

# SFI Grant Budget Policy

*Version: July 2016*

## **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. 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 Science Foundation Ireland, the Government of Ireland, or any of their respective servants or agents. SFI Terms and Conditions of Research Grants shall govern the administration of SFI awards to the exclusion of this and any other oral, written, or recorded statement.

## Table of Contents

<b>1.</b>	<b>INTRODUCTION .....</b>	<b>3</b>
<b>2.</b>	<b>DESCRIPTION OF ELIGIBLE DIRECT COSTS .....</b>	<b>3</b>
<b>3.</b>	<b>GENERAL OVERHEADS .....</b>	<b>3</b>
<b>4.</b>	<b>BUDGET CATEGORIES .....</b>	<b>4</b>
<b>4.1.</b>	<b>STAFF .....</b>	<b>4</b>
A.	SALARIES OF APPLICANTS AND CO-APPLICANTS.....	4
B.	OVERVIEW OF TEAM MEMBER SALARIES.....	5
C.	RESEARCH ASSISTANTS .....	6
D.	POSTDOCTORAL RESEARCHERS.....	6
E.	RESEARCH FELLOWS.....	6
F.	SENIOR RESEARCH FELLOWS .....	7
G.	TECHNICIANS/LABORATORY MANAGERS .....	8
H.	ADMINISTRATIVE SUPPORT.....	9
I.	ANNUAL INCREMENTS TO SALARY .....	9
J.	PENSIONS .....	9
K.	POSTGRADUATE STUDENTS STIPENDS AND FEES .....	10
<b>4.2.</b>	<b>EQUIPMENT .....</b>	<b>11</b>
<b>4.3.</b>	<b>MATERIALS AND CONSUMABLES .....</b>	<b>12</b>
A.	EQUIPMENT MAINTENANCE CHARGES.....	12
B.	ACCESS CHARGES .....	12
C.	EDUCATION AND PUBLIC ENGAGEMENT .....	13
D.	SCIENTIFIC ANIMAL PROTECTION AUTHORISATION FEES.....	13
<b>4.4.</b>	<b>TRAVEL .....</b>	<b>13</b>
<b>5.</b>	<b>INELIGIBLE COSTS .....</b>	<b>14</b>
<b>6.</b>	<b>COST SHARE .....</b>	<b>14</b>
<b>7.</b>	<b>BUDGET JUSTIFICATION.....</b>	<b>15</b>
<b>8.</b>	<b>POST AWARD BUDGET MANAGEMENT .....</b>	<b>16</b>
A.	BUDGET REALLOCATIONS .....	16
B.	NO COST EXTENSIONS.....	16
C.	MATERNITY LEAVE.....	16
D.	LONG-TERM SICK LEAVE .....	16
E.	TERMINATION COSTS .....	16

## 1. Introduction

This policy describes Science Foundation Ireland's (SFI's) budgetary requirements in relation to both the submission of grant applications for review and the management of funded award budgets.

Details are provided relating to budgetary information which should be included in the submission of a proposal to SFI. The scope of this document covers the majority of SFI's research programmes although specific programmatic rules will apply. For such additional specific programmatic guidelines, applicants are required to refer to the relevant call and associated documentation.

SFI acknowledges that, following award, the approved budget may need to be modified over time. Therefore, it is recognised that a certain degree of flexibility in the design of revised budgets is required in order to best achieve the objectives of the funded research programme. Budget revisions may be permitted provided that they are appropriately justified within the terms of the corresponding Letter of Offer, SFI Terms and Conditions of Research Grants, SFI Policy on Budget Reallocations and other relevant SFI policies.

The Grant budget may only be used to fund Eligible Costs incurred in accordance with the Terms and Conditions of Research Grants.

## 2. Description of Eligible Direct Costs

Direct Costs eligible for support from SFI awards shall only be those specified in the budget, as agreed with SFI, and shall comply with the Grant Budget Policy and the Grant Conditions.

- Eligible Direct Costs are those costs that can be uniquely and unambiguously identified with a particular Research Programme.
- 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 work, then such costs shall be eligible only in proportion that such costs bear to the proportionate benefit derived from them by the Research Programme;
  - not otherwise reasonably available and accessible;

## 3. General Overheads

- General Overheads are defined as the general facility made available by the Research Body for use by the Research Programme, including office and research space; utilities (i.e. electricity, heat, and water); technical and other support; and clerical and administrative staff and represents a contribution toward the Indirect Costs incurred by the Research Body to host the Research Programme.

