

# Export Market Development Grants (EMDG)

## EMDG milestone reports - How to input eligible expenses (Expenditure table)

### Eligible expense category

* Choose the eligible expense category from the drop-down options.
* You can choose more than one category.
* You cannot select the same category more than once.
* If you have multiple expenses per category (i.e. have hired multiple consultants), you are able to group them in the table and then provide a breakdown later in the application (see figures under ‘Grouping expenses in a category’ below).
* If you are submitting a nil report, select ‘No expenditure’.

### Total eligible expenditure

* Input the total eligible expenditure for the expense category.
* In most cases, this will be the entire amount that was spent for that category.
* If only part of the expenditure is eligible, please apportion this amount and input this as the total.
* Example: You hire an overseas representative for Belgium, France, Russia, Estonia and Iceland. They are paid $50,000. Because any promotional activity expenses for Russia are excluded, the amount input into *Total Eligible Expenditure* would be $40,000 (apportioning 20% of the expense to Russia). Costs may be apportioned differently depending on contractual arrangements between the applicant and the overseas representative.

### Amount of grant sought

* Input the amount of grant monies you are seeking for the expense category.
* In most cases, this will be half of the *Total Eligible Expenditure.*
* If you have more than one expense category, the total *Amount of Grant Sought* across all expense categories cannot exceed the maximum grant amount for the period, as outlined in the *Payment Breakdown* of your Grant Agreement.
* If the total *Amount of Grant Sought* across all expense categories exceeds the maximum grant amount as per the Grant Agreement’s *Payment Breakdown*, adjustments will need to be made to the *Amount of Grant Sought* to ensure it does not exceed the maximum grant amount.
* A grant sought for the reporting period cannot be greater than what is stated in your Grant Agreement.

### Grantee’s contribution amount

* Input the amount you have contributed to the expense category.
* This amount needs to at least match or be more than the dollar value of the grant amount sought.
* In most cases, this will be half of the *Total Eligible Expenditure.*
* If adjustments were made to the *Amount of Grant Sought* because the total exceeded the maximum grant amount, adjust this amount so that *Amount of Grant Sought* and *Grantee’s Contribution Amount* equals to the *Total Eligible Expenditure* for that category.

NB: In cases where amount of grant sought has been apportioned across categories so that the total amount of grant sought does not exceed the grant agreement’s maximum grant amount, and an expense is deemed ineligible by an assessor, monies from other categories can be redistributed. This will allow the applicant to receive the maximum grant amount if there is enough eligible expenditure to cover the redistribution. Please see figures under ‘Redistribution of costs’ for an example.

### Examples –Tier 3 applicant with $30,000 max amount per year

#### Example 1

|  |  |  |  |
| --- | --- | --- | --- |
| **Eligible expense category** | **Total eligible expenditure** | **Amount of grant sought** | **Grantee's contribution amount** |
| Consultant | $20,000 | $10,000 | $10,000 |
| Overseas trips | $10,000 | $5,000 | $5,000 |

The total amount sought is less than $30,000 so amount of grant sought and grantee’s contribution are half of the eligible expenditure for each category. Any ‘unused’ grant sought will be lost – you cannot carry over the amounts to other grant years.

#### Example 2

|  |  |  |  |
| --- | --- | --- | --- |
| **Eligible expense category** | **Total eligible expenditure** | **Amount of grant sought** | **Grantee's contribution amount** |
| Consultant | $200,000 | $25,000 | $175,000 |
| Overseas trips | $10,000 | $5,000 | $5,000 |

* Half of the consultant cost exceeds the maximum grant amount as per the grant agreement.
* Amount of grant sought for consultant category needs to be adjusted down so that the total amount of grant sought equals $30,000.
* Grantee’s contribution amount is adjusted up so that the amount of grant sought and grantee’s contribution is equal to the total eligible expenditure for the consultant category.

