

Research Ireland Grant Budget Policy (Interim)

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Terms of Reference

While every effort has been made to ensure the accuracy and reliability of this document, it is provided for information purposes only and as a guide to expected developments. It is not intended, and should not be relied upon, as any form of warranty, representation, undertaking, contractual, or other commitment binding in law upon Taighde Éireann I Research Ireland (“Research Ireland”), the Government of Ireland, or any of their respective servants or agents. In the event of a conflict or inconsistency between any provisions of the Grant Conditions, this shall be resolved by giving the following precedence: (a) the Letter of Offer; (b) the Budget; (c) the General Terms and Conditions; (d) the Research Ireland Policy Documents; and (e) the Application.

Table of Contents

1. INTRODUCTION	3
2. DESCRIPTION OF ELIGIBLE DIRECT COSTS	3
3. GENERAL OVERHEADS	4
4. BUDGET CATEGORIES	4
4.1 STAFF	4
4.1.1 SALARIES OF APPLICANTS AND CO-APPLICANTS	5
4.1.2 OVERVIEW OF TEAM MEMBER SALARIES	6
4.1.2.1 RESEARCH ASSISTANTS	7
4.1.2.2 POSTDOCTORAL RESEARCHERS	7
4.1.2.3 RESEARCH FELLOWS	8
4.1.2.4 SENIOR RESEARCH FELLOWS	9
4.1.2.5 TECHNICIANS/LABORATORY MANAGERS	9
4.1.2.6 ADMINISTRATIVE SUPPORT	10
4.1.2.7 PERSONAL SUPPORT	10
4.1.3 ANNUAL INCREMENTS TO SALARY	11
4.1.4 PENSIONS	11
4.1.5 NON-EU/EEA VISA AND HEALTH INSURANCE REQUIREMENTS	11
4.1.6 POSTGRADUATE STUDENTS: STIPENDS AND FEES	12
4.2 EQUIPMENT	13
4.3 MATERIALS AND CONSUMABLES	14
4.3.1 EQUIPMENT MAINTENANCE OR SERVICE CHARGES	14
4.3.2 ACCESS CHARGES	15
4.3.3 EDUCATION AND PUBLIC ENGAGEMENT	15
4.3.4 SCIENTIFIC ANIMAL PROTECTION AUTHORISATION FEES	15
4.3.5 ASSISTIVE TECHNOLOGY	15
4.3.6 DATA MANAGEMENT PLANS	16
4.4 TRAVEL	16
5. INELIGIBLE COSTS	18
6. COST SHARE AND FUNDING FROM NON-RESEARCH IRELAND SOURCES	18
7. BUDGET JUSTIFICATION	18
8. POST AWARD GRANT BUDGET MANAGEMENT	19
8.1 BUDGET REALLOCATIONS	19
8.2 NO COST EXTENSIONS	20
8.3 MATERNITY/PATERNITY/ADOPTIVE LEAVE	20
8.4 LONG-TERM SICK LEAVE	20
8.5 TERMINATION COSTS	20

1. Introduction

This Grant Budget Policy (GBP) describes Taighde Éireann - Research Ireland's (hereinafter referred to as Research Ireland's) budgetary provisions and requirements.

The scope of this policy covers all applications (proposals) to, and Grants awarded under, Research Ireland-led 'Research' Programme calls¹. Certain exclusions may apply and these will be clearly indicated in the Programme call document.

This GBP describes what are Eligible Direct Costs and guides on details relating to budgetary information that should be included when applying to Research Ireland for Grant funding under a Programme call. Where bespoke guidance relating to Eligible Direct Costs applies, this guidance will be expressly called out within a Programme call document or associated guidance and will only apply to applications being made to that Programme call².

The Grant budget may only be used to fund Eligible Direct Costs incurred in accordance with Research Ireland's Grant General Terms and Conditions³, unless otherwise specified within a Research Programme call's documents or guidelines.

Research Ireland acknowledges that, following the award of a Grant, the approved budget may need to be modified over time. As such, it is recognised that a certain degree of flexibility in the design of revised budgets is required to best achieve the objectives of the funded Research Programme or that prescribed by external experts following a 'remote' or 'on-site' progress review. Where budget revisions require approval by Research Ireland (see provisions in the Letter of Offer), they may be permitted provided that they are appropriately justified within the terms of the corresponding Letter of Offer, Research Ireland's Grant General Terms and Conditions, Research Ireland's Policy on Budget Reallocation Requests⁴ and other relevant Research Ireland policies.

Research Ireland's Finance and Grants team will work closely with the Research Ireland accountants based at Eligible Research Bodies⁵ (hereafter referred to as "Research Bodies") to ensure that compliance with Research Ireland's Grant Budget Policy is maintained throughout the term of a Grant.

2. Description of Eligible Direct Costs

Eligible Direct Costs to be supported by Research Ireland Grants shall only be those specified in the budget, as approved by Research Ireland, and shall comply with this Grant Budget Policy and the Grant Conditions, which are defined as the Application, the Budget, the Letter of Offer, the Research Ireland Policy Documents, and the Grant General Terms and Conditions, which may be amended from time to time

- Eligible Direct Costs are those costs that can be uniquely and unambiguously identified with a particular Research Programme.

¹ For the avoidance of doubt, a "Research Ireland-led Research Programme call" is any research programme call for which Research Ireland is the lead funding agency.

² Additional direct costs may become eligible during the term of a Grant where necessity dictates for example, where measures are introduced as guided by Research Ireland's parent Department.

³ <https://www.researchireland.ie/wp-content/uploads/2024/12/Research-Ireland-Grant-GTCs.pdf>

⁴ Research Ireland [Budget Reallocation Policy](#)

⁵ For a complete list of Eligible Research bodies, see <https://www.researchireland.ie/about/policies/eligible-research-bodies/>

- Eligible Direct Costs shall be:
 - reasonable and necessary;
 - incurred solely to advance the Research Programme, or, if any single item shall benefit both the Research Programme and other non-Research Ireland funded research, then such costs shall be eligible only in proportion to that benefit derived from them by the Research Ireland-funded Research Programme;
 - not otherwise reasonably available and accessible.

