

## **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 Host Institution 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 Host Institution 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 Host Institution, cced to the Principal Investigator.

#### *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  
Research Strategy and Funding Directorate  
Health Research Board  
73 Lower Baggot Street  
Dublin 2  
[tmaquire@hrb.ie](mailto:tmaquire@hrb.ie)

## **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