 46.

After submitting your application, we can contact you for clarification if we find an error or any missing information, including evidence that supports your eligibility/merit. The acceptance of any additional information provided after the submission of your application is at the discretion of the program delegate. Additional information should not materially change your application at the time it was submitted and therefore may be refused if deemed to be purely supplementary.

You can view and print a copy of your submitted application on the portal for your own records.

If you need further guidance around the application process, or if you have any issues with the portal, [contact us](#) at business.gov.au or by calling 13 28 46.

7.1. Attachments to the application

You must provide the following documents with your application:

- a project plan
- a project budget
- a risk management plan
- attach detailed evidence that supports assessment criteria responses (where applicable)
- accountant declaration (template provided on [business.gov.au](#) and [GrantConnect](#))
- evidence of funding strategy, e.g. financial statements, loan agreements, cash flow documents
- evidence of support from the board, CEO or equivalent (template provided on [business.gov.au](#) and [GrantConnect](#)). Where the CEO or equivalent submits the application, we will accept this as evidence of support
- trust deed (where applicable).

You must attach supporting documentation to the application form in line with the instructions provided within the form. You should only attach requested documents. The total size of all

attachments cannot exceed 20MB. We will not consider information in attachments that we do not request.

7.2. Joint (consortia) applications

We recognise that some organisations may want to join together as a group to deliver a project. In these circumstances, you must appoint a lead organisation. Only the lead organisation can submit the application form and enter into the grant agreement with the Commonwealth. The lead organisation must meet all eligibility criteria in order for the application to be considered. The application must identify all other members of the proposed group and include a letter of support from each of the project partners. Each letter of support should include:

- details of the project partner
- an overview of how the project partner will work with the lead organisation and any other project partners in the group to successfully complete the project
- an outline of the relevant experience and/or expertise the project partner will bring to the group
- the roles/responsibilities the project partner will undertake, and the resources they will contribute (if any)
- the amount of cash and/or in-kind contributions that will be made to the project
- details of a nominated management level contact officer.

You must have a formal arrangement in place with all parties prior to execution of the grant agreement. The department may request a copy of the formal arrangement prior to the execution of the grant agreement.

7.3. Timing of grant opportunity processes

You can only submit an application between the published opening and closing dates. We cannot accept late applications.

If you are successful, we expect you will be able to commence your project within 3 months of execution.

Table 1: Expected timing for this grant opportunity

Activity	Timeframe
Assessment of applications	6-8 weeks
Approval and announcement of successful applicants	4-5 weeks
Negotiations and award of grant agreements	4-5 weeks
Notification to unsuccessful applicants	2 weeks
Earliest start date of project	February 2024
Project completion date	March 2026
End date of grant commitment	June 2026

7.4. Questions during the application process

If you have any questions during the application period, [contact us](#) at business.gov.au or by calling 13 28 46.

8. The grant selection process

8.1. Assessment of grant applications

We first review your application against the eligibility criteria.

If eligible, your application will be assessed against the assessment criteria. Only eligible applications will proceed to the assessment stage.

We consider your application on its merits, based on:

- how well it meets the criteria
- how it compares to other applications
- whether it provides value with relevant money.²

When assessing the extent to which the application represents value with relevant money, we will have regard to:

- the overall objective/s of the grant opportunity
- the evidence provided to demonstrate how your project contributes to meeting those objectives
- the relative value of the grant sought
- any risks identified during the assessment.

If applications are scored the same, the Committee will consider value for money and alignment to the program objectives to recommend applications for funding.

8.2. Who will assess applications?

We refer your application to the Committee, which is a panel of experts. The Committee may also seek additional advice from independent technical experts or advisors to inform the assessment process.

The Committee will assess your application against the assessment criteria and compare it to other eligible applications before recommending which projects to fund. The Committee, and any expert or advisor, will be required to perform their duties in accordance with the CGRGs.

8.3. Who will approve grants?

The Minister decides which grants to approve taking into account the recommendations of the Committee and the availability of grant funds.

The Minister's decision is final in all matters, including:

- the grant approval
- the grant funding to be awarded
- any conditions attached to the offer of grant funding.

We cannot review decisions about the merits of your application.

The Minister will not approve funding if there are insufficient program funds available across relevant financial years for the program.

² See glossary for an explanation of 'value with money'.

9. Notification of application outcomes

We will advise you of the outcome of your application in writing. If you are successful, we will advise you of any specific conditions attached to the grant.

9.1. Feedback on your application

If you are unsuccessful, we will give you an opportunity to discuss the outcome with us, noting that any feedback will be based on your application and no comparative statements will be made with other applications.

