

# SFI Grant Budget Policy

*Version: March 2023*

## 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's Grant General Terms and Conditions shall govern the administration of SFI Grants to the exclusion of this and any other oral, written, or recorded statement.

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## 1. Introduction

This Grant Budget Policy (GBP)<sup>1</sup> describes Science Foundation Ireland's (SFI's) budgetary provisions and requirements.

The scope of this policy covers all applications (proposals) to, and Grants awarded under, SFI-led 'Research' Programme Calls<sup>2</sup>. It does not apply to those applications made to, or Grants awarded, under the SFI European Research Council (ERC) support Programme<sup>3</sup>, SFI's Discover Programme<sup>4</sup>, or Royal Society – Science Foundation Ireland University Research Fellowship<sup>5</sup> calls.

This GBP describes what are Eligible Direct Costs and guides on details relating to budgetary information which should be included when applying to SFI for Grant funding under a Research Programme call. Where select or bespoke guidance relating to Eligible Direct Costs applies, this guidance will be expressly called out within a Research Programme call document or associated guidance and will only apply to applications being made to that Research Programme call. Interim Eligible Direct Costs may also apply during the term of a Grant where necessity dictates, for example, where measures are introduced as guided by SFI's parent Department.

The Grant budget may only be used to fund Eligible Direct Costs incurred in accordance with SFI's Grant General Terms and Conditions<sup>6</sup>, unless otherwise specified within Research Programme call documents or guidelines.

SFI 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 SFI (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, SFI's Grant General Terms and Conditions, SFI's Policy on Budget Reallocation Requests and other relevant SFI policies.

SFI's Finance and Grants team will work closely with the SFI accountants based at Eligible Research Bodies<sup>7</sup> (hereafter referred to as "Research Bodies") to ensure that compliance with SFI'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 SFI Grants shall only be those specified in the budget, as approved by SFI, and shall comply with this 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.

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<sup>1</sup> SFI [Budget Reallocation Policy](#)

<sup>2</sup> For the avoidance of doubt, an "SFI-led Research Programme Call" is any research programme call for which SFI is the lead funding agency.

<sup>3</sup> [SFI ERC Support Programme](#)

<sup>4</sup> [SFI Discover Programme 2022](#)

<sup>5</sup> [Royal Society - SFI University Research Fellowship](#)

<sup>6</sup> [SFI Grant General Terms and Conditions](#)

<sup>7</sup> For a complete list of Eligible Research bodies, please see [SFI's Eligibility Information](#).

- 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-SFI funded research, then such costs shall be eligible only in proportion to that benefit derived from them by the SFI-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 are payable to the Research Body up to a maximum sum equivalent to a percentage of Eligible 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 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.

### 4. Budget Categories

#### 4.1. Staff

In accordance with the European Code of Conduct for Recruitment of Researchers<sup>8</sup>, recruitment procedures for all SFI-funded research positions should be open<sup>9</sup>, efficient, transparent, supportive and internationally comparable and tailored to the type of position advertised. Science Foundation Ireland does not act as an employer with respect to personnel funded on an SFI Grant and, 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 SFI’s Grant General Terms and 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 involved with any activities funded as a result of the Grant.

SFI expects that the Research Body will employ fixed-term contract staff in accordance with current legislation. All staff employed on an SFI 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. SFI expects an individual's annual leave entitlement is taken within the period of the Grant.

SFI’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. 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

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<sup>8</sup> [2005/251/EC](#)

<sup>9</sup> All available recruitment instruments should be used, in particular international or globally accessible web-based resources.

in accordance with methods that shall clearly distinguish the individual's activities on the Research Programme from any other non-SFI funded activities.

If salary increments are requested, they must be applied in accordance with SFI's Team member budget scales<sup>10</sup> or the relevant scale being referenced. Senior Research / Research Fellow scales cannot be applied unless explicitly requested in the Grant budget associated with the application for funding *and* approved by SFI, 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 Grants 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 without the express prior approval of SFI. SFI's contribution to the student stipend must be paid in full to the student. Where local (departmental) policy precludes the payment of the stipend in full, the Grant holder will be required to contact [researchpolicy@sfi.ie](mailto:researchpolicy@sfi.ie) or the Research Programme email inbox to discuss in advance.

