

# HRB Policy on Budget Reallocation

## Version 4.0

*Effective from 1 January 2025*

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### Purpose

The HRB may authorise a budget reallocation of the approved budget to enable successful completion of the Grant Funded Activities included in the HRB Grant Agreement. This policy provides clarity on those reallocations within and across cost categories which are allowable by the HRB and the requirements and procedures for submitting budget reallocation requests.

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### Policy

1. Reallocation of funds between indirect<sup>1</sup> (overheads) and direct<sup>2</sup> cost categories of a HRB Grant is not allowed under any circumstances.
2. Reallocation of funds from post-graduate registration fees is not allowed under any circumstances. Fees are ring-fenced for this purpose and must be returned to the HRB if unused.
3. Reallocation of funds from the Employer Pension contribution cost category and the related overhead is not allowed under any circumstances and should be returned to the HRB if not utilised as intended.
4. Reallocation of funds between direct cost categories must not increase the agreed total budget for the award as set out in the Grant Agreement and the total budget cannot be re-costed.

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<sup>1</sup> Indirect costs are overhead costs incurred by the Host Institution to facilitate the Grant Funded Activity set out in the HRB Grant Agreement, e.g., light, heat, payroll.

<sup>2</sup> Direct costs are costs directly incurred by the Grant holder for delivery of the Grant Funded Activity set out in the HRB Grant Agreement, e.g., consumables, staff costs, post-graduate registration fees, training, travel.

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5. A Budget Reallocation request must be submitted to HRB, and prior written approval confirmed where the following reallocations are proposed:
  - i. from or to Salary or Salary-related costs.
  - ii. from or to postgraduate researcher stipend.
6. A budget reallocation request is not required for reallocations of the approved budget between categories up to a value of €20,000 to or from any category for the term of the grant, in line with reallocations permitted under this policy.
7. For the avoidance of any doubt, outside of individual career awards (e.g., Fellowships), the HRB provides funding in Grant Agreements for roles and not specific persons. Therefore, the Host Institution can process like-for-like replacements as required within the Salary cost category, without the prior approval of the HRB. In such instances, the Host Institution must satisfy itself that the personnel replacement is aligned with the original role/scale approved in the Grant Agreement and provide the updated personnel details, when confirmed, to the HRB.
8. If a Grant holder recruits a non-EU/EEA postgraduate candidate after the Grant starts, the HRB will not provide additional funding to support these costs. However, the Host Institution can reallocate funding within the budget to cover the costs of the Irish Residency Permit (up to €300 per annum) and private health insurance costs (up to €600 per annum), without advance written approval.

## Process

1. In accordance with the policy above, a request for a budget reallocation must be made in writing by the Host Institution, using the HRB Grant Amendment Request Form, and sent to [grantchanges@hrb.ie](mailto:grantchanges@hrb.ie).
2. A budget reallocation request must be clearly justified in the context of the goals of the grant funded activities and must not exceed the total budget as set out in the Grant Agreement. Where a budget reallocation is requested along with a NCE request, then both sections of the HRB Grant Amendment Form must be completed.
3. Requests must be received by the HRB no later than **three months** before the Grant End Date.
4. The HRB will not process any budget reallocation request submitted later than three months before the Grant end date. In such cases, all HRB funding remaining unspent at the end date of the grant must be returned to the HRB.
5. The justification for the request must be set out in the HRB Grant Amendment Request Form and should include:
  - (a) the reason for requesting a reallocation of funds
  - (b) the reason the funds were not (or will not be) spent as originally proposed, thus making a reallocation possible

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- (c) assurance that there will be no significant changes to the objectives of the Grant funded activities set out in the Grant Agreement
  - (d) a current budget summary and a revised budget summary incorporating the reallocation/s.
6. Where a reallocation request is approved, the HRB will issue a Letter of Variation to the Host Institution and the Terms and Conditions of the original Grant Agreement will still apply.

Ends.