

This Fact Sheet will guide you through GST and what items are eligible and ineligible through the Biodiversity Environment and Community Grants.

Good & Services Tax (GST)

Should I include GST in my budget?

This will depend if your organisation is registered for GST or not. If you are unsure of your GST status, you can search for your organisation on the ATO webpage www.abr.business.gov.au

If you are registered for GST, then the budget provided in your application should be exclusive of GST.

If you are not registered for GST, then the budget provided in your application should be inclusive of GST.

If you are registered for GST

If you are registered for GST, you should not include GST in your budget expenses. Where applicable, DEECA will pay the grant amount plus GST. The budget provided in your application should be exclusive of GST.

For example, if Contractors have quoted \$11,000 including GST, then you will request only \$10,000.

If you are not registered for GST

If you are not registered for GST, please ensure that the budget provided in your application covers the total cost of your expenses including GST where applicable (eg. include the impact of any GST on your purchases).

Ensure that the budget in your application covers your total costs so you are not out of pocket. Therefore, the budget provided in your application should be inclusive of GST.

For example, if Contractors have quoted \$11,000 including GST, then request the full \$11,000.

Eligible expenditure

The Biodiversity Environment and Community Grants support a range of eligible expenditure categories for projects, noting that the list is not exhaustive.

Other types of expenditure may be considered if they are well justified and deemed suitable. You will need to demonstrate that all activities and budget items are essential to the success of the project and that the amounts requested are reasonable.

When developing budgets, you should ensure that activity items (such as equipment, materials and contractor charges) are fully costed. Refer to the Terms and Conditions of the Victorian Common Funding Agreement www.vic.gov.au/victorian-common-funding-agreement-templates for more information.

Are there any caps to what I can spend on eligible items?

The only category that is capped is Project Management which is up to a maximum of 15% of the total cost of the project.

There are no other caps or limits for eligible items.

Eligible items

- **Advertising** (e.g. costs to advertise in newspapers, flyers, posters, etc)
- **Capital Items and Equipment.** Items must become a registered asset of the entity and have a lifespan beyond one year. Where possible, hire, borrow or share assets between groups rather than purchase for one-off projects.
- **Communication and Engagement activities** (e.g. seminars, webinars, etc).

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- **Confinement traps** are allowed under permit and expert supervision.
- **Contractors** (e.g. presenters, fencers, pest and weed controllers, drone operators for media footage, etc). Must demonstrate that this is work that your group is unable to carry out due to specialised skills, equipment and safety considerations, be appropriately licensed, insured and trained, follow best practice and any label and legal requirements.

Please note that any contractor that is engaged must have a COVID-safe plan in place.

- **Equipment hire or purchase** (e.g. portable toilets, post hole diggers, etc).
- **Erosion control structures.**
- **Materials** (e.g. fencing, chemicals, plants, tree guards, mulch, nest boxes, etc).
- **Other** – you will need to specify the item/s.
- **Planned burning** (e.g. for weed control or cultural practises).
- **Personal protective equipment** (e.g. gloves, goggles, masks, overalls, etc).
- **Printing/design** (e.g. flyers, newsletters, interpretive or educational signage, etc).
- **Project management and co-ordination** (e.g. staff time to manage the project, budget, coordinate volunteers, and secure approvals).

Please note that a maximum of 15% of the total grant allocation can be used for project coordination (e.g. management of resources, meetings, information, project plans and schedules, administrative tasks, risk management, reporting, stakeholders).

- **Promotional costs** directly related to funded activities (e.g. website update, video and interpretive signage).
- **Rubbish removal/reduction** from habitat.
- **Site preparation** (e.g. equipment hire, security fencing, and for revegetation).
- **Stickers** that are eco-friendly (ie biodegradable).
- **Surveying and monitoring** of flora and fauna (including citizen science).

- **Technical specialists and advisers** (e.g. Cultural Heritage, mapping, etc).
- **Traditional Owners/Registered Aboriginal Parties** engagement/partnering with such as cultural heritage assessment.
- **Training and Education - non-accredited** (e.g. plant ID, mapping, etc).
- **Training and Certification - accredited** (e.g. First Aid, chainsaw, 4wd, etc).
- **Travel and accommodation costs** (e.g. bus hire, etc).
- **Venue hire and other event costs** (includes catering).

Ineligible items

Funding will not be provided for the following items:

- **Any illegal activity.**
- **Barbed wire fencing** (purchase or the use of barbed wire fencing).
- **Cat control** – any activities to manage and/or control feral or domestic cats.
- **Confinement traps** are allowed under permit and expert supervision. All other traps are not permitted.
- **Cost-share arrangement** - where a cost-share arrangement is inherent in a project, groups cannot apply for activities that should be delivered as the cost-share contribution. For example, you cannot request funds for weed control on a planting project where you were required to undertake the weed control as your contribution.
- **Fencing** of title boundaries.
- **Funded elsewhere** - activities (or components) funded through another organisation, program or fund source.
Please note that your project can build on the success of past or existing projects but must be new work. The grant must fund additional activities that wouldn't occur without this funding.
- **Indian mynahs** – any activities to manage and/or control Indian mynahs.

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- **Infrastructure or engineering works** such as boardwalks, nursery greenhouses. **Note:** tracks may be considered where they are not for amenity or purely recreational purposes that don't have an environmental outcome.
- **Insurance.**
- **High risk activities** involving the use of firearms, tranquilisers, traps or explosives (excluding the use of confinement traps allowed under permit and expert supervision for monitoring projects).
- **In kind contribution** – activities that were intended to be your in-kind contribution to another funded project.
- **Land Manager obligations** - any action that are part of a land manager's legal duty of care.
- **Native vegetation clearing** - any activity involving clearing of native vegetation, unless it is a declared environmental weed in your area. In this instance, a permit for removal of vegetation may still be required.
- **Native vegetation offsets** – any actions or costs associated with native vegetation offset sites or activities including activities associated with native vegetation offset sites to meet a condition of a permit, contract or investment program.

For example, meeting a condition of a planning permit, contract or investment program, Section 173 agreement or offset covenant.
- **Non-indigenous or advanced plants.**
- **Positions** (such as facilitators, staff or project management costs) that are already funded through other investment.
- **Purchase** of computers, laptops, tablets, drones or smart phones.
- **Purchase of goods** for competitions, prizes, giveaways, vouchers or alcohol.

For example, plastic educational/promotional items, pens, sample packs, keep cups, stickers, bags.
- **Routine operational or running costs** such as office rental, and all aspects of facility costs.
- **Stickers** that are not eco-friendly (ie non-biodegradable).
- **Any other item, action or activity** determined by the Panel through the assessment process to be an inappropriate or unsuitable use of the funds.

Contact us

Program enquiries

If you have any queries, or require more information, please contact the Community Programs team via email at enviro.grants@delwp.vic.gov.au or contact the DEECA Customer Contact Centre on 136 186 during normal business hours. Please quote your application number and the grant program in your communications with DEECA.

Technical difficulties

If you require technical assistance submitting your application online email grantsinfo@delwp.vic.gov.au or call the DEECA Customer Contact Centre on 136 186 during normal business hours. Please quote your application number and the grant program in your communications with DEECA.

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