10. Successful grant applications

10.1. The grant agreement

You must enter into a legally binding grant agreement with the Commonwealth. The grant agreement has general terms and conditions that cannot be changed. A sample [grant agreement](#) is available on business.gov.au and GrantConnect.

We will manage the grant agreement through the online portal; this includes issuing and executing the grant agreement. Execute means both you and the Commonwealth have accepted the agreement. You must not start any Powering the Regions Fund – Critical Inputs to Clean Energy Industries – Cement, Lime, Alumina and Aluminium activities until a grant agreement is executed. We are not responsible for any expenditure you incur and cannot make any payments until a grant agreement is executed.

The approval of your grant may have specific conditions determined by the assessment process or other considerations made by the Minister. We will identify these in the offer of grant funding.

If you enter an agreement under the Powering the Regions Fund - Critical Inputs to Clean Energy Industries – Cement, Lime, Alumina and Aluminium Sectors, you cannot receive other grants for this for the same activities from other Commonwealth granting programs.

The Commonwealth may recover grant funds if there is a breach of the grant agreement.

You will have 90 days from the date of a written offer to execute this grant agreement with the Commonwealth. During this time, we will work with you to finalise details.

The offer may lapse if both parties do not sign the grant agreement within this time. Under certain circumstances, we may extend this period. We base the approval of your grant on the information you provide in your application. We will review any required changes to these details to ensure they do not impact the project as approved by the Minister.

10.2. Specific legislation, policies and industry standards

You must comply with all relevant laws, regulations and Australian Government sanctions in undertaking your project. You must also comply with the specific legislation/policies/industry standards that follow. It is a condition of the grant funding that you meet these requirements. We will include these requirements in your grant agreement.

In particular, you will be required to comply and may be requested to demonstrate compliance with:

- State/territory legislation in relation to working with children
- Australian Industry Participation policy
- Workplace Gender Equality Act (2012) reporting requirements.

10.2.1. Australian Industry Participation (AIP)

If your approved grant is equal to or over \$20 million, you may need to develop an Australian Industry Participation plan (AIP plan) in accordance with the AIP policy. The AIP policy area will consider whether you need to complete an AIP plan based on the nature of your project and opportunities for Australian suppliers to provide goods and services.

If it is determined that you require an AIP plan:

- the department must approve your AIP plan prior to entering into a grant agreement
- we will publish an executive summary of your approved AIP plan at www.industry.gov.au/aip once we execute the grant agreement
- you must submit Implementation Reports showing how you are implementing the AIP plan.

More information on AIP plan requirements can be found at www.industry.gov.au/aip

10.2.2. Building and construction requirements

Wherever the government funds building and construction activities, the following special regulatory requirements apply:

- Australian Government Building and Construction WHS Accreditation Scheme ([WHS Scheme](#))³

These regulations are subject to the level of funding you receive as outlined below.

10.2.3. WHS Scheme

The WHS Scheme is administered by the [Office of the Federal Safety Commissioner](#)⁴.

The WHS Scheme applies to projects that are directly or indirectly funded by the Australian Government where:

- the value of the Australian Government contribution to the project is at least \$6 million and represents at least 50 per cent of the total construction project value; or
- the Australian Government contribution to a project is \$10 million (GST inclusive) or more, irrespective of the proportion of Australian Government funding; and
- a head contract under the project includes building work of \$4 million or more (GST Inclusive).

10.3. How we pay the grant

The grant agreement will state the:

- maximum grant amount we will pay
- proportion of eligible expenditure covered by the grant (grant percentage)
- any in-kind contributions you will make

³ <http://www.fsc.gov.au/sites/fsc/needaccredited/accreditationscheme/pages/theaccreditationscheme>

⁴ <http://www.fsc.gov.au/sites/FSC>

- any financial contribution provided by you or a third party.

We will not exceed the maximum grant amount under any circumstances. If you incur extra costs, you must meet them yourself.

We will make payments according to an agreed schedule set out in the grant agreement. Payments are subject to satisfactory progress on the project.

We set aside 5 per cent of the total grant funding for the final payment. We will pay this when you submit a satisfactory end of project report demonstrating you have completed outstanding obligations for the project.

10.4. Grant Payments and GST

If you are registered for the Goods and Services Tax (GST), where applicable we will add GST to your grant payment and provide you with a recipient created tax invoice. You are required to notify us if your GST registration status changes during the project period. GST does not apply to grant payments to government related entities⁵.