3. General Overheads

General Overheads (“Overheads”) are defined as the general facility made available by the Research Body for use by the Research Programme, and shall include: office and research space; utilities (i.e., electricity, heat, and water); technical support; and clerical and administrative staff, and represent a contribution toward the indirect costs incurred by the Research Body to host the Research Programme. Overheads cannot be used to fund Eligible Direct Costs.

Overheads are payable to the Research Body by Research Ireland up to a maximum sum equivalent to a percentage of Eligible Direct Costs, as defined in accordance with any guidance issued by Research Ireland in this respect from time to time. In the absence of any such guidance, up to 30% of the Eligible Direct Costs will apply, excluding those associated with the cost of all equipment identified in the application, also referred to as "Modified" Total Directs Costs. The percentage Overhead applied may vary between different Research Programme calls and will be guided therein. Applicants should only refer to Eligible Direct Costs in their budget submissions.

4. Budget Categories

4.1 Staff

In accordance with the European Code of Conduct for Recruitment of Researchers⁶, recruitment procedures for all Research Ireland-funded team members should be open⁷, efficient, transparent, supportive and internationally comparable and tailored to the type of position advertised. Research Ireland does not act as an employer with respect to personnel funded on a Research Ireland Grant. Therefore, in all cases where support is provided on a Grant for the employment of staff, the Research Body undertakes to issue a contract of employment that is in compliance with relevant laws and regulations, provided that the terms of such employment shall enable the Research Body to comply with the requirements of Research Ireland’s Grant Conditions.

The Research Body must accept full responsibility for the management, monitoring, and control of all the research activities funded by the Grant and all those persons (including employees, students and visiting researchers) employed or otherwise involved with any activities funded under the Grant.

Research Ireland expects that the Research Body will employ fixed-term contract staff in accordance with current legislation. All staff employed on a Research Ireland Grant must be recruited in compliance with the Research Body's requirements and recommendations for good practice in recruitment and in an open and transparent manner. Research Ireland expects an individual's annual leave entitlement to be taken within the period of the Grant.

⁶ [EUR-Lex - 32005H0251 - EN - EUR-Lex](#)

⁷ All available recruitment instruments should be used, in particular international or globally accessible web-based resources.

Research Ireland's salary contribution includes a contribution to both the remuneration and pension of the individual at the rate indicated in the budget, in accordance with the practices of the Research Body and assuming that a Pension Contribution is required. For example, members of the Single Pension Scheme do not require the cost to be funded when the salary is substantially funded by the State. Where the individual is not employed full time on the Research Programme, costs shall include only that portion of the contribution towards the remuneration which shall produce an equitable distribution of charges for the individual's activities in accordance with methods that shall clearly distinguish the individual's activities on the Research Programme from any other non-Research Ireland funded activities.

If salary increments are requested, they must be applied in accordance with Research Ireland's Team Member Salary Scales⁸ or the relevant scale being referenced. Senior Research / Research Fellow scales cannot be applied unless explicitly requested in the budget associated with the application for funding *and* approved by Research Ireland, as part of the final approved budget *or* as part of a Budget Reallocation Request. Compliance with these conditions may be subject to audit, and Grant funds may be recovered where the Grant Budget Policy has not been adhered to.

Although not a salary, student stipends and fees are ringfenced and cannot be used for any other purpose. Research Ireland's contribution to the student stipends must be paid in full to the student and no part of the stipend will be used to cover any other costs including fees.

4.1.1 Salaries of Applicants and Co-applicants

For the majority of Grants, Research Ireland will **not** provide a contribution towards the salary of the lead applicant (Principal Investigator, Research Centre Director), co-applicant (Co-Investigator), or Funded Investigator. Exceptions apply where salary requests are allowed in certain circumstances or are partly supported for these individuals. Some of these exceptions are outlined below; however, applicants are still required to consult with relevant call documentation to ensure they are familiar with the most current guidance⁹. Where Research Ireland has partnered with an international funder (e.g. Wellcome, the Royal Society, etc.) the lead agency's Grant Conditions will apply. Once again, specific details of allowable salary costs will always be detailed in the relevant Research Programme call documentation.

In a limited number of Research Programme calls, teaching buyout (also referred to as teaching replacement) is permitted. This is typically restricted to the PI and co-PI otherwise known as Lead or Co-Lead. The percentage of teaching buyout permitted will be expressly called out in the relevant Research Programme call document. Teaching buyout costs must be reasonable and justified appropriately. Requests must be made pro-rata and proportional to the time commitment being made on the Grant, detailing the number of hours per week of teaching buyout. The eligibility of teaching buyout costs will be expressly called out in the relevant Research Programme call document.

In a limited number of circumstances, Postdoctoral Researchers based in a Research Body who are acting as a Principal Investigator or Co-Principal Investigator¹⁰, may include up to 100% of their salary as part of the budget request in line with their time commitment to the project¹¹. This provision will be expressly called out in the Research Programme call documentation. Teaching Buyout requests must be submitted at the application stage of the Research Programme call and will be subject to confirmation by the Research Body, as detailed in the Letter of Support.

⁸ [Research Ireland Team Member Salary Scales](#). This scale and the IUA salary scale are aligned.

⁹ Programme criteria are subject to change. Please consult the relevant call documentation on the Research Ireland website.

¹⁰ For the purposes of this policy, the Principal Investigator means the Grant holder, as per Research Ireland's Grant General Terms & Conditions.

¹¹ Please see specific Programme call documents for details.

What is permitted may vary between Research Programme calls and, as such, applicants are encouraged to always consult specific Programme call documentation for further details. This is because requests may be subject to specific eligibilities, approvals, supports, and time constraints as outlined in the Research Programme call documentation.

