

Constructing a budget

There is one simple rule for constructing a budget: request what you need to deliver on what you say you're going to do! The [Research Development Office](#) (RDO) can help with any budget queries.

The amount of funding that can be requested, and items which are considered eligible costs, should be outlined in a particular scheme's guidelines or call for proposals. You should read this information carefully. Many aspects of the budget will depend on the funding sponsor and there may be eccentricities! For example, some sponsors fund 100% of all eligible costs but indicate that no more than a certain percentage of the project costs is requested for equipment.

One of the core activities of the RDO is to confirm the financial elements of a proposal before its submission to a sponsor. We check to confirm that all College stipulations and Sponsor conditions are observed. As we will look closely at personnel, both contract researchers and PhD students, it will speed up the process greatly when all elements of personnel costs are listed individually and, where requested by the sponsor, clearly explained in the budget justification section of the proposal.

Direct Research Costs

Personnel:

(i) *Contract Research Staff:* Except where the sponsor stipulates otherwise, you must always use the appropriate scale on the RDO's website for costs associated with contract researchers. The scales change regularly enough, so you should always check the site for the most up-to-date scales. These scales are adapted from the scales published on the Irish Universities Association (IUA) website. When budgeting from year to year, College advises that annual increments (e.g. Postdoc researcher point 1 to point 2, etc.) to reflect growing level of experience be included. How to do this is outlined in the scales on the RDO's website. Please note that some sponsors do not allow annual increments. Where redundancy is an eligible cost, provision for same should be included. Information on how to do this is obtained from the contract researcher salary link below.

(ii) *PhD students:* The two elements which make up the costs associated with a PhD student are College fees and stipend. College fees may increase annually and have been of the order of 0 - 3% each year. Guidance is given on the RDO website. There is no determined level for stipends either nationally or institutionally and so you need to be guided by the Sponsor or arrangements at School level in relation to same.

(iii) *Other staff:* The scales on the RDO's website also contain costs associated with technical and clerical staff. If you need a different category of staff, contact the RDO in the first instance.

(iv) *Core Staff Costs:* There are certain cases where the time associated with a permanent member of staff must be factored into a budget. There are two scales for this – Schedule 1 and Schedule 2. Time can be calculated in days per year or hours per year: days are calculated as “[salary costs/215] x number of days per year”; hours are calculated as “[salary costs/1591*] x number of hours per year”. The EC programme Horizon 2020 may differ (see website below)

*Rate due to the Haddington Road agreement

Non-personnel:

The non-personnel costs will fall into two broad categories: (a) direct costs associated with the project such as travel, consumables, materials, equipment; (b) payments to a third party for particular work which is called a sub-contract. The sponsor may have limits in relation to the amount of work/value of work that can be subcontracted. VAT where appropriate/allowed should be included. We are very unlikely to challenge any non-personnel elements unless it contravenes a Sponsor's condition, though we might suggest that you'll need more! The Financial Services Division website contains a booklet outlining the current rates for travel and subsistence.

Depending on the scale of single or cumulative purchases, a single quotation, three quotations or a tender process may apply. The college Purchasing Manual explains all policies and procedures relating to the procurement of goods and services by or for the University of Dublin (Trinity College).

All research grant proposals with an animal research component should include Irish Medicines Board project authorization annual fee as a direct cost line item in the budget.

Indirect Research Costs (Overheads):

Indirect Research Costs, or Overheads, are costs incurred by a project but which cannot be attributed specifically or exclusively to it. These include, *inter alia*, space, light, heat, maintenance, library and standard university computer services. College cannot calculate indirect costs precisely and operates on a percentage basis. College has a fixed policy on the allocation of overheads between central College and units. You can only request overheads at the rate stated by the sponsor. Some sponsors do not support indirect costs. If a sponsor does not state whether or not they will support indirect costs, you should contact them directly about it. Some Enterprise Ireland and Science Foundation Ireland schemes provide for indirect costs through a different mechanism and need not be included in the budget. The RDO will advise you on any issues related to indirect research costs.

Where the sponsor does not stipulate a rate, and where indirect costs are an allowable cost, overhead (indirect costs) should be requested at 30% as per Treasurers Office guidelines and Forfás (Ireland's policy advisory board for enterprise, trade, science, technology and innovation) recommendations. See [TCD Explanatory Guidelines and Related Policies for the Financial Management of Research Grants and Contracts](#) and [Forfás Report of the Group on Research Overheads](#)

Links

- [Contract Researcher Salary Scales](#)
- [Core Staff Scales](#)
- [Student Fees and Stipends](#)
- [Current Fees](#)
- [Indirect Research Costs Policy](#)
- [College Procurement Policies](#)
- [College's Horizon 2020 website](#)
- [College Value Added Tax \(VAT\) - Research](#)
- [College Travel & Subsistence](#)
- [Irish Medicines Board Fees Guidance Document](#) and [Financial Model](#)