- Overheads are payable to the Research Body up to a maximum sum equivalent to a percentage of Direct Costs, as defined in accordance with any guidance issued by SFI in this respect from time to time. In the absence of any such guidance, 30% of the Direct Costs will apply, excluding therefrom the cost of all equipment identified in the application, also referred to as "Modified" Total Directs Costs.

## 4. Budget Categories

### 4.1. Staff

Science Foundation Ireland does not act as an employer with respect to personnel funded on an SFI award, and therefore in all cases where support is provided on an award for the employment of staff, the Research Body undertakes to issue a contract of employment that is in compliance with relevant laws and regulations and provided that the terms of such employment shall enable the Research Body to comply with the requirements of the SFI Terms and Conditions.

The Research Body must accept full responsibility for the management, monitoring and control of all the research activities funded by the award and all those persons (including employees, students and visiting researchers) employed or involved with any activities funded as a result of an SFI award.

SFI expects that the Research Body will employ fixed-term contract staff in accordance with current legislation. All staff employed as a result of an SFI award 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. SFI expects an individual's annual leave entitlement to be taken within the period of the grant.

SFI's contribution to salary includes a contribution to the remuneration and pension of the individual at the rate indicated in the Budget, in accordance with the practices of the Research Body. 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 activity.

#### a. Salaries of Applicants and Co-applicants

For the majority of awards, SFI will not provide a contribution towards the salary of the lead applicant (Principal Investigator), co-applicant (Co-investigator) or any Funded Investigator. Exceptions apply, where salary is allowed in certain circumstances, or is partly supported for these individuals. Some of these exceptions are listed below and full details are available in the relevant call documentation<sup>1</sup>. In addition, Science Foundation Ireland has partnered with a number of international funders (including the Wellcome Trust, the Royal Society etc.) and specific details of allowable salary costs are detailed in the relevant call documentation.

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<sup>1</sup> Programme criteria are subject to change. Please consult the relevant call documentation on the SFI website.

- SFI Starting Investigator Research Grant (SIRG)
- SFI President of Ireland Young Researcher Award (PIYRA)
- SFI President of Ireland Future Research Leaders
- SFI / EI Technology Innovation Development Award (TIDA)
- SFI Industry Fellowship Programme
- SFI ERC Development Programme

In addition, contributions to the salaries of applicants based in certain eligible research bodies may also be permitted in certain situations (e.g. Tyndall National Institute). Investigators based in the Tyndall National Institute are advised to consult with their research office and SFI where required, to seek specific guidance in this regard.

#### **b. Overview of Team Member Salaries**

SFI will provide **contributions** to fund the salaries of team members according to the following guidelines:

- SFI expects that the majority of funded teams will be composed of postgraduate students (PhD and Research based Masters level) and postdoctoral researchers. Within a team, an appropriate ratio of student to postdoctoral team member should take into consideration supervision requirements and skills needs. Given the recognised importance of student training it is expected that students will be included on all large research grants, unless very strongly justified otherwise.
- For each team member including, but not limited to, research fellows, postdoctoral researchers, research assistants, PhD students, Masters 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 application.
- **Contributions** to the salaries of research assistants, postdoctoral researchers and research fellows must align with the SFI Team Member Budget Scale which is available on the SFI website. Clear and explicit justification is required for any request for *experienced* postdoctoral researchers and research fellows. When preparing a budget, applicants should use a separate budget line item for each individual staff request.
- **Contributions** to the salaries of individual team members not catered for by the researcher salary scale such as research nurse, registrar, project managers, business development personnel, administrators etc., must reference the relevant salary scale and include strong justification.
- 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 SFI funded programme.

- SFI does not provide contributions to the salaries of collaborators.
- SFI does not fund the salary or benefits of staff within Irish Research Bodies that are already in receipt of salaries and benefits funded from another source.
- 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 an SFI award, which should be available to SFI 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, SFI funds the position not the person and reviewers will be requested to evaluate the position at the required level.

#### **c. Research Assistants**

SFI will fund a contribution to the salary of Research Assistants according to the SFI Team Member Budget Scale, Level 1 ([SFI Team Member Budget Scales](#)). Research Assistant/Level 1 is regarded as an 'entry grade'. A recipient at Level 1 would be expected to hold a primary degree in a relevant discipline and to have little or no research experience.

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

#### **d. Postdoctoral Researchers**

SFI will fund a contribution to the salary of Postdoctoral Researchers according to the SFI Team Member Budget Scale, Level 2A or Level 2B ([SFI Team Member Budget Scales](#)). As the postdoctoral scale 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). New Postdoctoral Researcher/Level 2A is 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 explained in the Budget Justification.