4.1.2 Overview of Team Member Salaries

Research Ireland will provide **contributions** to fund the salaries¹² of team members according to the following guidelines:

- Research Ireland expects that the majority of funded teams will comprise Postgraduate students (PhD and research-based Master's level) and Postdoctoral Researchers. Within a team, an appropriate ratio of student to Postdoctoral team members should take into consideration supervision requirements and skills needs. This may be guided by the peer review process. Given the recognised importance of student training, it is expected that students will be included on all large research Grants. It is expected that strong justification will be provided where Postgraduate students are not included in the team, unless otherwise guided in the Research Programme call documentation.
- For each team member including, but not limited to, Research Fellows, Postdoctoral Researchers, Research Assistants, PhD students, Master's students, operations staff etc., for whom funding is requested, a description of the required expertise and the specific role of the team member should be included in the Grant application. When preparing a budget, applicants should use a separate budget line item for each individual team member request.
- Contributions to the salaries of Research Assistants, Postdoctoral Researchers, and Research Fellows must align with the Research Ireland Team Member Salary Scale which is available on the Research Ireland website. Clear and explicit justification is required for any request for *Experienced* Postdoctoral Researchers and Research Fellows.
- Contributions to the salaries of individual team members not catered for by the researcher salary scale such as research nurses, registrars, project managers, business development personnel, administrators, personal support etc., must reference the relevant salary scale and include strong justification for why this scale is being used.
- In circumstances where it is appropriate to have part-time team members, the salary paid must be commensurate with their time commitment to the project. For part-time team members, it is the responsibility of the Principal Investigator to certify the time dedicated to the Research Ireland funded Research Programme.
- Research Ireland does not provide contributions to the salaries of collaborators and their team members.
- Research Ireland does not provide a contribution to the salary or benefits of staff within Irish Research Bodies that are already in receipt of entire salaries and associated benefits funded from another source.

¹² For full details regarding Research Ireland salary guidelines, please see Research Ireland's [Team Member Salary Scales](#).

- It is the responsibility of the Research Body to document open and transparent recruitment processes associated with all individuals to be employed as part of a Research Ireland Grant, which should be available to Research Ireland upon request. It is expected that this documentation will also include a detailed description of the relevant roles and responsibilities of the post.
- For team members, Research Ireland funds the position not the person, and reviewers will be requested to evaluate the position at the level requested and with specific reference to the technical skills and experience as outlined in the Research Programme.
- For funding relating to clinical personnel (assistants, scientists, etc), salaries are determined by experience and aligned with the Research Ireland Team Member salary scale (e.g., PhD, Postdoctoral, etc.) where appropriate. In instances where the Research Ireland Team Member salary scale is not suitable (such as clinical nurses), Research Ireland may determine salaries on a case-by-case basis based on the appropriate scale for the profession in question, such as those used within the Health Service Executive (HSE).
- Applicants may also need to consider Research Programme specific guidance. For example, there may be a specific provision for gender balance¹³ or equality, diversity and inclusion considerations within teams.
- Research Ireland expects that there will be no differentiation or disparity in the pay scales between groups or individuals who are engaged in comparable employment for the same Research Body that would amount to discrimination¹⁴.
- Research Ireland may permit the use of Grant funds to support summer students (Undergraduate) and interns where strongly justified. The scale on which they are remunerated should reflect their experience and qualifications and align with any legal requirements concerning minimum pay. The costs should be covered within the flexibility afforded in the budget and not be set out in the application for Grant funding.

4.1.2.1 Research Assistants

Research Ireland will fund a contribution to the salary of Research Assistants according to the Research Ireland Team Member Salary Scale, Level 1. New appointments to the Irish public service¹⁵ should be made at the minimum point (i.e., point 1) on the relevant Research Assistant salary scale, as such, Research Assistant/Level 1 is regarded as an 'entry grade'. A Research Assistant appointed at Level 1 would be expected to hold a primary degree in a relevant discipline and have little or no research experience.

For employment on higher points on the scale, a secondary degree (Master's/PhD) and/or research experience would be expected. The rationale for appointment at the requested level should be described in the Budget Justification.

4.1.2.2 Postdoctoral Researchers

Research Ireland will fund a contribution to the salary of Postdoctoral Researchers according to the Research Ireland Team Member Salary Scale, Level 2A or Level 2B. As the Postdoctoral Researcher scale

¹³ See SEC (2005) 260, [Women and Science: Excellence and Innovation – Gender Equality in Science](#).

¹⁴ [As defined in the Employment Equity Act 1998](#)

¹⁵ [Public Service Pay and Pensions Act 2017](#)

covers a broad range of experience, it is split into Level 2A (New Postdoctoral Researcher, i.e., immediately post PhD) and Level 2B (Experienced Postdoctoral Researcher). In line with Government policy, new appointments to Irish public service should be made at the minimum point (i.e., point 1) on the Postdoctoral Researcher salary scale, as such New Postdoctoral Researchers (i.e., Level 2A) are regarded as an ‘entry grade’.

The point on the scale requested should be determined by qualifications and experience, and the rationale for appointment at that level should be detailed in the Budget Justification. In some instances, the level of salary applicable will be expressly called out in the Research Programme call documentation.

4.1.2.3 Research Fellows

For senior team members who, in the opinion of Research Ireland, have unique and essential skills, Research Ireland may fund a contribution to the salary of a Research Fellow according to the Research Ireland Team Member Salary Scale Level 3.

Research Ireland encourages Research Bodies, in certain cases, to take strategic decisions where they decide to make a level of institutional commitment to senior researchers and are prepared to develop a career framework for them. Research Ireland will, therefore, consider contributions to Research Fellow positions in exceptional circumstances.

The Applicant must fully justify why a level 2B Post Doctoral Researcher cannot complete the proposed work attributed to this position, and this must be fully endorsed by the Research Body. Further, Research Ireland expects that the recruitment process will be open and transparent and in line with appropriate HR recruitment process and relevant policy and further, that the individual appointed will be contractually differentiated from the standard cohort of Postdoctoral Researchers. All of these requirements should be fully outlined and endorsed by the Research Body in a formal Letter of Support, included as part of the Grant application to Research Ireland.

Typically, a Research Fellow would be expected to:

- demonstrate the capacity for independent research;
- have experience of research leadership and management within a research group or laboratory;
- have a strong track record of high-quality research outputs and other diverse forms of scientific, social and/or economic impacts;¹⁶
- have supervisory or co-supervisory experience of Master’s/PhD students;
- possibly have secured independent research funding whilst remaining associated with a Principal Investigator who would act as their mentor;
- have undergone a formal internal promotion such that they are differentiated from the standard cohort of Postdoctoral Researchers and have been given parity with tenured academic faculty.

This role should enable the Research Fellow to build a portfolio of independent achievement which would strengthen a transition to a tenured academic position or senior scientific role in industry.

It is important to note that the inclusion of a support letter will strengthen but not guarantee funding contributions for these positions. It is also important to note that the terminology, with respect to an individual’s job title, in practice may vary at the level of the Research Body. The critical point is the nature

¹⁶ For further information on Research Ireland’s commitment to assess the quality and impact of research through means other than journal-based metrics and research performance metrics, see <https://www.researchireland.ie/about/policies/>

of the hiring procedure and the associated roles and responsibilities, together with the appropriate justification of need and overall fit with the Research Programme.

In relation to starting salary requests for researchers, new appointments to Irish public service¹⁷ should be made at the minimum point (i.e., point 1) on the Research Fellow scale, in line with Government policy. This level is broadly aligned with mid-level academic salaries (e.g., lecturer above the bar, senior lecturer, etc.); therefore, such positions should be recognised by the employer as comparable to such.

4.1.2.4 Senior Research Fellows

For critical senior team members leading a significant strand of the Research Programme, Research Ireland may fund a contribution to the salary of a Senior Research Fellow according to the Research Ireland Team Member Budget Scale, Level 4.

The applicant will be required to provide the justification and information as prescribed for Research Fellows (4.1.2.3), and to reflect the level of appointment being requested. Similarly, the Letter of Support provided by the Research Body should fully justify and endorse this request.

Typically, a Senior Research Fellow would be expected to:

- have secured independent research funding in their own name or as a co-PI;
- have leadership experience of research projects including the management of associated research team(s);
- have a strong track record of high-quality research outputs and other diverse forms of scientific, social and/or economic impacts;¹⁸
- have supervisory experience of Master's/PhD students;
- have undergone a formal internal promotion such that they are differentiated from the standard cohort of Postdoctoral Researchers and have been given parity with tenured senior academic faculty.

It is important to note that the inclusion of a support letter will strengthen but not guarantee funding contributions for these positions. It is also important to note that the terminology, with respect to an individual's job title, in practice may vary at the level of the Research Body. The critical point is the nature of the hiring procedure and the associated roles and responsibilities, together with the appropriate justification of need and overall fit with the Research Programme.

In relation to starting salary requests for researchers, new appointments to Irish public service¹⁹ should be made at the minimum point (i.e., point 1) on the Senior Research Fellow scale. This level is broadly aligned with senior academic salaries (e.g., senior lecturer, associate professor) and, therefore, such positions should be recognised by the employer as comparable to such.

4.1.2.5 Technicians/Laboratory Managers

Salary contributions for dedicated Technicians and Laboratory Managers will not usually be funded via a Research Ireland Grant. Where such roles are considered necessary for delivering on the Research Programme, clear rationale and justification must be provided and reference must be made to the relevant role description, HR recruitment procedure, and local Research Body salary scale. This

¹⁷ [Public Service Pay and Pensions Act 2017](#)

¹⁸ For further information on Research Ireland's commitment to assess the quality and impact of research through means other than journal-based metrics and research performance metrics, see <https://www.researchireland.ie/about/policies/>

¹⁹ [Public Service Pay and Pensions Act 2017](#)

information must be detailed in the Budget Justification. Research Ireland will not contribute to the funding of permanent core staff (e.g., funded by HEA block grant).

4.1.2.6 Administrative Support

Salary contributions for administrative support roles will not usually be funded via a Research Ireland Grant. Where such roles are requested, clear rationale and justification must be provided and reference must be made to the relevant role description, HR recruitment procedure, and local Research Body salary scale (please provide a link to relevant scale). This information must be detailed in the Budget Justification. Research Ireland will not contribute to the funding of any permanent core staff (e.g., funded by HEA block grant).

The following requirements also apply in cases where Research Ireland contributions to an Administrative Support salary are being requested:

- A description of the qualifications required for an individual to be hired, together with the expected roles and responsibilities of the post, must be included.
- Salaries for non-research posts must be aligned to the relevant point on the Research Body salary scale;
- Appropriately detailed justification must be provided for senior administrative posts attracting substantial salaries;
- The Research Body must make provision for an open and transparent recruitment process and reference such process in their application to Research Ireland.

Administrative and senior administrative posts may include, but not be limited to, roles such as: Centre Manager, General Manager, Programme/Project Manager, Finance Managers, Education & Public Engagement Manager, Business Development Manager, Commercialisation Manager, Intellectual Property (IP) Manager etc. Such posts are typically associated with Research Ireland Research Centre Grant applications and other Grants of similar scale.

It is important to note that the terminology, with respect to an individual's job title, in use may vary at the level of the Research Body and the critical point is the nature of the hiring procedure and the associated roles and responsibilities together with the appropriate justification of need and overall fit with the Research Programme.

4.1.2.7 Personal Support

Research Ireland recognises the additional needs of neurodivergent and disabled team members, including those with a chronic and/or ongoing illness or condition, and will allow the use of Grant funds to contribute to the salary of a support person for these individuals for the relevant period of the Grant term. This role can include but may not be limited to: personal administrative support; communication assistance²⁰; physical assistance (e.g., in a laboratory setting); proofreading/editing support. The post should provide pivotal support to the Principal Investigator (or a team member, including individuals receiving a student stipend from the Grant) in day-to-day tasks necessary to successfully carry out the Research Programme. The funds required can be accommodated within the flexibility afforded in the Grant Conditions (see Letter of Offer) and should not be included in the application for Grant funding.

²⁰ See [Assistive Technology](#)

Where the funds required exceed this amount²¹, the applicant may wish to refer to any relevant policy that exists that can also address the supports required.²² Please do not include personal health information relating to a PI or team member in correspondence with Research Ireland.

Research Ireland will not contribute to the funding of any permanent core staff (e.g., funded by HEA block grant).

4.1.3 Annual Increments to Salary

Where appropriate for team members other than students, Research Ireland will contribute to annual, single-point salary increments as tabulated in the Research Ireland Team Member Salary Scales. Once individuals reach the top of the Research Ireland scale, no further increments will be applied.

