

HRB Budget Guidance for European Joint Transnational Calls (2026)



Additional guidance on Costs

Note that the below categories are used by HRB for contracting and may not match the central application. Please include these in the most appropriate heading within the application and ensure that your budget submitted to HRB (at full proposal stage) aligns overall with the application. All costs should be in line with Host Institution policies.

Personnel costs	Must be listed for each salaried personnel under each of the following subheadings (a-c):
a) Salary	Gross Annual Salary (including 5% employee pension contribution) negotiated and agreed with Host Institution. Applicants should use the IUA website scales for the most up-to-date recommended salary scales for academic researchers. Please note employee pension contribution of 5% has already been incorporated into the IUA gross salary figure. Applicants <u>should</u> include annual pay increments for staff and related costs (pension contribution and employer's PRSI contribution) in the budget. In line with the proposed new pay agreement for State employees please apply a salary contingency of 3% per annum from 1st October 2026 onwards. Please note this contingency should be applied cumulatively year on year. Note: The HRB does not provide funding for the salary or benefits of academic staff within research institutions that are already in receipt of salary or benefits. The HRB does not provide salary or buy out time for collaborators
b) Employer's PRSI	Employers' PRSI contributions are calculated at a % of gross salary. Please confirm the correct PRSI % rate with your institutional finance office.
c) Employer Pension Contribution	Pension provision <u>up to a maximum of 20%</u> of gross salary will be paid to the Host Institution to enable compliance with the Employment Control Framework (an additional 5% employee contribution is part of the salary). If applicable, state the amount of employer contribution based on the pro rata salary and note the % of pro rata salary used to calculate this for reference. Exceptions apply where Circular letter 6/2007 applies. Circular Letter 6/2007 states that the pensions contribution of all Public Health Service employees who, on or after 1 June 2007, are granted secondments or periods of special leave with pay to enable them take up appointments with other organisations, including other Public Health Sector organisations, will be increased to 25% of gross pensionable pay. The rate of 25% of gross pensionable pay referred to in this context is the pension contributions to be paid by the body to which the employee is seconded – it does not include any pension contributions which employees make themselves. Where no such arrangements are in place, the HRB will not be liable for costs.

Postgraduate Stipend	PhD Student Stipends are not supported under this scheme. The HRB support stipend for postgraduate candidates (Master's students only), in line with current government guidelines as a flat rate, which is currently €25,000 per annum for up to two years for MSc degrees The stipend is tax exempt and in no circumstances the stipend can be used to support postgraduate fees. Please note that: - the HRB does not support stipends different than the current national rate (€25,000). - The HRB does not support stipends for MD degrees.
Postgraduate Fees	PhD Student Fees are not supported under this scheme. The HRB support a maximum contribution to postgraduate fees of €5,500 annually for individuals registered for a MSc degree supported by either a stipend or a salary for up to two years. Where the rate of the final year is reduced in line with the Institutional policy the HRB reserves the right to recover the unspent fees. Please note: - Postgraduate fees are paid at EU level only. - The HRB does not support fees for MD degrees.
Running Costs	For all costs required to carry out the research including materials and consumables, survey costs, travel for participants, transcription costs, data access costs etc. Maintenance costs of animals are allowed for pre-clinical animal models only.¹ Access to necessary special facilities or services which are not available in the host academic or clinical institutions. i.e., consultancy fees, methodological support, Clinical Research Facilities support, MRI facilities etc. will be considered under running costs as long as they are detailed in an accompanying 'Infrastructure Agreement Form' (this is provided at pre-contracting stage). Travel, events and subsistence costs that are associated with running the project or coordinating the consortium should be included here. Travel associated with dissemination – i.e., conferences – should be included under Dissemination Costs. Costs associated with PPI should be included in a separate section, below.

¹ The maximum HRB allowable per diem rates for the maintenance of the most common strains of small animals are: mice (€0.50), other laboratory rodents (€1) and rabbits (€2). All per diem rates are inclusive of VAT. Maintenance costs for research involving large animals or other types of small animals must be agreed on a case-by-case basis.

	Sub-contracting for the provision of a service can be covered up to a maximum of 20% of direct costs. This would need to conform with the Host Institution, National and EU procurement rules. These costs should be necessary, specific to the project and proportionate and they should normally constitute only a limited part of the project. Overheads are not applied on sub-contracting. The following costs are ineligible and will not be funded: PhD stipends and fees, external training courses/workshops, inflationary increases, cost of electronic journals, maintenance contracts on equipment, hospitality and entertainment costs, technology transfer or patent costs, conference costs, journal subscriptions, relocation expenses. Note: Please see a list of costs that fall within the overhead contribution below and which should not be listed under running costs.
PPI costs	All PPI-related costs for the grant (except salaried personnel), such as but not limited to: • Compensating PPI contributors for their time (for example for time spent reviewing material/ participation in advisory groups). This can be as: – a cost for their expertise, e.g. as hourly rate, under PPI costs or – as salaries under personnel which should be labelled PPI contributors under salaries. • Travel expenses for PPI contributors • Training in PPI in research • Costs associated with PPI contributors attending conferences, workshops or training • PPI facilitator costs • Compensation of public or patient organisations for their time. • Room hire for PPI events/meetings. • Hospitality for PPI events/meetings • Companionship or childcare costs for PPI contributors while attending events, meetings, etc. • Training in PPI in research. Note: • PPI participants supported by salaries as research staff or co-applicants, where applicable in a scheme, should be listed and justified under the personnel heading. • All costs should be in line with Host Institution policies and practices and HRB Terms and Conditions..
Equipment	Funding for suitably justified equipment can be included in this section. Equipment costs cannot exceed €10,000 (including VAT). All costs must be inclusive of VAT, where applicable.