#### **e. Research Fellows**

For senior team members who, in the opinion of SFI, have unique and essential skills, SFI may fund a contribution to the salary of a Research Fellow according to the SFI Team Member Budget Scale Level 3 ([SFI Team Member Budget Scales](#)).

SFI 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. SFI will therefore consider contributions to Research Fellow positions only in exceptional circumstances. Such contributions may be made in cases where, in the opinion of SFI, such an appointment is justified, where the Research Body has made provisions for an open and transparent recruitment process, and where the individual will be contractually differentiated from the standard cohort of Postdoctoral Researchers - this information must be contained in a formal letter from the Research Body and be included as part of the proposal as a letter of support. The letter should include a description of the recruitment procedure or reference to the appropriate HR policy. Such recruitment procedures should include a description of the roles and responsibilities, above and beyond those which would be expected of a Senior Postdoctoral researcher. To demonstrate to reviewers that appropriate candidates may be available to fill such a role, the applicant may, in the body of the proposal, wish to indicate the identity of potential candidates for this role, where appropriate. The position must however be advertised and the appointment made via an open and transparent recruitment process.

*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 publications
- have supervisory or co-supervisory experience of Masters/PhD students
- possibly have secured independent research funding whilst remaining associated with a PI 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 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 scientific justification of need and overall fit with the research programme.

Requests should be made at point 1 on the Research Fellow scale. 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.

#### **f. Senior Research Fellows**

For critical senior team members leading a significant strand of research, SFI may fund a contribution to the salary of a Senior Research Fellow according to the SFI Team Member Budget Scale, Level 4 ([SFI Team Member Budget Scales](#)).

Such contributions may be made in cases where, in the opinion of SFI, such an appointment is justified, where the Research Body has made provisions for an open and transparent recruitment process, and where the individual will be contractually differentiated from senior Postdoctoral Researcher and Research Fellow roles. This information must be contained in a formal letter from the Research Body, included as part of the proposal as a letter of support. The letter should include a description of the recruitment procedure or reference to the appropriate HR policy. Such recruitment procedures should include a description of roles and responsibilities above and beyond those which would be expected of a Research Fellow. To demonstrate to reviewers that appropriate candidates may be available to fill such a role, the applicant may, in the body of the proposal, wish to indicate the identity of potential candidates for this role, where appropriate.

*Typically*, a Senior Research Fellow would be expected to:

- have secured substantial independent research funding in their own name as Principal Investigator
- have experience of overall research leadership of funded research projects including the management of a research team(s)
- have a strong track record of high quality publications
- have supervisory experience of Masters/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 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 scientific justification of need and overall fit with the research programme.

Requests should be made at 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.

#### **g. Technicians/Laboratory Managers**

Contributions to salary for dedicated Technicians and Laboratory Managers will not usually be funded via SFI awards. Where such roles are warranted, this should be clearly justified and institutional salary guidelines should be applied and referenced. 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. SFI will not contribute to the funding of any permanent core staff (e.g. funded by HEA core funding).



## **h. Administrative Support**

Contributions to salary for administrative support roles will not usually be funded via SFI awards. 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. SFI will not contribute to the funding of any permanent core staff (e.g. funded by HEA core funding). The following details also apply in cases where SFI contributions to Administrative Support salary are being considered:

- A description of the qualifications required for an individual to be hired, together with the expected roles and responsibilities of the post must be available upon request
- Requests for non-research posts must be aligned to the relevant point on the Research Body 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

Requests for contributions to administrative and senior administrative posts could include, but are not limited to, roles such as: Centre Manager, General Manager, Project Manager, Finance Managers, Education & Outreach Manager, Business Development Manager, Commercialisation Manager, IP Manager etc. Such requests are associated predominantly with SFI Research Centre Awards.

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.

## **i. Annual Increments to Salary**

Where appropriate, for team members other than students, SFI will contribute to annual, single-point salary increments as tabulated in the [SFI Team Member Budget Scales](#). Once individuals reach the top of the relevant scale, no further increments will be applied.

In addition, SFI may contribute to annual single-point increments for eligible salaries not included in the SFI team member budget scales (e.g. administration positions), provided such increments are consistent with the Research Body pay scale norms and with current Government policy. Please provide evidence of relevant pay scale points and associated increments in the Budget Justification section of your grant application to SFI.

## **j. Pensions**

SFI will fund an employer pension contribution. For team members this is already included in the [SFI Team Member Budget 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. For other posts, where salary may be an eligible cost (e.g. administrative roles), please indicate where an employer pension contribution is included in the budget request and detail in the budget justification.