In addition, Research Ireland may contribute to annual single-point increments for eligible salaries not included in the Research Ireland Team Member Salary Scales (e.g., administrative roles), provided such increments are consistent with the Research Body pay scale norms and current Government policy. Please provide evidence of relevant pay scale points and associated increments in the Budget Justification section of your Grant application to Research Ireland. Given that increments are provided for in the budget, Research Ireland fully expects that they will be applied to the relevant salary.

4.1.4 Pensions.

Research Ireland will fund an employer pension contribution. For team members, this is already included in the Research Ireland Team Member Salary Scales, which incorporate a pension contribution of 20% of core salary. If pension contributions of less than 20% apply, please indicate in the Budget Justification and adjust accordingly (e.g. staff members in the Single Pension Scheme do not require a pension contribution). For other posts, where salary may be an Eligible Direct Cost (e.g., administrative roles), please indicate where an employer pension contribution is included in the budget request and detail in the Budget Justification.

4.1.5 Non-EU/EEA Visa and Health Insurance Requirements

Research Ireland will contribute a maximum of €300 per annum towards the cost of Irish Residence Permits and a maximum of €600 per annum towards the cost of mandatory private health insurance for all Research Ireland-funded postgraduate students from non-EU/EEA countries²³. The funds required can be accommodated within the flexibility afforded in the Grant Conditions (see Letter of Offer) or they may be included in the budget corresponding to Grants awarded to Postgraduate students to undertake PhDs or Master's (by research) who are clearly eligible for these supports.

Research Ireland does not act as an employer with respect to personnel funded by its Grants. It is the responsibility of the Research Body to ensure that it employs staff in accordance with current legislation.

²¹ As guided in the Letter of Offer

²² For example, researchers with disabilities.

²³ As per the Department of Justice [requirements](#)

4.1.6 Postgraduate Students: Stipends and Fees

Student stipends and fees should be requested as separate line items in budget tables. Research Ireland-funded research teams should include PhD students for four years' funding and Master's (by research) students for two years' funding. It is expected that all PhD students will be funded for a term of 4 year, unless there are specific circumstances where this is precluded²⁴.

Full rationale must be provided in the Budget Justification. An additional exception is given below for the training of Medical Practitioners, where three-year studentships may be permitted.

Please note that the stipend is ringfenced i.e., it must not be used for any other purpose and must be awarded (paid) in full to the student as prescribed annually. Research Ireland will monitor compliance.

Research Ireland's contribution to the student stipend and fees is on the basis that students are participating in full-time education. Part-time PhDs or Master's are not permitted.

It is Research Ireland's expectation that any additional work, such as teaching or demonstrating undertaken by the student that is outside their PhD focus, is remunerated separately and appropriately. The stipend is to support their research activities as they pertain to the Research Programme.

Stipends

Research Ireland currently funds postgraduate student stipends at a flat rate of €25,000 per annum for up to four years. This will apply to all budgets associated with Grant applications to Research Ireland from 2025, with reference to the Government of Ireland's Budget 2025.²⁵

The PhD stipend *must not* be used to contribute to Research Body fees under any circumstances.

Research Ireland will not fund PhD students beyond 4 years.

Where adequate justification is provided, Research Ireland will contribute to MD or PhD training of Medical Practitioners for a maximum of three years. Such individuals must have a minimum of two years' relevant post-registration practice experience and should be employed in practice in Ireland. Research Ireland's contribution will be equivalent to an Experienced Postdoctoral Researcher Level 2B, point 1 (Year 1), point 2 (year 2) and point 3 (year 3) of the Research Ireland Team Member Salary Scale. This contribution will not be considered equivalent to a stipend.

Fees

Research Ireland makes a standard €5,750 contribution towards the annual cost of Postgraduate fees, for four years. Where Research Bodies charge reduced fees in final years (e.g., some Research Bodies may offer a 50% fee reduction in year 4), Research Ireland reserves the right to recoup unspent fees where the true cost has not been accurately reflected in the final approved budget.

Example 1:

4-year PhD, Research Body does not offer final year reduction in fees.

Research Ireland contribution is $4 \times €5,750 = €23,000$

²⁴ For example, the [US-Ireland R&D Partnership Programme](#).

²⁵ [Ministers O'Donovan and Collins announce major capital and funding package for the tertiary sector](#)

Example 2:

4-year PhD, Research Body offers 50% reduction in fees in year 4
Research Ireland contribution is $(3 \times €5,750) + (€5,750 \times 50\%) = €20,125$

Example 3:

2-year Master's by research
Research Ireland contribution is $2 \times €5,750 = €11,500$

In cases where, *prior to application*, the Research Ireland Grant applicant has identified a highly competitive, **named, non-EU candidate for a Master's / PhD position**, they may request up to an additional €4,000 per annum over-and-above the standard (EU) fee contribution. Details of the recruitment process and the student's credentials must be included in the application (Budget Justification) and the additional funding for non-EU fees will be granted on a case-by-case basis.

Example 4:

4-year non-EU PhD, institution does not offer final year reduction in fees.
Research Ireland contribution is up to $(4 \times €5,750) + (4 \times €4,000) = €39,000$

Example 5:

2-year non-EU Master's by research
Research Ireland contribution is up to $(2 \times €5,750) + (2 \times €4,000) = €19,500$

If a non-EU PhD student candidate is identified *after* the Research Ireland Grant has been awarded, the Principal Investigator may adjust their budget allocation to pay the additional amount required to cover non-EU fees. This may be done at the discretion of the Principal Investigator under Research Ireland's flexible budget policy, but no additional funding may be requested.

4.2 Equipment

All Equipment/Infrastructure must be acquired, in compliance with all National and EU procurement guidelines, at the lowest cost and upon the most competitive terms having regard to the needs of the Research Programme as to economy, time, quality, and environmental impact²⁶, and without any conflict of interest. The following definition of infrastructure, excluding the associated human resources, derived from the ESFRI²⁷ definition, is employed by Research Ireland:

Research Infrastructure covers major equipment or smaller individual items of equipment, in addition to knowledge-containing resources such as collections, archives, data banks, e-infrastructure and test beds. Research Infrastructures may be "single-sited", "distributed", or "virtual"²⁸, including technology-based infrastructures such as Grid, computing, software and middleware.

Details of all equipment being requested for the Research Programme should be itemised. Small equipment of a value of less than €2,000 should be included in the materials and consumables section. The exception to this is costs associated with computers/laptops/tablets/cellular phones, which must be listed in the equipment section regardless of cost. Furthermore, purchase requests for cellular phones and tablets

²⁶ In line with the [Government of Ireland's Green Public Procurement \(GPP\)](#).

²⁷ ESFRI – [European Strategy Forum on Research Infrastructures](#)

²⁸ Remote communication over electronic networks.

should be reasonable²⁹ and justified³⁰. If funding for High Performance Computing is requested in an application, justification must be provided as to why national high-performance computing facilities cannot be used for the purposes of the Research Programme.

In any event, for an item of equipment which costs in excess of €50,000, a quote number (including the quote) must be included in the Budget Justification. Quotations should also be available for services costing in excess of €50,000 (e.g., DNA sequencing services). Documentation supporting such quotations must be kept in a manner and form that is suitable for audit purposes and such documentation must be made available to Research Ireland upon request.

When large items of equipment/infrastructure are requested, applicants must also submit an associated access charge plan which will be reviewed and approved by Research Ireland, should funding be awarded for the infrastructure requested.

Please see details of Access Charge Plan templates and guidelines on the Research Ireland website³¹. Equipment Refurbishment costs are allowable as an Eligible Direct Cost under the Equipment category on Research Ireland Grants. Such costs must relate to equipment which is clearly identifiable and previously funded by Research Ireland or legacy agencies, SFI or IRC.

4.3 Materials and Consumables

An outline of all materials and consumables that will be used during the course of the Research Programme should be provided alongside detailed justification for all costs. Costs must be identified specifically, with a high degree of accuracy, with the proposed Research Programme. These include costs required to carry out the research, including but not limited to, materials and consumables, access costs to research infrastructures, and animal husbandry costs. Costs associated with organising small conferences, workshops, and focus groups for the purpose of data collection or field work should also be included under materials and consumables. Costs associated with open access publishing³², data management, recruitment and patient engagement may also be included under this section of the budget, where strongly justified. Further details are provided below for some line items:

4.3.1 Equipment Maintenance or Service Charges

Equipment maintenance or service charges are allowable as an eligible direct cost under the Materials and Consumables category. Maintenance or service charges must be supported by a maintenance or service contract with the supplier in relation to the specified item of equipment. Maintenance or service charges must relate to equipment which is clearly identifiable and funded by Research Ireland.³³ This can be either new equipment which is being requested as part of a Research Ireland Grant application or equipment previously funded by Research Ireland. Maintenance or service contracts will be funded over the term of the relevant Research Ireland Grant awarded.

²⁹ Purchase requests should be in line with (and not in excess of) the work requirements of the Research Programme.

³⁰ Including but not limited to requirements related to field work (e.g., Earth science, marine science etc.) and clinical studies.

³¹ [Approved access charges](#)

³² [Open Research \(researchireland.ie\)](https://researchireland.ie)

³³ Since 1 August 2024, the research and innovation activities that were formerly carried on by SFI (which has been dissolved pursuant to section 54 of the 2024 Act) and the Irish Research Council are undertaken by Research Ireland. Grantees acknowledge that Research Ireland is entitled to exercise all rights and other provisions under the 2024 Act which may be relevant to the Grant.

4.3.2 Access Charges

Access charges may be sought for use of infrastructure where Research Ireland pre-approved access charge plans are in place. A listing of key contacts for Research Ireland access charge plans is available on the Research Ireland website³⁴. Charges for access to facilities and services not directly available to the applicant, such as the costs associated with commissioning specific experiments in research facilities and National Testbeds (e.g., ICHEC, Tyndall, CRANN etc.) may also be requested where Research Ireland pre-approved access charge plans are in place and/or where detailed and strongly justified.

In addition, requests may be included for accessing international databases and facilities or for the commissioning of experiments in international facilities/research labs where appropriately detailed justification is provided and where the required infrastructure is not available in Ireland. Costs must be listed as a separate line item and full details should be provided in the Budget Justification. Further, Grant funds can only be used to support research activities that comply with national and European legislation.

4.3.3 Education and Public Engagement

Researchers should ensure that their research activities are made known to society at large in such a way that they can be understood by non-specialists, thereby improving the public's understanding of research. The Research Ireland Discover Programme is Research Ireland's primary mechanism for direct funding of Education and Public Engagement (EPE) activities. Funding in support of EPE activities is also permitted for Research Ireland Grants funded under selected Research Programme calls, for example, Research Centres and Strategic Partnerships. Although the direct funding of *significant* EPE activities is not typically included as part of other Grants, costs for small scale activities may be permitted where relevant and justified, as guided and permitted in Research Programme call documentation. Examples might include collaborations with festival organisers, artists or similar, to create a greater understanding and interest amongst the public in research. Costs for citizen science initiatives or impact activities which might inform the proposed Research Programme are also permitted. Requests should be included as separate line items under the materials and consumables section of the budget.

4.3.4 Scientific Animal Protection Authorisation Fees

The Health Products Regulatory Authority (HPRA) is the competent authority in Ireland responsible for the implementation of EU legislation³⁵ for the protection of animals used for scientific purposes. The HPRA provide guidelines on fees³⁶ for individual authorisation applications on their website. Research Ireland permits requests for annual fees associated with individual authorisation for Principal Investigators and team members, where relevant and justified.

4.3.5 Assistive Technology

Research Ireland recognises that assistive technology may be required to support the needs of a Principal Investigator and/or member(s) of the Research Team³⁷ in delivering the objectives outlined in a Research Programme. Requests for assistive technologies may include, but not be limited to, dictation software,

³⁴ [Approved access charges – key contacts](#)

³⁵ [Legislation for Scientific Animal Protection](#)

³⁶ [Scientific Animal Protection Guidelines and Forms](#)

³⁷ Researchers funded by Research Ireland and based in an Eligible Research Body, per the Research Ireland Grant General Terms & Conditions

reading software, and text predictive software. The Principal Investigator should **not** identify this budget in the Research Ireland Grant application. The funds required can be accommodated within the flexibility afforded in the Grant Conditions (see Letter of Offer). Where the costs being requested exceed those permitted within the flexibility afforded in the Grant Conditions and require the submission of a Budget Reallocation Request, assistive technology hardware should be requested under the budget heading 'Equipment', whereas software should be included under the Materials and Consumables section. In these instances, the Principal Investigator may wish to contact the Research Programme email inbox directly. Please do not include personal health and/or medical information relating to a PI or Research team member in correspondence with Research Ireland.