Grants are assessable income for taxation purposes, unless exempted by a taxation law. We recommend you seek independent professional advice on your taxation obligations or seek assistance from the [Australian Taxation Office](#). We do not provide advice on tax.

11. Announcement of grants

If successful, your grant will be listed on the GrantConnect website 21 calendar days after the date of effect.

We will publish non-sensitive details of successful projects on GrantConnect. We are required to do this by the [Commonwealth Grants Rules and Guidelines](#), Section 5.3,. We may also publish this information on business.gov.au. This information may include:

- name of your organisation
- title of the project
- description of the project and its aims
- amount of grant funding awarded
- Australian Business Number
- business location
- your organisation's industry sector.

12. How we monitor your grant activity

12.1. Keeping us informed

You should let us know if anything is likely to affect your project or organisation.

We need to know of any key changes to your organisation or its business activities, particularly if they affect your ability to complete your project, carry on business and pay debts due.

You must also inform us of any changes to your:

- name

⁵ See Australian Taxation Office ruling GSTR 2012/2 available at ato.gov.au

- addresses
- nominated contact details
- bank account details.

If you become aware of a breach of terms and conditions under the grant agreement, you must contact us immediately.

You must notify us of events relating to your project and provide an opportunity for the Minister or their representative to attend.

12.2. Reporting

You must submit reports in line with the grant agreement. We will provide the requirements for these reports as appendices in the grant agreement. We will remind you of your reporting obligations before a report is due. We will expect you to report on:

- progress against agreed project milestones and outcomes
- project expenditure, including expenditure of grant funds
- contributions of participants directly related to the project.

The amount of detail you provide in your reports should be relative to the project size, complexity and grant amount.

We will monitor the progress of your project by assessing reports you submit and may conduct site visits to confirm details of your reports if necessary. Occasionally we may need to re-examine claims, seek further information or request an independent audit of claims and payments.

12.2.1. Progress reports

Progress reports must:

- include details of your progress towards completion of agreed project activities
- show the total eligible expenditure incurred to date
- include evidence of expenditure
- be submitted by the report due date (you can submit reports ahead of time if you have completed relevant project activities).

We will only make grant payments when we receive satisfactory progress reports.

You must discuss any project or milestone reporting delays with us as soon as you become aware of them.

12.2.2. Ad-hoc reports

We may ask you for ad-hoc reports on your project. This may be to provide an update on progress, or any significant delays or difficulties in completing the project.

12.2.3. End of project report

When you complete the project, you must submit an end of project report.

End of project reports must:

- include the agreed evidence as specified in the grant agreement
- identify the total eligible expenditure incurred for the project
- include a declaration that the grant money was spent in accordance with the grant agreement and to report on any underspends of the grant money

- be submitted by the report due date.

12.3. Audited financial acquittal report

We will ask you to provide an independent audit report. An audit report will verify that you spent the grant in accordance with the grant agreement. The audit report requires you to prepare a statement of grant income and expenditure. The report template is available on business.gov.au and GrantConnect.

12.4. Grant agreement variations

We recognise that unexpected events may affect project progress. In these circumstances, you can request a variation to your grant agreement, including:

- changing project milestones
- extending the timeframe for completing the project but within the maximum time period allowed in program guidelines
- changing project activities.

The program does not allow for an increase of grant funds.

If you want to propose changes to the grant agreement, you must put them in writing before the project end date. You can submit a variation request via our online portal.

If a delay in the project causes milestone achievement and payment dates to move to a different financial year, you will need a variation to the grant agreement. We can only move funds between financial years if there is enough program funding in the relevant year to allow for the revised payment schedule. If we cannot move the funds, you may lose some grant funding.

You should not assume that a variation request will be successful. We will consider your request based on factors such as:

- how it affects the project outcome
- consistency with the program policy objective, grant opportunity guidelines and any relevant policies of the department
- changes to the timing of grant payments
- availability of program funds.

12.5. Compliance visits

We may visit you during the project period, or at the completion of your project to review your compliance with the grant agreement. For large or complex projects, we may visit you after you finish your project. We will provide you with reasonable notice of any compliance visit.

12.6. Record keeping

We may also inspect the records you are required to keep under the grant agreement.

12.7. Evaluation

DCCEEW will evaluate the grant opportunity to measure how well the outcomes and objectives have been achieved. We may use information from your application and project reports for this purpose. We may also interview you, or ask you for more information to help us understand how the grant impacted you and to evaluate how effective the program was in achieving its outcomes.

We may contact you up to two years after you finish your project for more information to assist with this evaluation.