**As stated previously, SFI 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.**

### **k. Postgraduate Students Stipends and Fees**

Student stipends and fees should be requested as separate items, and listed as separate line items in budget tables. SFI-funded research teams may include PhD students for four years' funding and Masters (by research) students for two years. It is expected that all PhD students will be funded *for a duration of 4 years*, unless under specific circumstances, this is precluded. 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 are permitted.

#### **Stipends**

SFI funds postgraduate student stipends at a flat rate of €18,500 per annum for up to four years. The PhD stipend *must not* be used to contribute to Research Body fees under any circumstances.

Where adequate justification is provided, SFI may 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. Stipends will be provided at Experienced Postdoctoral Researcher Level 2B, point 1 (Year 1), point 2 (year 2) and point 3 (year 3) of the SFI Team Member Budget Scale.

#### **Fees**

**SFI makes a standard €5,500 contribution towards the annual cost of postgraduate fees, for up to four years** (this is reduced accordingly where Research Bodies charge reduced fees in final years e.g. some Research Bodies may offer a 50% fee reduction in year 4 etc.).

Example 1:

4 year PhD, institution does not offer final year reduction in fees.

SFI contribution is  $4 \times €5,500 = €22,000$

Example 2:

4 year PhD, institution offers 50% reduction in fees in year 4

SFI contribution is  $(3 \times €5,500) + (€5,500 \times 50\%) = €19,250$

Example 3:

2 year Masters by research

SFI contribution is  $2 \times \text{€}5,500 = \text{€}11,000$

In cases where, *prior to application*, the grant applicant has identified a highly competitive, **named non-EU candidate for a Masters / 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.

SFI contribution is up to  $(4 \times \text{€}5,500) + (4 \times \text{€}4,000) = \text{€}38,000$

Example 5:

2 year non-EU Masters by research

SFI contribution is up to  $(2 \times \text{€}5,500) + (2 \times \text{€}4,000) = \text{€}19,000$

If a non-EU PhD student candidate is identified *after* the award has been granted, the PI 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 PI under SFI'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 least cost and upon the most competitive terms having regard to the needs of the Research Programme as to economy, time, and quality, and without any conflict of interest. The following definition of infrastructure, excluding the associated human resources, derived from the ESFRI<sup>2</sup> definition, is employed by SFI:

*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" including technology based infrastructures such as Grid, computing, software and middleware.*

Details of all requested equipment necessary 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, which must be listed in the equipment section regardless of cost. If funding for computer cluster resources is requested in an application, justification must be given as to why national high performance computing facilities cannot be used for the purposes of the project.

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<sup>2</sup> ESFRI – European Strategy Forum on Research Infrastructures

In any event, for an equipment item which costs in excess of €50,000, the quote number and cost must be included in the budget justification. Quotations should also be available for services costing in excess of €50,000 (e.g. 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 SFI on 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 SFI, should funding be awarded for the infrastructure requested. Please see details of Access Charge Plan templates and guidelines on the SFI website<sup>3</sup>.

Equipment Refurbishment costs are allowable as an eligible cost under the Equipment category on SFI awards. Such costs must relate to equipment which is clearly identifiable and previously funded by SFI.

### **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 and animal costs. Publication costs, open access costs, bench fees, recruitment costs and patient engagement costs may also be included under this section of the budget where strongly justified. Further detail is provided below for a number of line items:

#### **a. Equipment Maintenance Charges**

Equipment maintenance charges are allowable as an eligible cost under the Materials and Consumables category. Maintenance charges must be supported by a maintenance contract with the supplier in relation to the specified item of equipment. Maintenance charges must relate to equipment which is clearly identifiable and funded by SFI. This can be either new equipment which is being requested as part of an application or equipment previously funded by SFI. Maintenance charges will be funded over the term of the specific award only.

#### **b. Access Charges**

Access charges may be sought for use of infrastructure where SFI pre-approved access charge plans are in place. A listing of key contacts for SFI access charge plans is available on the SFI website<sup>3</sup>. 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 SFI 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

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<sup>3</sup> <http://www.sfi.ie/funding/grant-policies/sfi-access-charge-plans.html>

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.

### **c. Education and Public Engagement**

The SFI Discover Programme is Science Foundation Ireland's primary mechanism for direct funding of Education and Public Engagement (EPE) activities. In addition, direct funding of EPE activities are permitted and expected under SFI Research Centres as detailed in the relevant call documentation. Direct funding of *significant* EPE activities as part of other awards is not currently permitted although costs for small scale activities may be permitted where relevant and justified. Examples might include collaborations with festival organisers, artists or similar to create greater understanding and interest amongst the public in your research; smaller scale citizen science where the outputs or data collected informs your research. Requests should be included as separate line items under the Materials and Consumables section of the budget.

### **d. Scientific Animal Protection Authorisation Fees**

The Health Products Regulatory Authority (HPRA) is the competent authority in Ireland for the protection of animals used in scientific studies. The HPRA provide guidelines on fees<sup>4</sup> for individual authorisations on their website. SFI permits requests for individual authorisation annual fees for PIs and all team members, where relevant and justified.

## **4.4. Travel**

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 a direct cost on the research grant.

The applicant should outline the details of travel and subsistence expenses related to conferences and workshops, scientific collaboration and working visits and should indicate the number of team members involved. Individual line items must be included to 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. For conference/workshop attendance for team members, SFI expects that costs would not exceed an average of €1,500 per team member per year, for a total of one year less than the term of an award (e.g. For PhD students, SFI would consider requests for 3 years of a 4-year studentship. For a 3-year postdoctoral position, SFI would consider requests for 2 years etc.). PIs may request conference travel costs for up to €1,500 per annum for the full duration of an award.

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<sup>4</sup> <https://www.hpra.ie/homepage/veterinary/scientific-animal-protection/sap-guides-and-forms>

In the case of working visits of applicant or team members, the rates sought for subsistence and other allowances and 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 Reform. 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 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 Investigator's lab. Funding may also be requested for short term exchanges of team members or summer students.

## 5. Ineligible Costs

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

- Collaborator Salary
- International Collaborator Research Costs
- Replacement Teaching Costs (exception for Investigator Career Advancement Awards and Industry Fellowships)
- Clinical Time Buyout (exceptions may apply)
- Technology Transfer or Patent Costs
- Legal Fees
- Conference Organisation
- Journal Subscriptions
- Membership Fees
- Relocation Expenses (exceptions apply, where detailed in call documentation)
- Entertainment and hospitality expenses except such reasonable expenses accepted as wholly and exclusively necessary for carrying out the Research Programme
- Contingency or Miscellaneous Costs

## 6. Cost Share

Specific cost share requirements will be detailed in individual programme call documentation.

If cash or in-kind contributions from industry, or other collaborator, have been agreed, please provide details and describe in the budget justification how they complement the requested budget from SFI. This could include cost share for international collaboration where the cost of activities in the partner country are to be covered by an international funder. Costs to be covered by industry or other entity should not be included in the proposed budget. Some additional guidance on industry cost-share is

provided on the SFI website under [Industry Cost Share](#). All documentation relating to cost share provided to the academic partners must be available for audit purposes if required. Holders of large SFI awards, including SFI Research Centres, are required to report on a regular basis on the value of cost share received from Industry Partners.

## 7. Budget Justification

The budget justification is the narrative explanation of the budget. It helps SFI 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. Specific budget justification requirements are detailed in individual 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 SFI 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 the most significant 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
- 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
- For Materials and Consumables 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 must be strongly justified and must include estimated duration and specific purpose
- Clear indication should be given where funding is apportioned to collaborators. Please note that collaborators outside the Republic of Ireland or those not located within eligible Research Bodies in the Republic of Ireland are not eligible to receive funding through SFI awards
- If funding is sought for overseas services, this must be strongly justified and the rationale for not carrying out this activity in Ireland must be explained
- 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 Budget Management

Once funded, award holders have some flexibility in the design of revised budgets in order to best achieve the research 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 SFI Terms and Conditions. Further information is available on the SFI website:

### a. Budget Reallocations

- Approval must be sought through submission of a Budget Reallocation Request as detailed in the relevant SFI policy<sup>5</sup>.

### b. No Cost Extensions

- Full information on how to request an extension are detailed in the relevant SFI No Cost Extension (NCE) policy<sup>6</sup>.

### c. Maternity Leave

Award holders are permitted to apply for a supplemental discretionary allowance to support their SFI funded award when either a Principal Investigator (PI) or a team member funded on an SFI award takes a period of maternity or adoptive leave. Please refer to the SFI Maternity/Adoptive Policy<sup>7</sup> for full details of allowable entitlements and how to apply.

### d. Long-Term Sick Leave

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

### e. Termination Costs

SFI does not fund redundancy or other termination costs.

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<sup>5</sup> <http://www.sfi.ie/funding/grant-policies/budget-reallocations.html>

<sup>6</sup> <http://www.sfi.ie/funding/grant-policies/no-cost-extensions.html>

<sup>7</sup> <http://www.sfi.ie/funding/grant-policies/sfi-maternity/adoptive-policy.html>