

## Proposal for a Research Tender

The submission of a proposal for a research tender is not straightforward, and applicants should contact the Research Development Office ([research.office@tcd.ie](mailto:research.office@tcd.ie)) well ahead – at least five working days – of the Funding Sponsor's submission deadline. It is important to determine whether the research being undertaken will be categorised as a 'research project' or a 'research service'.

The following are characteristics of a **research project**:

- Funding Sponsor announces a call for research funding;
- Researcher (through College) and Funding Sponsor agree the work to be done;
- Exact outcome of research findings and conclusions are unknown;
- Researcher makes an intellectual contribution to the project;
- Researcher/College owns the intellectual property (preferable) or will be rewarded from the exploitation of any IP generated by the project.

The contract resulting from a successful application is signed off by the Contracts Office ([rescon@tcd.ie](mailto:rescon@tcd.ie)), and a research account is created by Research Administration ([resadmin@tcd.ie](mailto:resadmin@tcd.ie)) in the Financial Services Division.

The following are characteristics of research which is categorised as a **service**:

- Funding Sponsor announces funding for a defined piece of work/research;
- Researcher does not make an intellectual contribution;
- Funding Sponsor claims sole ownership of all intellectual property;
- Required outcome is defined.

Service contracts are managed at School/TRI level. The contract is supplied by the Funding Sponsor and is signed by the Head of School/Director of TRI in which the work is to be done. The Technology Transfer Office must be consulted about Intellectual Property. A self-financing account – not a research account – is opened and the School/TRI is responsible for managing the finances, including 40% overhead, and issuing invoices. The advice of the School or Faculty Financial Advisor or the Financial Services Division (General Ledger) should be sought regarding the financial management/terms and conditions of Service Contracts.

### Submitting a Research Tender

It is important to supply as much information as possible about the tender to the Research Development Office and, in particular, the full terms and conditions as soon as possible. Applicants should be sensitive to problematic issues:

- Odd financial clauses where, in the event of a problem, College might be exempt from applying to the Funding Sponsor in the future;
- Issues related to the ownership of Intellectual Property (see below);
- Joint and several liability.

It is possible to collaborate with another institution on a proposal but, before submission, this requires separate budgets for each institution and a collaborative agreement between the institutions.

### Budget

When preparing the budget, it is important to determine precisely what is needed to accomplish the work without putting pressure on the resources of the hosting School/Trinity Research Institute. The appropriate Head of School/Director of TRI must support the proposal and its budget.

- **PI's Time:** If an applicant is a permanent member of staff, funds must be sought for either the cost to College of the salary of the applicant's replacement or compensation to the School for loss of the PI's time on the project. Best practice is to calculate costs in line with the value of the PI's actual project time using the Core College Staff Salary Scales (see link below). An hourly or daily rate is calculated by dividing the total annual salary costs by 1,591 or 215 respectively. The basis of the costing must be made clear in the

proposal to allow the Funding Sponsor to fully understand how the money will be spent.

- **Contract Staff:** When employing contract researchers, applicants should use the Irish Universities Association (IUA) Guidelines for Contract Researchers Salary Scales (see link below). If costs of a replacement lecturer are sought, applicants should use the Core College Staff Salary Scales (see link below). An hourly or daily rate is calculated by dividing the total annual salary costs by 1,591 or 215 respectively.
- **Overheads:** If the Funding Sponsor does not have a stated policy on overheads/indirect costs, it is College's position that these costs be calculated on the basis of 40% of the direct costs from commercial organisations. There is some leeway on overheads from state agencies. In line with the Report of the Group on Research Overheads (see link below), the indirect costs sought should not fall below 30% for laboratory-based research or 25% for desk-based research.
- **Sub-contracted Work:** If the proposal includes work for which College will be invoiced, the payment to this third party will be subject to withholding tax of 20%. In addition, the sub-contractor does not have any IP rights.
- **VAT:** Almost all tenders submitted to an Irish Funding Sponsor will be subject to VAT (23%). This is calculated on top of the total direct and indirect costs. If you are unsure whether the tender is VATable, it might be omitted from the budget as long as the following note is included in an appropriate place: "Plus VAT at the appropriate rate if applicable. The issue of VAT has not been considered and any VAT implication which may arise as a result of the wording of the contract will have to be taken into account in the budget."
- **Total Cost:** Cost of Proposal + Overheads (40% of Cost of Proposal) = Subtotal + VAT (23% of Subtotal).

### Intellectual Property (IP)

Researchers submitting a tender must be mindful of IP-related issues. It may be necessary to liaise with the Technology Transfer Office before submission of the proposal. If the Funding Sponsor documentation includes a statement that the work is research but that the Funding Sponsor will be the sole owner of all end products, this will need to be addressed. The following statement must be included in the proposal: "[Item X] of the Terms and Conditions states that [the Funding Sponsor] will remain the sole owner of all end-products. If this application is successful, please note that Trinity College Dublin may wish to negotiate revision to this item before a contract is issued." However, it is preferable to obtain the acknowledgement of a Funding Sponsor's willingness to negotiate revision to the IP terms and conditions prior to submitting the proposal. Where there is no IP benefit to College in return for the provision of the research, this is indicative of a service or consultancy. If you are sub-contracting work as part of the proposal to a third party, this third party will not have any IP rights.

### College Endorsement Process

The following should be submitted to the Research Development Office for the endorsement of a research tender:

- a) Copy of the Terms and Conditions
- b) Copy of the completed Proposal/Application Form
- c) Copy of the budget – agreed in advance with the Research Development Office

As the applicant must agree the budget with the Research Development Office in good time, the actual process will reflect (a) and (c) above in the first instance. Applicants should liaise with the Research Development Office ([research.office@tcd.ie](mailto:research.office@tcd.ie)).

- d) When the budget has been agreed, the applicant asks Head of School/Director of TRI to send a short email to the Research Development Office supporting the proposal and its budget.

### Links

- [Irish Universities Association \(IUA\) Guidelines for Contract Researchers Salary Scales](#)
- [Core College Staff Salary Scales](#)
- [Indirect Research Costs Policy](#)
- [Report of the Group on Research Overheads \(2003 – forfas.ie\)](#)
- [Professional Services Withholding Tax \(revenue.ie\)](#)