Where the funds required exceed this amount³⁸, recipients of Grant funding and/or team members should refer to the Research Ireland Disability Policy.³⁹

Before requesting budget for Assistive Technology, please refer to the Disability Policy and the Disability Guidance Document for information about eligible and ineligible costs.⁴⁰

4.3.6 Data Management Plans

As long as adequate justification is provided within the Research Ireland Grant application, a contribution to the costs associated with the implementation and periodic review of data management plans (DMPs)⁴¹ may be included as an Eligible Direct Cost. These costs may include, but are not limited to, storage costs, hardware, and repository charges. The justification should demonstrate the value for money, both in relation to method chosen and also to the value of the data. Expenditure must be incurred before the end date of the Grant.

Please note that Research Ireland will not support the salary of an institutional data steward unless this has been expressly called out as an Eligible Direct Cost in a Research Programme call document or agreed to in writing with Research Ireland personnel.

4.4 Travel

Research Ireland recognises the value of geographical, intersectoral, inter- and trans-disciplinary, and virtual⁴² mobility as well as mobility between the public and private sector as an important means of enhancing research knowledge and professional development at any stage of a researcher's career. In line with this, only reasonable and vouched travel and subsistence costs for journeys and events directly related to the Research Programme or for the learning of special techniques and undertaken by the Principal Investigator or team members may be requested as eligible direct cost on the Research Ireland Research Grant.

Applicants are encouraged to follow Research Ireland's carbon-focused travel hierarchy as outlined in Research Ireland's Guidance for Sustainable Travel⁴³. Applicants should outline the details of travel and subsistence expenses related to conferences and workshops, research collaboration, and working visits and should indicate the number of team members involved. Individual line items must be included to

³⁸ As guided in the Letter of Offer

³⁹ For example, researchers with disabilities.

⁴⁰ <https://www.researchireland.ie/about/policies/>

⁴¹ For applicant guidance on Data Management Plans (DMPs), see <https://www.researchireland.ie/about/policies/>

⁴² Remote communication over electronic networks.

⁴³ <https://www.researchireland.ie/about/policies/>

highlight these different types of travel requests. Requests must be in accordance with the established travel and subsistence policies of the Research Body.

In the case of conference attendance, please supply the conference name and location where possible. Research Ireland will contribute an average of no more than €1,500 per team member, per year, towards the costs attributed to conference/workshop attendance for a total of one year less than the term of a Research Ireland Grant (e.g., for PhD students, Research Ireland would consider requests for 3 years of a 4-year studentship. For a 3-year Postdoctoral position, Research Ireland would consider requests for 2 years etc.). Principal Investigators may request conference travel costs for up to €1,500 per annum for the full duration of a Grant. Research Ireland does not typically contribute towards the membership fees of any professional or societal organisation⁴⁴. However, there are instances where members⁴⁵ may receive discounts towards conference registration, to the extent that the membership fee PLUS conference registration would amount to less than the standard (non-member) conference registration fee. In such instances, Research Ireland will consider covering the costs of professional registration provided the request is reasonable⁴⁶ and justified⁴⁷ in the Grant application.

Where a specific conference or workshop is identified and the costs associated with those are clearly supported, these costs can be included as a separate budget line in the budget template of the Grant application.

In the case of working visits of the Principal Investigator or team members, the rates sought for subsistence and other allowances must comply with the relevant policy of the Research Body and must not deviate from the rates published by the Department of Public Expenditure and Reform⁴⁸. Business class travel is not an allowable cost.

In addition, funding requests to host high-calibre international collaborators in Ireland to work with researchers in the Principal Investigator's lab to carry out research for a fixed period of time may be considered. These collaborators must be prominent, high-profile international researchers from academia or industry. The visit must encourage further collaborations with world-class centres of research excellence and help raise international awareness and recognition of high-quality research taking place in the Principal Investigator's lab. Funding may also be requested for short term exchanges of team members or summer students.

Finally, Research Ireland will provide up to €500 per annum for research-related resources or activities that may facilitate alternatives to travel, such as video-conferencing, communication, and file-sharing software⁴⁹. Costs requested should be justified by demonstrable avoided travel costs⁵⁰. However, it remains the responsibility of all researchers and/or their respective Research Bodies to ensure adequate core infrastructure⁵¹ is available to facilitate virtual or telephonic communication options.

⁴⁴ See ineligible costs.

⁴⁵ Of any professional or societal organisations.

⁴⁶ Professional registration will only be considered alongside the intent of the researcher's attendance at the respective conference within that same year. Please note that the inclusion of professional registration fees will form part of the conference registration covered by Research Ireland and will not be exclusive of the standard €1,500 mentioned above.

⁴⁷ Evidence should be provided detailing the costs associated with both the non-member and member (including professional registration fee) conference registration fee.

⁴⁸ [Domestic Subsistence Allowances](#) and [Subsistence Allowances Abroad](#)

⁴⁹ To be requested from the travel budget.

⁵⁰ For example, a reasonable request would be one in which the researcher can clearly avoid expense exceeding €500 per annum through the use of such software and the related avoidance of non-virtual travel.

⁵¹ Including but not limited to technical and office hardware, and high-speed broadband connectivity.

5. Ineligible Costs

Ineligible costs, for the purpose of this policy, are costs that cannot generally be included in the requested budget corresponding to a Research Ireland Grant application. Costs generally considered ineligible may be allowed on occasion where *specifically outlined* in a Research Programme call document. In addition, exceptions may be allowable ‘post-award’ where Research Ireland approval has been requested and granted in advance, although no additional funding may be requested. Ineligible costs include, but are not limited to:

- Teaching buyout/replacement⁵²
- Collaborators’ salaries
- Clinical Time Buyout (exceptions may apply)
- Technology Transfer or Patent Costs
- Legal Fees
- Journal Subscriptions
- Membership Fees (exceptions may apply)
- Relocation Expenses (exceptions may apply⁵³)
- Entertainment and hospitality expenses except such reasonable expenses accepted as wholly and exclusively necessary for carrying out the Research Programme
- Contingency or Miscellaneous Costs
- Data Management consultants or institutional data stewards.