12.8. Acknowledgement

If you make a public statement about a project funded under the program, including in a brochure or publication, you must acknowledge the grant by using the following:

‘This project received grant funding from the Australian Government.’

If you erect signage in relation to the project, the signage must contain an acknowledgement of the grant.

13. Probity

We will make sure that the grant opportunity process is fair, according to the published guidelines, incorporates appropriate safeguards against fraud, unlawful activities and other inappropriate conduct and is consistent with the CGRGs.

These guidelines may be changed from time-to-time by DISR. When this happens, the revised guidelines will be published on GrantConnect.

13.1. Enquiries and feedback

For further information or clarification, you can contact us on 13 28 46 or by [web chat](#) or through our [online enquiry form](#) on business.gov.au.

We may publish answers to your questions on our website as Frequently Asked Questions.

Our [Customer Service Charter](#) is available at business.gov.au. We use customer satisfaction surveys to improve our business operations and service.

If you have a complaint, call us on 13 28 46. We will refer your complaint to the appropriate manager.

If you are not satisfied with the way we handle your complaint, you can contact:

General Manager
Business Grants Hub
Department of Industry, Science and Resources
GPO Box 2013
CANBERRA ACT 2601

You can also contact the [Commonwealth Ombudsman](#) with your complaint (call 1300 362 072). There is no fee for making a complaint, and the Ombudsman may conduct an independent investigation.

13.2. Conflicts of interest

Any conflicts of interest could affect the performance of the grant opportunity. There may be an actual, potential or perceived conflict of interest, if our staff, any member of a Committee or advisor and/or you or any of your personnel:

- has a professional, commercial or personal relationship with a party who is able to influence the application selection process, such as an Australian Government officer or member of an external panel
- has a relationship with or interest in, an organisation, which is likely to interfere with or restrict the applicants from carrying out the proposed activities fairly and independently or
- has a relationship with, or interest in, an organisation from which they will receive personal gain because the organisation receives a grant under the grant program/grant opportunity.

As part of your application, we will ask you to declare any perceived or existing conflicts of interests or confirm that, to the best of your knowledge, there is no conflict of interest.

If you later identify an actual, potential, or perceived conflict of interest, you must inform us in writing immediately.

Conflicts of interest for Australian Government staff are handled as set out in the Australian [Public Service Code of Conduct \(Section 13\(7\)\)](#) of the [Public Service Act 1999](#). Committee members and other officials including the decision maker must also declare any conflicts of interest.

We publish our [conflict of interest policy](#)⁶ on the department's website. The Commonwealth policy entity also publishes a conflict of interest policy on its website.

13.3. Privacy

Unless the information you provide to us is:

- confidential information as per below, or
- personal information as per below.

we may share the information with other government agencies for a relevant Commonwealth purpose such as:

- to improve the effective administration, monitoring and evaluation of Australian Government programs
- for research
- to announce the awarding of grants.

We must treat your personal information according to the Australian Privacy Principles (APPs) and the *Privacy Act 1988* (Cth). This includes letting you know:

- what personal information we collect
- why we collect your personal information
- to whom we give your personal information.

We may give the personal information we collect from you to our employees and contractors, the Committee, and other Commonwealth employees and contractors, so we can:

- manage the program
- research, assess, monitor and analyse our programs and activities.

We, or the Minister, may:

- announce the names of successful applicants to the public
- publish personal information on the department's websites.

You may read our [Privacy Policy](#)⁷ on the department's website for more information on:

- what is personal information
- how we collect, use, disclose and store your personal information
- how you can access and correct your personal information.

⁶ https://www.industry.gov.au/sites/default/files/July%202018/document/pdf/conflict-of-interest-and-insider-trading-policy.pdf?acsf_files_redirect

⁷ <https://www.industry.gov.au/data-and-publications/privacy-policy>

13.4. Confidential information

Other than information available in the public domain, you agree not to disclose to any person, other than us, any confidential information relating to the grant application and/or agreement, without our prior written approval. The obligation will not be breached where you are required by law, Parliament or a stock exchange to disclose the relevant information or where the relevant information is publicly available (other than through breach of a confidentiality or non-disclosure obligation).

We may at any time, require you to arrange for you; or your employees, agents or subcontractors to give a written undertaking relating to nondisclosure of our confidential information in a form we consider acceptable.

We will treat the information you give us as sensitive and therefore confidential if it meets all of the following conditions:

- you clearly identify the information as confidential and explain why we should treat it as confidential
- the information is commercially sensitive
- disclosing the information would cause unreasonable harm to you or someone else
- you provide the information with an understanding that it will stay confidential.

We may disclose confidential information:

- to the Committee and our Commonwealth employees and contractors, to help us manage the program effectively
- to the Auditor-General, Ombudsman or Privacy Commissioner
- to the responsible Minister or Assistant Minister
- to a House or a Committee of the Australian Parliament.

We may also disclose confidential information if

- we are required or authorised by law to disclose it
- you agree to the information being disclosed, or
- someone other than us has made the confidential information public.

13.5. Freedom of information

All documents in the possession of the Australian Government, including those about the program, are subject to the *Freedom of Information Act 1982* (Cth) (FOI Act).

The purpose of the FOI Act is to give members of the public rights of access to information held by the Australian Government and its entities. Under the FOI Act, members of the public can seek access to documents held by the Australian Government. This right of access is limited only by the exceptions and exemptions necessary to protect essential public interests and private and business affairs of persons in respect of whom the information relates.

If someone requests a document under the FOI Act, we will release it (though we may need to consult with you and/or other parties first) unless it meets one of the exemptions set out in the FOI Act.

14. Glossary

Term	Definition
ACCUs	Australian Carbon Credit Units
administering entity	When an entity that is not responsible for the policy, is responsible for the administration of part or all of the grant administration processes.
application form	The document issued by the program delegate that applicants use to apply for funding under the program.
assessment criteria	The specified principles or standards, against which applications will be judged. These criteria are also used to assess the merits of proposals and, in the case of a competitive grant opportunity, to determine application ranking.
Cement and Lime, Alumina and Aluminium Sectors	The Cement, Lime, Alumina, and Aluminium Sectors are the industry sectors respectively responsible for: the production of clinker and cement; the creation of lime from limestone; the processing of bauxite to produce alumina (aluminium oxide); and the smelting of alumina to create aluminium.
<u>Commonwealth Grants Rules and Guidelines (CGRGs)</u>	Establish the overarching Commonwealth grants policy framework and articulate the expectations for all non-corporate Commonwealth entities in relation to grants administration. Under this overarching framework, non-corporate Commonwealth entities undertake grants administration based on the mandatory requirements and key principles of grants administration.
completion date	The expected date that the grant activity must be completed and the grant spent by
date of effect	The date on which a grant agreement is executed or a specified starting date. Where there is no grant agreement, entities must publish information on individual grants as soon as practicable.
department	The Department of Industry, Science and Resources.
decision maker	The Minister for Climate Change and Energy.
Committee	The body established by the Minister to consider and assess eligible applications and make recommendations to the Minister for funding under the program.
eligible activities	The activities undertaken by a grantee in relation to a project that are eligible for funding support as set out in 5.1.
eligible application	An application or proposal for grant funding under the program that the program delegate has determined is eligible for assessment in accordance with these guidelines.

Term	Definition
eligibility criteria	Refer to the mandatory criteria which must be met to qualify for a grant. Assessment criteria may apply in addition to eligibility criteria.
eligible expenditure	The expenditure incurred by a grantee on a project and which is eligible for funding support as set out in 5.3.
eligible expenditure guidance	The guidance that is provided at Appendix A.
grant	<p>For the purposes of the CGRGs, a ‘grant’ is an arrangement for the provision of financial assistance by the Commonwealth or on behalf of the Commonwealth:</p> <ul style="list-style-type: none"> a. under which relevant money⁸ or other Consolidated Revenue Fund (CRF) money⁹ is to be paid to a grantee other than the Commonwealth; and b. which is intended to help address one or more of the Australian Government’s policy outcomes while assisting the grantee achieve its objectives.
grant activity/activities	Refers to the project/tasks/services that the grantee is required to undertake
grant agreement	A legally binding contract that sets out the relationship between the Commonwealth and a grantee for the grant funding, and specifies the details of the grant.
grant funding or grant funds	The funding made available by the Commonwealth to grantees under the program.
grant opportunity	Refers to the specific grant round or process where a Commonwealth grant is made available to potential grantees. Grant opportunities may be open or targeted, and will reflect the relevant grant selection process.
grant program	A ‘program’ carries its natural meaning and is intended to cover a potentially wide range of related activities aimed at achieving government policy outcomes. A grant program is a group of one or more grant opportunities under a single DCCEEW Portfolio Budget Statement Program.
GrantConnect	The Australian Government’s whole-of-government grants information system, which centralises the publication and reporting of Commonwealth grants in accordance with the CGRGs.

⁸ Relevant money is defined in the PGPA Act. See section 8, Dictionary.

⁹ Other CRF money is defined in the PGPA Act. See section 105, Rules in relation to other CRF money.