#### 4.1.1 Salaries of Applicants and Co-applicants

For the majority of Grants, Science Foundation 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 guidance<sup>11</sup>. Where Science Foundation 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.

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* SFI to seek specific guidance in this regard.

In the first instance, the following details should be provided to SFI 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-SFI) salary contributions they are in receipt of at the time of their budget submission;
- 3) A statement outlining all other (non-SFI) 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, SFI may require the TNI Financial Office to agree and approve the salary scale used at the revised budget stage of the application.

In a limited number of Research Programme calls, teaching buyout (also referred to as teaching replacement) is permitted, allowing successful applicants (team leads and co-leads<sup>12</sup>) to apply for a maximum of 50% of their

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<sup>10</sup> [SFI Team Member Budget Scales](#)

<sup>11</sup> Programme criteria are subject to change. Please consult the relevant call documentation on the SFI website.

<sup>12</sup> For the purposes of this policy, team lead and co-lead are synonymous with Principal Investigator and co-Principal Investigator.

teaching load for the full duration of the Grant. Teaching buyout costs must be reasonable and justified appropriately within the budget justification. 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 Investigator<sup>13</sup>, may include up to 100% of their salary as part of the budget request in line with their time commitment to the project<sup>14</sup>. This provision will be expressly called out in the Research Programme call documentation. 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.

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

SFI will provide **contributions** to fund the salaries<sup>15</sup> of team members according to the following guidelines:

- SFI expects that the majority of funded teams will comprise postgraduate students (PhD and research-based Masters 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, 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 Grant application. When preparing a budget, applicants should use a separate budget line item for each individual staff request.
- 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.
- 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, personal support etc., must reference the relevant salary scale and include strong justification. The latter is not required for salary contributions to personal supports, i.e., personal health information should never be provided.

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<sup>13</sup> For the purposes of this policy, the Principal Investigator means the grant holder, as per SFI's Grant General Terms & Conditions.

<sup>14</sup> Please see specific programme call documents for details.

<sup>15</sup> For full details regarding SFI salary guidelines, please see SFI's [Team Member Budget Scales](#).

- 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 Research Programme.
- SFI does not provide contributions to the salaries of collaborators.
- SFI 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.
- 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 Grant, 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 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 SFI salary scale (e.g., PhD, Postdoctoral, etc.) where appropriate. In instances where the SFI salary scale is not suitable (such as clinical nurses), SFI 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) or Irish Universities Association (IUA).
- Applicants may also need to consider Research Programme specific guidance. For example, there may be a specific provision for gender balance<sup>16</sup> or equality, diversity and inclusion considerations within teams.
- SFI 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 relevant employer that would amount to discrimination<sup>17</sup>.

#### 4.1.2.1 Research Assistants

SFI will fund a contribution to the salary of Research Assistants according to the SFI Team Member Budget Scale, Level 1. New appointments to the Irish public service<sup>18</sup> 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 recipient 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 (Masters/PhD) and/or research experience would be expected. The rationale for appointment at the requested level should be described in the Budget Justification.

<sup>16</sup> See SEC (2005) 260, [Women and Science: Excellence and Innovation – Gender Equality in Science](#).

<sup>17</sup> [As defined in the Employment Equity Act 1998](#)

<sup>18</sup> [Public Service Pay and Pensions Act 2017](#)

#### 4.1.2.2 Postdoctoral Researchers

SFI will fund a contribution to the salary of Postdoctoral Researchers according to the SFI Team Member Salary Scale, Level 2A or Level 2B. 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). 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 Research 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 explained in the Budget Justification.

#### 4.1.2.3 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 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 SFI Grant application 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.



*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;<sup>19</sup>
- have supervisory or co-supervisory experience of Masters/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 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.

In relation to starting salary requests for researchers, new appointments to Irish public service<sup>20</sup> 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, SFI may fund a contribution to the salary of a Senior Research Fellow according to the SFI Team Member Budget Scale, Level 4.

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:

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<sup>19</sup> For further information on SFI's commitment to assess the quality and impact of research through means other than journal-based metrics and research performance metrics, see <https://www.sfi.ie/funding/sfi-policies-and-guidance/narrative-cv-dora/>.

<sup>20</sup> [Public Service Pay and Pensions Act 2017](#)

- 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;<sup>21</sup>
- 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 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 scientific justification of need and overall fit with the Research Programme.

In relation to starting salary requests for researchers, new appointments to Irish public service<sup>22</sup> 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 an SFI 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 information must be detailed in the budget justification. SFI will not contribute to the funding of permanent core staff (e.g., funded by HEA core funding).

#### 4.1.2.6 Administrative Support

Salary contributions for administrative support roles will not usually be funded via an SFI 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. 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 an 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 included.

<sup>21</sup> For further information on SFI's commitment to assess the quality and impact of research through means other than journal-based metrics and research performance metrics, see <https://www.sfi.ie/funding/sfi-policies-and-guidance/narrative-cv-dora/>.

<sup>22</sup> [Public Service Pay and Pensions Act 2017](#)

- Requests 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 SFI.

Requests for contributions to administrative and senior administrative posts could include, but are not 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 requests are typically associated with SFI 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

SFI recognises the additional needs of neurodivergent, chronically ill and Disabled team members and will allow the use of Grant funds to contribute to the salary of a support person for these individuals for the term of the Grant. This role can include but may not be limited to: personal administrative support, communication assistance<sup>23</sup>, 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).

Where the funds required exceed this amount<sup>24</sup>, please contact the relevant Research Programme email inbox with details of the required costs. Please do not include personal health information relating to a PI or team member in correspondence with SFI.

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

#### 4.1.3 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 SFI 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

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<sup>23</sup> See [Assistive Technology](#)

<sup>24</sup> As guided in the Letter of Offer

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 SFI.

#### 4.1.4 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.

#### 4.1.5 Non-EU/EEA Visa and Health Insurance Requirements

SFI 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 SFI-funded postgraduate students from non-EU/EEA countries<sup>25</sup>. The funds required can be accommodated within the flexibility afforded in the Grant conditions (see Letter of Offer).

**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.**

#### 4.1.6 Postgraduate Students: Stipends and Fees

Student stipends and fees should be requested as separate line items in budget tables. SFI-funded research teams should 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 there are specific circumstances where this is precluded<sup>26</sup>. 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. SFI will monitor compliance.

It is SFI'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.

<sup>25</sup> As per the Department of Justice [requirements](#)

<sup>26</sup> For example, the [US-Ireland R&D Partnership Programme](#).

## Stipends

SFI currently funds postgraduate student stipends at a flat rate of €19,000 per annum for up to four years. This will apply to all budgets associated with Grant applications to SFI from 2023, with reference to the Government of Ireland's Budget 2023<sup>27</sup>. This figure may be adjusted upwards, further to the national review and consultation which are currently being undertaken<sup>28</sup>.

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 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 etc.), SFI 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, 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  $2 \times €5,500 = €11,000$

In cases where, *prior to application*, the SFI 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  $(4 \times €5,500) + (4 \times €4,000) = €38,000$

### *Example 5:*

2 year non-EU Masters by research

<sup>27</sup> [Budget 2023](#)

<sup>28</sup> [State supports for PhD researchers](#)

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

If a non-EU PhD student candidate is identified *after* the SFI 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 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, quality, and environmental impact<sup>29</sup>, and without any conflict of interest. The following definition of infrastructure, excluding the associated human resources, derived from the ESFRI<sup>30</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"<sup>31</sup> 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 should be reasonable<sup>32</sup> and justified<sup>33</sup>. If funding for computer cluster resources 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 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., 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 SFI 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 SFI, should funding be awarded for the infrastructure requested. Please see details of Access Charge Plan templates and guidelines on the SFI website<sup>34</sup>.

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

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<sup>29</sup> In line with the Government of Ireland's [Green Public Procurement \(GGP\)](#).

<sup>30</sup> ESFRI – [European Strategy Forum on Research Infrastructures](#)

<sup>31</sup> Remote communication over electronic networks.

<sup>32</sup> Purchase requests should be in line with (and not in excess of) the work requirements of the Research Programme.

<sup>33</sup> Including but not limited to requirements related to field work (e.g., Earth science, marine science etc.) and clinical studies.

<sup>34</sup> [SFI approved access charges](#)

### 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 open access publishing<sup>35</sup>, data management, bench fees, recruitment and patient engagement may also be included under this section of the budget, where strongly justified. Further detail is provided below for some line items:

#### 4.3.1 Equipment Maintenance or Service Charges

Equipment maintenance or service charges are allowable as an eligible 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 SFI. This can be either new equipment which is being requested as part of an SFI Grant application or equipment previously funded by SFI. Maintenance or service contracts will be funded over the term of the relevant SFI Grant awarded.

#### 4.3.2 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>36</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 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.

#### 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 science. The SFI Discover Programme is Science Foundation Ireland's primary mechanism for direct funding of Education and Public Engagement (EPE) activities. Funding in support of EPE activities is permitted for SFI Grants funded under select Research Programme calls, for example, Research Centres and Strategic Partnerships. Although direct funding of *significant* EPE activities as part of other Grants is not currently permitted, costs for small scale activities may be permitted where relevant and justified, as guided and permitted in Research Programme call documentation. Examples 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 where the outputs or data collected is justified and informs the proposed Research Programme are also permitted. Requests should be included as separate line items under the Materials and Consumables section of the budget.

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<sup>35</sup> [Open Research \(sfi.ie\)](#)

<sup>36</sup> [SFI approved access charges – key contacts](#)

#### 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 legislation<sup>37</sup> for the protection of animals used for scientific purposes. The HPRA provide guidelines on fees<sup>38</sup> for individual authorisation applications on their website. SFI permits requests for annual fees associated with individual authorisation for Principal Investigators and team members, where relevant and justified.

#### 4.3.5 Assistive Technology

SFI recognises that assistive technology may be required to support the needs of a Principal Investigator and/or team member(s) in delivering the objectives outlined in a Research Programme. Requests for assistive technologies may include but not be limited to: dictation software, reading software and text predictive software. Where the Principal Investigator has not identified these needs in the SFI Grant application, the funds required can be accommodated for within the flexibility afforded in the Grant conditions (see Letter of Offer). Please note, that where an applicant wishes to make these types of request for support in the SFI Grant application or during the term of a Grant e.g. 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 information relating to a PI or team member in correspondence with SFI.

SFI will not contribute to capital or building costs (e.g., access ramps).

#### 4.3.6 Data Management Plans

As long as adequate justification is provided within the SFI Grant application, a contribution to the costs associated with the implementation and periodic review of data management plans (DMPs)<sup>39</sup> may be included as an eligible direct cost. 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 SFI will not support the salary of a data steward unless this has been expressly called out as an eligible cost in a Research Programme call document or agreed to in writing with SFI personnel.

### 4.4. Travel

Science Foundation Ireland recognises the value of geographical, intersectoral, inter- and trans-disciplinary and virtual<sup>40</sup> mobility as well as mobility between the public and private sector as an important means of enhancing scientific 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

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<sup>37</sup> [Directive 2010/63/EU](#)

<sup>38</sup> [Scientific Animal Protection Guidelines and Forms](#)

<sup>39</sup> For applicant guidance on Data Management Plans (DMPs), see <https://www.sfi.ie/funding/sfi-policies-and-guidance/open-research>

<sup>40</sup> Remote communication over electronic networks.



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 SFI Research Grant.

Applicants are encouraged to follow SFI's carbon-focused travel hierarchy as outlined in SFI's Guidance for Sustainable Travel<sup>41</sup>. Applicants 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. SFI 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 an SFI Grant (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.). Principal Investigators may request conference travel costs for up to €1,500 per annum for the full duration of a Grant. SFI does not typically contribute towards the membership fees of any professional or societal organisation<sup>42</sup>. However, there are instances where "members"<sup>43</sup> 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, SFI will consider covering the costs of professional registration provided the request is reasonable<sup>44</sup> and justified<sup>45</sup> in the grant application.

In the case of working visits of the applicant 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 Reform<sup>46</sup>. Business class travel is not an allowable cost.

In instances where additional caring/childcare responsibilities (such as childcare costs, companion travel, etc.) are required when travelling to conferences, SFI will permit the use of up to €750 for associated costs per researcher, per annum. This applies to all staff whose salary is supported through an SFI Grant, in addition to the Principal Investigator(s). The funds required can be accommodated for within the flexibility afforded in the Grant Conditions (see Letter of Offer). Supporting documentation for these costs should be made available to SFI if required for auditing purposes.

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, SFI 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 software<sup>47</sup>. Costs requested

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<sup>41</sup> [SFI-Guidance-for-Sustainable-Travel.pdf](#)

<sup>42</sup> See ineligible costs.

<sup>43</sup> Of any professional or societal organisations.

<sup>44</sup> 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 SFI and will not be exclusive of the standard €1,500 mentioned above.

<sup>45</sup> Evidence should be provided detailing the costs associated with both the non-member and member (including professional registration fee) conference registration fee.

<sup>46</sup> [Domestic Subsistence Allowances](#) and [Subsistence Allowances Abroad](#)

<sup>47</sup> To be requested from the travel budget.

should be justified by demonstrable avoided travel costs<sup>48</sup>. However, it remains the responsibility of all researchers and/or their respective Research Bodies to ensure adequate core infrastructure<sup>49</sup> is available to facilitate virtual or telephonic options of communication.

## 5. Ineligible Costs

Ineligible costs, for the purpose of this policy, are costs that cannot generally be included in the requested budget corresponding to an SFI Grant application. Costs generally considered ineligible may be allowed on occasion where *outlined specifically* in a Research Programme 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:

- Collaborators' Salaries
- International Collaborator Research Costs
- Buyout/Replacement Teaching Costs (exceptions may apply<sup>50</sup>)
- Clinical Time Buyout (exceptions may apply)
- Technology Transfer or Patent Costs
- Legal Fees
- Conference Organisation (exceptions may apply<sup>51</sup>)
- Journal Subscriptions
- Membership Fees (exceptions may apply)
- Relocation Expenses (exceptions may apply<sup>52</sup>)
- 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/staff

## 6. Cost Share

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

If cash or in-kind contributions from industry or other collaborators 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 is to be covered by an international funder. Costs to be covered by industry or other entity should not be included in the proposed budget. 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 Grants, including SFI Research Centres, are required to report on a regular basis on the value of cost share received from Industry Partners.

<sup>48</sup> 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.

<sup>49</sup> Including but not limited to technical and office hardware, and high-speed broadband connectivity.

<sup>50</sup> See call documentation for SFI's [Industry RD&I Fellowship](#) and [Frontiers for the Future Programme](#)

<sup>51</sup> Costs related to the organisation of conferences/workshops are eligible under SFI's Frontiers for the Future Programme, see specific call documentation.

<sup>52</sup> 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.

## 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 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 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 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;
- 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 Research Bodies in the Republic of Ireland are not eligible to receive funding through SFI Grants;
- 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, SFI Grant 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's Grant General Terms and Conditions. Further information is available on the SFI website:

### 8.1 Budget Reallocations

- Approval must be sought through submission of a Budget Reallocation Request as detailed in the relevant SFI policy<sup>53</sup>.

### 8.2 No Cost Extensions

- Full information on how to request an extension are detailed in the relevant SFI No Cost Extension (NCE) policy<sup>54</sup>.

### 8.3 Maternity/Adoptive Leave

SFI Grant holders can apply to SFI for a supplemental discretionary allowance to support them or a team member (including a PhD or Masters student) funded on an SFI Grant<sup>55</sup> during a period of maternity or adoptive leave. Please refer to the SFI Maternity/Adoptive Policy<sup>56</sup> for full details of allowable entitlements and how to apply.

### 8.4 Long-Term Sick Leave

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

### 8.5 Termination Costs

SFI does not fund redundancy or other termination costs.

**END**

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<sup>53</sup> [SFI Financial Policies - Budget Reallocations](#)

<sup>54</sup> [SFI Financial Policies](#) - No Cost Extensions

<sup>55</sup> Postgraduate students must be a research student with a studentship contract duration of 24 month or greater. This does not extend to taught Masters students of any duration.

<sup>56</sup> [SFI Maternity and Adoptive Policy](#)