6. Cost Share and Funding from non-Research Ireland sources

Specific cost share requirements will be detailed in individual Research Ireland Programme call documentation. All documentation relating to cost share must be available for audit purposes if required. Recipients of large Research Ireland Grants, including Research Ireland Centres, are required to report on a regular basis the value of cost share received from Industry Partners.

Where cash or in-kind contributions from industry or other organisations have been agreed in advance, details must be provided and a description in the budget justification as to how these contributions complement the requested budget from Research Ireland. Costs to be provided by industry or other organisations should not be included in the Research Ireland requested budget (including the budget template).

7. Budget Justification

The budget justification is the narrative explanation of the budget. It helps Research Ireland and reviewers to evaluate whether the budget requested is reasonable. It should clearly explain why requested eligible costs are necessary for the proposed Research Programme and how they have been calculated.

⁵² Unless expressly called out in the relevant Research Programme call document.

⁵³ In limited Research Programme calls, appropriate relocation cover may be considered where an applicant is relocating to establish a new research group and requires funding for set-up costs or significant infrastructure. Applicants should consult the relevant Research Programme call documentation.

Specific budget justification requirements are detailed in individual Research Programme call documentation. Some general guidance is provided in the following bullet points:

- When constructing a budget justification, follow the same order as that in the itemised budget form, so reviewers and Research Ireland staff can easily compare the two documents.
- Ensure that everything in your budget is referenced in the budget justification and is aligned with the research proposal. Provide additional details for large budgetary requests.
- For Staff costs, include appropriate details relating to scale, years post PhD, roles and responsibilities. Provide justification for the level of the post requested, describing why a certain level of experience or qualifications is required, and with specific reference to the relevant aspects of the Research Programme; A justification is not required for salary contributions to personal supports, i.e., personal health information should never be provided.
- For equipment costs, adhere to requirements for quotations and justify why existing equipment cannot be used (locally or nationally) and why this equipment is critical for the current Research Programme.
- Where the costs associated with equipment exceed €50k, a quote number (including the quote) must be provided as part of the budget justification.
- For Materials and Consumables (which may also include costs associated with field studies), provide details relating to estimated numbers of runs, numbers for animal experiments etc. Remember to consider that these costs will also be evaluated with reference to the size, experience and skills of the proposed team.
- For travel, include details/locations (UK, EU, US, etc.) of conferences where possible. Visits to a collaborator's lab, or visits to collections, libraries, or fieldwork, must be strongly justified and must include estimated duration and specific purpose.
- Clear indication should be given where funding is being apportioned to collaborators. Please note that collaborators outside the Republic of Ireland or those not located within Research Bodies in the Republic of Ireland are not eligible to receive funding from Research Ireland's budget, but may receive funds through Grants that have been specifically provided for by Co-Funding Partners.
- If funding is sought for overseas services (e.g., contract research), this must be strongly justified and the rationale for not carrying out this activity in Ireland must be explained. Consideration must also be given to National and European law.
- Access charges, where allowable, should be linked to an approved access charge plan.
- All costs must be eligible, reasonable, and directly aligned to the Research Programme.

8. Post Award Grant Budget Management

Once funded, Research Ireland Grant holders have some flexibility in the design of revised budgets in order to best achieve the objectives of the funded Research Programme. Future changes will be possible as needed and as justified within the terms of the corresponding Letter of Offer and Research Ireland's Grant General Terms and Conditions. Further information is available on the Research Ireland website.

8.1 Budget Reallocations

- Approval must be sought through submission of a Budget Reallocation Request as detailed in the relevant Research Ireland policy⁵⁴.

⁵⁴ [Research Ireland Budget Reallocation Policy](#)

8.2 No Cost Extensions

- Full information on how to request an extension are detailed in the relevant Research Ireland No Cost Extension (NCE) policy⁵⁵.

8.3 Maternity/Paternity/Adoptive Leave

- Research Ireland Grant holders can apply to Research Ireland for a supplemental discretionary allowance to support them or a team member (including a PhD or Master's student) funded on a Research Ireland Grant⁵⁶ during a period of maternity, paternity, or adoptive leave. Please refer to the Research Ireland Maternity/Paternity/Adoptive Policy⁵⁷ for full details of allowable entitlements and how to apply.

8.4 Long-Term Sick Leave

- Research Ireland does not fund the costs of replacing Research Ireland-funded team members on long-term sick leave.

8.5 Termination Costs

- Research Ireland does not fund redundancy or other termination costs.

Appendix 1:

Contributions to the salaries of applicants based in certain Research Bodies may be permitted in specific situations. For example, investigators based in the Tyndall National Institute (TNI) are advised to consult with their Research and/or Financial office *and* Research Ireland to seek specific guidance in this regard.

In the first instance, the following details should be provided to Research Ireland by a TNI Principal Investigator when requesting support for their salary as part of their final budget submission:

- 1) A clear reference to, and justification for, the salary scale being requested;
- 2) A statement outlining **all** other (non-Research Ireland) salary contributions they are in receipt of at the time of their budget submission;
- 3) A statement outlining all other (non-Research Ireland) contributions they will be in receipt of during the term of the Grant, if funded; and
- 4) A statement outlining their time commitments (as a percentage of their total time) to any other research project which is active at the time of their application submission. The information provided may be subject to audit if the Grant is awarded.

Where the Grant is awarded, Research Ireland may require the TNI Financial Office to agree and approve the salary scale used at the stage of the application where the budget is being revised.

END

⁵⁵ [Research Ireland No Cost Extensions Policy](#)

⁵⁶ Postgraduate students must be a research student with a studentship contract duration of 24 month or greater. This does not extend to taught Master's students of any duration.

⁵⁷ [Maternity, Paternity and Adoptive Leave Policy](#)