



HRB Policy on Reallocation of Grant Budgets

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. No transfer of funds is allowed from the Employer Pension contribution cost category and should be returned to the HRB if not utilised as intended in the contract or a letter of variation.
5. Minor changes to the budget up to 10% are allowed between all other direct costs categories without the approval of the HRB.
6. 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. A request for a budget reallocation must be made in writing by the Host Institution (HI), on the form provided (Budget Reallocation Form), not less than **2 months** before the agreed End Date. Failure to provide timely notification to the HRB shall result in disapproval of a request or delays in processing the request.
2. 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.

3. The HRB **will not** process any budget reallocation requests which are submitted after the end date of the grant. In such cases, all HRB funding remaining unspent at the end date of the grant must be returned to the HRB.

Approval of request for reallocation

Where a change is approved, the HRB will issue a Letter of Variation to 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

Budget reallocation requests should be sent to [grantchanges\(at\)hrb.ie](mailto:grantchanges@hrb.ie)

Glossary of Terms

[1] 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.

[2] 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.