Term	Definition
grantee	The individual/organisation which has been selected to receive a grant
guidelines	Guidelines that the Minister gives to the department to provide the framework for the administration of the program, as in force from time to time.
Minister	The Commonwealth Minister for Climate Change and Energy.
non-income-tax-exempt	Not exempt from income tax under Division 50 of the <i>Income Tax Assessment Act 1997</i> (Cth) or under Division 1AB of Part III of the <i>Income Tax Assessment Act 1936</i> (Cth).
personal information	<p>Has the same meaning as in the <i>Privacy Act 1988</i> (Cth) which is:</p> <p>Information or an opinion about an identified individual, or an individual who is reasonably identifiable:</p> <ol style="list-style-type: none"> a. whether the information or opinion is true or not; and b. whether the information or opinion is recorded in a material form or not.
program delegate	A manager within the department with responsibility for administering the program.
program funding or program funds	The funding made available by the Commonwealth for the program.
project	A project described in an application for grant funding under the program.
Regional Australia	Any area in Australia outside a Greater Capital City but including Kwinana, WA.
selection criteria	Comprises of eligibility criteria and assessment criteria.

Term	Definition
value with money	<p>Value with money in this document refers to ‘value with relevant money’ which is a judgement based on the grant proposal representing an efficient, effective, economical and ethical use of public resources and determined from a variety of considerations.</p> <p>When administering a grant opportunity, an official should consider the relevant financial and non-financial costs and benefits of each proposal including, but not limited to:</p> <ul style="list-style-type: none"> • the quality of the project proposal and activities; • fitness for purpose of the proposal in contributing to government objectives; • that the absence of a grant is likely to prevent the grantee and government’s outcomes being achieved; and <p>the potential grantee’s relevant experience and performance history.</p>

Appendix A. Eligible expenditure

This section provides guidance on the eligibility of expenditure. We may update this guidance from time to time; check you are referring to the most current version from the [business.gov.au](https://www.business.gov.au) website before preparing your application.

The program delegate makes the final decision on what is eligible expenditure and may give additional guidance on eligible expenditure if required.

To be eligible, expenditure must:

- be incurred by you within the project period
- be a direct cost of the project
- be incurred by you to undertake required project audit activities (where applicable)
- meet the eligible expenditure guidelines.

A.1 How we verify eligible expenditure

If your application is successful, we may ask you to verify the project budget that you provided in your application when we negotiate your grant agreement. You may need to provide evidence such as quotes for major costs.

The grant agreement will include details of the evidence you may need to provide when you achieve certain milestones in your project. This may include evidence related to eligible expenditure.

If requested, you will need to provide the agreed evidence along with your progress reports.

You must keep payment records of all eligible expenditure, and be able to explain how the costs incurred relate to the agreed project activities. At any time, we may ask you to provide records of the expenditure you have claimed. If you do not provide these records when requested, the expense may not qualify as eligible expenditure.

At the end of the project, you will be required to provide an independent financial audit of all eligible expenditure from the project.

A.2 Plant and equipment expenditure

We consider costs of acquiring, or construction of, plant and equipment, as well as any related commissioning costs as eligible expenditure. You must list commissioning costs as a separate item within the project budget in the application form, and on reports of expenditure during project milestones.

We cannot consider any expenditure paid before the project start date as eligible expenditure. Commissioning and installation costs of plant and equipment paid for before the start date is not eligible expenditure even if these costs are paid after the project start date.

You may purchase, lease (finance lease or operating lease under certain conditions) or build plant and equipment. In claiming the purchase price of capital items, you must take out any costs related to financing, including interest. You can claim related freight and installation costs on capital expenditure.

Eligible costs for plant and equipment will normally need to be on your balance sheet.

We will only consider costs for plant and equipment not on your balance sheet under certain circumstances. We will only consider project costs with an operating lease to be eligible if:

- you integrate the plant or equipment into your process; and

- you cannot transfer the plant or equipment and the lease period is at least 4 years.

Where you need to pay in instalments to purchase capital items (for example deposits, payment on installation, or payment on commissioning), you can claim the grant amount for the items progressively across multiple progress reports up to the end of the project period. Alternatively, you can choose to claim the full amount in a single report, when you pay for the capital item.

For leased items, you will need to show an executed copy of the lease identifying the capital cost of the item and the lease period. We can pay you the full grant entitlement when:

- you have received the capital item
- you have entered into a formal lease agreement, and
- you make the initial payment.

You may show expenditure on plant and equipment by providing evidence of

- purchase price
- payments (e.g. tax invoices and receipts from suppliers confirming payment)
- commitment to pay for the capital item (e.g. supplier contract, purchase order or executed lease agreement)
- receipt of capital items (e.g. supplier or freight documents)
- associated costs such as freight and installation (e.g. supplier documents)
- the capital item on your premises (e.g. date stamped photographic evidence).

If you claim expenditure for the construction of plant and equipment, we limit this to

- the costs of materials
- direct construction labour salary costs
- contractor costs
- freight and establishment costs.

Evidence for construction expenditure may include purchase orders, invoices, payment documentation, photographic evidence (date stamped) of the capital item in your premises and details of labour costs.

Grant payments for capital items may affect your tax obligations. We recommend that you seek independent professional advice on tax related matters.

A.3 Newly purchased plant and pre-existing purchased plant

Only depreciation of newly purchased and pre-existing purchased plant is eligible expenditure. Depreciation is the decline in asset value of an item of plant allowed through the Commissioner of Taxation's effective life schedules. The depreciation must be proportional to the time you use it on the project. In extraordinary situations, for instance, where the plant is subject to heavy usage, and where this is in accordance with Commissioner of Taxation's rules, you may apply a higher rate of depreciation.

You can only claim depreciation of the plant for the time you use it on the project. However, you can claim all eligible depreciation charges in full for each item of purchased plant as you deploy it.

A.4 Hired/leased plant

You must calculate eligible expenditure for hired, rented, or leased plant by the number of payment periods where you use the plant for the project multiplied by the period hiring fee. If you purchase

plant under a hire purchase agreement, or you use a lease to finance the purchase of the plant, the cost of the item of plant, excluding interest, is capitalised, and then depreciated.

Running costs for hired or leased plant are eligible expenditure but you must be able to verify them. They may include items such as rent, light and power, and repairs and maintenance.

A.5 Constructed plant

Only depreciation of constructed plant is eligible expenditure. Depreciation is the decline in asset value of an item of plant allowed through the Commissioner of Taxation's effective life schedules. The depreciation must be proportional to the time you use it on the project. In extraordinary situations, for instance, where the plant is subject to heavy usage, and where this is in accordance with Commissioner of Taxation's rules, you may apply a higher rate of depreciation.

Where you lease a project facility you may claim leasehold improvements where they are for your specific needs. The improvement cost is eligible expenditure if it is capitalised in your financial statements (balance sheet) and depreciated as above.

The starting value for constructed plant depreciation calculations is the capitalised construction cost or capitalised leasehold improvement cost for the plant item according to ATO requirements. You can only claim depreciation of the plant for the time you use it on the project. However, you can claim all eligible depreciation charges in full for each item of purchased plant as you deploy it.

Once fully completed, running costs for constructed plant are eligible expenditure but you must be able to verify them. They may include items such as rent, light and power, repairs and maintenance.

A.6 Labour expenditure

Eligible labour expenditure for the grant covers the direct labour costs of employees you directly employ on the core elements of the project. We consider a person an employee when you pay them a regular salary or wage, out of which you make regular tax instalment deductions.

We consider costs for technical, but not administrative, project management activities eligible labour expenditure. However, we limit these costs to 10 per cent of the total amount of eligible labour expenditure claimed.

We do not consider labour expenditure for leadership or administrative staff (such as CEOs, CFOs, accountants and lawyers) as eligible expenditure, even if they are doing project management tasks.

Eligible salary expenditure includes an employee's total remuneration package as stated on their Pay As You Go (PAYG) Annual Payment Summary submitted to the ATO. We consider salary-sacrificed superannuation contributions as part of an employee's salary package if the amount is more than what the Superannuation Guarantee requires.

The maximum salary for an employee, director or shareholder, including packaged components that you can claim through the grant is \$175,000 per financial year.

For periods of the project that do not make a full financial year, you must reduce the maximum salary amount you claim proportionally.

You can only claim eligible salary costs when an employee is working directly on agreed project activities during the agreed project period.

A.7 Labour on-costs and administrative overhead

You may increase eligible salary costs by an additional 30 per cent allowance to cover on-costs such as employer paid superannuation, payroll tax, workers compensation insurance, and overheads such as office rent and the purchase or provision of computing equipment directly required or related to the delivery of the project

You should calculate eligible salary costs using the formula below:

$$\text{Eligible salary costs} = \text{Annual salary package} \times \frac{\text{Weeks spent on project}}{52 \text{ weeks}} \times \text{percentage of time spent on project}$$

You cannot calculate labour costs by estimating the employee's worth. If you have not exchanged money (either by cash or bank transactions) we will not consider the cost eligible.