### Lodging a nil expenditure milestone report

If you did not have any expenditure during the grant year you must still lodge a milestone report; however, you can lodge a nil expenditure milestone report.

|  |  |  |  |
| --- | --- | --- | --- |
| **Eligible expense category** | **Total eligible expenditure** | **Amount of grant sought** | **Grantee's contribution amount** |
| No expenditure | $0 | $0 | $0 |

If you had expenses but do not plan to apply for any grant monies for the grant year, your expenditure table would look like this:

|  |  |  |  |
| --- | --- | --- | --- |
| **Eligible expense category** | **Total eligible expenditure** | **Amount of grant sought** | **Grantee's contribution amount** |
| Consultant | $200,000 | $0 | $200,000 |
| Overseas trips | $10,000 | $0 | $10,000 |

### Redistribution of costs

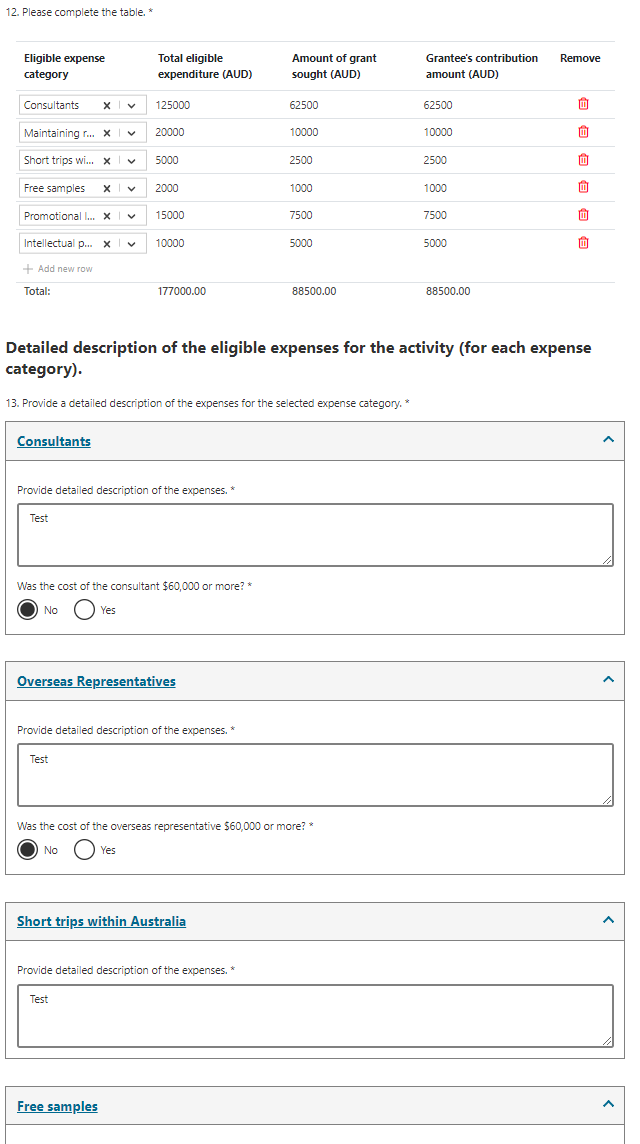
#### Example – Tier 3 applicant with $30,000 max amount per year submits the following:

|  |  |  |  |
| --- | --- | --- | --- |
| **Eligible expense category** | **Total eligible expenditure** | **Amount of grant sought** | **Grantee's contribution amount** |
| Consultant | $80,000 | $25,000 | $55,0000 |
| Overseas trips | $10,000 | $5,000 | $5,000 |

Overseas trip was deemed by Austrade to be ineligible. Austrade will redistribute amount of grant sought to ‘Consultant’ category as the expenditure for ‘Consultant’ category is enough to qualify for maximum grant amount.

|  |  |  |  |
| --- | --- | --- | --- |
| **Eligible expense category** | **Total eligible expenditure** | **Amount of grant sought** | **Grantee's contribution amount** |
| Consultant | $80,000 | $30,0000 | $50,000 |
| Overseas trips | $0 | $0 | $0 |

## Grouping expenses in a category

If you have multiple expenses under an eligible expense category, you can group the expenses in the table below:

Further information/a breakdown of each of the expenses in the category can be provided in these sections:

