

Grants Policy and Procedure **Policy on Reallocation of Grant Budgets**

Background

The need may arise to reallocate funding between expenditure categories within the direct costs of an award. It is the policy of the HRB to facilitate such a budget reallocation, where it is satisfied that such an action will ensure the completion of the funded project in accordance with the agreed budget, objectives and deliverables for that project.

Policy

1. Transfer of funds between direct cost categories must in no way impact on the agreed total budget for the award and the total budget cannot be re-costed.
2. No transfer of funds is allowed between the **indirect** and **direct cost** categories of an award under any circumstances.
3. No transfer of funds is allowed into or from the following budget headings without the advance written approval of the HRB.
 - (a) Salary or salary related costs (e.g. employers PRSI, pension contribution)
 - (b) Post-graduate registration fees (EU Membership level Fees only)
4. Minor changes to the budget up to 10% are allowed between all other direct costs categories without the approval of the HRB.
5. For reallocation of funds between non-salary direct cost categories of greater than 10% per annum **or** where funds are being transferred to or from salary and post-graduate registration fee categories, the Principal Investigator must complete a Budget Reallocation Form requesting approval for the budget reallocation.

Process and documentation required

1. Where a Budget Reallocation Form is being completed it must address the following:
 - (a) the nature of the proposed budget reallocation(s) and the award involved in the change request
 - (b) justification for the proposed budget reallocation(s)
 - (c) the Principal Investigator must seek to assure the HRB that there will be no significant changes to the agreed work programme(s) or staffing arrangements.

Approval of request for reallocation

Where a change is approved, the HRB will issue a letter of confirmation to the Principal Investigator and to the Finance Office of the Host Institution.

Rejection of request for reallocation

If suitable arrangements cannot be agreed, the HRB may consider withdrawing its support or terminating the award(s).

Contact Details

Award Transfer requests should be sent to:

Dr. Teresa Maguire
Head of Research Management Unit
Research Strategy and Funding Directorate
Health Research Board
73 Lower Baggot Street
Dublin 2
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Glossary of Terms

- Direct costs:** These are costs directly incurred by the Principal Investigator as part of his/her research e.g. consumables, research staff salaries, post-graduate registration fees (EU level only), training, travel
- Indirect costs:** These are overhead costs incurred by the host institution on behalf of the Principal Investigator to facilitate their research project/ programme e.g. light and heat, payroll