Evidence you will need to provide can include:

- details of all personnel working on the project, including name, title, function, time spent on the project and salary
- ATO payment summaries, pay slips and employment contracts.

A.8 Contract expenditure

Eligible contract expenditure is the cost of any agreed project activities that you contract others to do. These can include contracting:

- another organisation
- an individual who is not an employee, but engaged under a separate contract.

All contractors must have a written contract prior to starting any project work—for example, a formal agreement, letter or purchase order which specifies:

- the nature of the work they perform
- the applicable fees, charges and other costs payable.

Invoices from contractors must contain:

- a detailed description of the nature of the work
- the hours and hourly rates involved
- any specific plant expenses paid.

Invoices must directly relate to the agreed project, and the work must qualify as an eligible expense. The costs must also be reasonable and appropriate for the activities performed.

We will require evidence of contractor expenditure that may include:

- an exchange of letters (including email) setting out the terms and conditions of the proposed contract work
- purchase orders
- supply agreements
- invoices and payment documents.

You must ensure all project contractors keep a record of the costs of their work on the project. We may require you to provide a contractor's records of their costs of doing project work. If you cannot provide these records, the relevant contract expense may not qualify as eligible expenditure.

A.9 Other eligible expenditure

Other eligible expenditures for the project may include:

- costs to decommission, remove and dispose of old equipment
- purchase of equipment or components to help an existing system run more efficiently
- design, and reasonable installation costs of eligible equipment
- commissioning or tuning of equipment installed or modified as part of the project, and any related equipment that is affected by the project
- building permits or approval costs to install equipment, where required
- staff training that directly supports the achievement of project outcomes
- financial auditing of project expenditure, the cost of an independent audit of project expenditure (where we request one) up to a maximum of 1 per cent of total eligible project expenditure
- costs you incur in order to obtain planning, environmental or other regulatory approvals during the project period. However, associated fees paid to the Commonwealth, state, territory and local governments are not eligible
- contingency costs up to a maximum of 10 per cent of the eligible project costs. Note that we make payments based on actual costs incurred.

Other specific expenditures may be eligible as determined by the program delegate.

Evidence you need to supply can include supplier contracts, purchase orders, invoices and supplier confirmation of payments.

Appendix B. Ineligible expenditure

This section provides guidance on what we consider ineligible expenditure. We may update this guidance from time to time; check you are referring to the most current version from the [business.gov.au](https://www.business.gov.au) website before preparing your application.

The program delegate may impose limitations or exclude expenditure, or further include some ineligible expenditure listed in these guidelines in a grant agreement or otherwise by notice to you.

Examples of ineligible expenditure include:

- activities that relate to new or expanding fossil fuel projects
- purchase of ACCUs or any credits in any other carbon crediting scheme
- research not directly supporting eligible activities
- activities, equipment or supplies that are already being supported through other sources
- costs incurred prior to us notifying you that the application is eligible and complete
- financing costs, including interest
- capital expenditure for the purchase of assets such as office furniture and equipment, motor vehicles, computers, printers or photocopiers and the construction, renovation or extension of facilities such as buildings and laboratories
- costs involved in the purchase or upgrade/hire of software (including user licences) and ICT hardware (unless it directly relates to the project)
- costs such as rental, renovations and utilities
- non-project-related staff training and development costs
- insurance costs (the participants must effect and maintain adequate insurance or similar coverage for any liability arising as a result of its participation in funded activities)
- debt financing
- costs related to obtaining resources used on the project, including interest on loans, job advertising and recruiting, and contract negotiations
- depreciation of plant and equipment beyond the life of the project
- maintenance costs
- costs of purchasing, leasing, depreciation of, or development of land
- routine operating expenses not accounted as labour on-costs – including communications, accommodation, overheads and consumables, e.g. paper, printer cartridges, office supplies
- ongoing upgrades, updates and maintenance of existing ICT systems and computing facilities
- recurring or ongoing operational expenditure (including annual maintenance, rent, water and rates, postage, legal and accounting fees and bank charges)
- costs related to preparing the grant application, preparing any project reports (except costs of independent audit reports we require) and preparing any project variation requests
- travel costs including both domestic and international travel.

This list is not exhaustive and applies only to the expenditure of the grant funds. Other costs may be ineligible where we decide that they do not directly support the achievement of the planned outcomes for the project or that they are contrary to the objective of the program.

You must ensure you have adequate funds to meet the costs of any ineligible expenditure associated with the project.