	The HRB <u>will not</u> fund stand-alone computer and laptop related accessories, such as docking stations, monitors and keyboard as these are considered standard pieces of office equipment that should be available at the Host Institution, and are supported by overheads. Dedicated laptops that are required specifically for the project because of the mobile nature of the research, will be considered where appropriately justified. The <u>maximum amount</u> allowed for a laptop is €1,200, including VAT if applicable. Individuals requesting a high-spec computer at a higher cost will be required to submit a quotation to the HRB at contracting stage. Clear justification and rationale for the type of computer and costs requested must be provided in all cases.
Open Access costs	Costs associated with peer-reviewed scientific publications. HRB grant holders are required to ensure that open access to all peer-reviewed scientific publications relating to the output of their project are in line with the HRB Policy on Open Access. The HRB support OA publications by • Providing HRB Open Research (www.hrbopenresearch.org) which is a rapid, open peer-reviewed and open access publishing platform for all research outputs, with all publication charges covered centrally by the HRB at no expense to the grantee. And/or • Providing a contribution towards Open Access publication costs capped at €2,200 per publication. The HRB will contribute up to three open access publications for a grant with a duration of 3 years.
Dissemination Costs	Note that costs related to peer reviewed scientific publications should be included under ‘Open Access Costs’. Events, travel and subsistence costs that are associated with running the project and/or coordinating the consortium should be listed in Running Costs (or PPI Costs if relevant) and costed as appropriate (the below limits do not apply). Please list dissemination costs under the following categories: publications (excluding peer-reviewed scientific publications), conferences, other activities (expanded as necessary). <u>Publications:</u> This excludes peer-reviewed scientific publications, which should be included under “Open Access Costs”. <u>Conferences/Other events:</u> Attendance at conference and other events: Contribution to costs associated with attending seminars, workshops, conference and/or any other means of communication, which have a direct benefit to the research funded, as detailed in the dissemination plan of the application. These activities should be specific to the greatest extent possible, and attendance justified at application

	stage. <u>The HRB will provide a contribution to costs to attend these types of events for the PI and staff members</u>, and the costs are calculated on a lump sum basis of €1,500 per person and year (Grant holder and/or research personnel employed in the Grant) for a period of one year less than the overall term of a Grant. In this scheme costs for three years can be requested, up to €4500 per person, which could be budgeted as e.g. €1,500 per year 2, 3 and 4 or e.g. €500 per year 1, €1,000 per year 2, €1,500 per year 3 and €1,500 per year 4 or other combination. Where well justified, these costs may also be eligible for co-applicants. Knowledge Translation: The HRB will support costs associated with Knowledge translation (KT) activities aimed to improve the exchange of research findings and/or its translation into policy and practice. The HRB adopts the overall concept of integrated Knowledge Translation (iKT), which includes all activities that aim to promote, enhance and accelerate impact of research in real-world settings. It starts well before the traditional end-of-grant KT that occurs when the research is concluded. There is no upper limit for these costs, but they must be aligned and proportionate to the proposed activities.
FAIR Data Management Costs	Costs related to the delivery of the data management and sharing plan in line with the HRB policy on Management and Sharing of Research Data² and the FAIR principles.³ This support is aimed to maximise the availability of research data, and the software and materials that underpin it, with few restrictions as possible. These costs must be aligned with the data management plan (DMP), which is a requirement for all successful research grant applications, and which will detail how the data from the project will be collected, organised, stored, backed-up, preserved, shared, archived and disposed of. Please see table below for further guidance.
Overhead Contribution	In accordance with the HRB Policy on Overhead Usage,⁴ the HRB will contribute to the indirect costs of the research through an overhead payment of 30% of Total Direct Modified Costs (TDMC; TDMC excludes student fees, equipment, sub-contracting and capital building costs) for laboratory or clinically based research and 25% of TDMC for desk-based research. This should be calculated and included in your application (note the maximum budget, including overheads, is €430,000 for partners and €530,000 for coordinators). It will be finalised by HRB staff at pre-contracting stage. The following items are included in the overhead contribution: recruitment costs, bench fees, office space, software, contribution to gases, bacteriological media preparation fees, waste fees, bioinformatics access. Therefore, these should not be included in the budget as direct costs.

² <https://www.hrb.ie/wp-content/uploads/2024/05/HRB-Policy-on-Management-and-Sharing-of-Research-Data-1.pdf>

³ <https://www.force11.org/fairprinciples>

⁴ <https://www.hrb.ie/wp-content/uploads/2024/09/HRB-Policy-on-Use-of-Overheads-V1.0-2015.pdf>

Additional guidance on FAIR Data Management Costs

People	Staff time per hour for data collection, data anonymisation, etc
	Staff time per hour for data management/stewardship support, training, etc
	Please note that staff time support may be budgeted also as salary and should be included under personnel and not under research data management and sharing with clear statement under justifications.
Storage and computation	Cloud storage, domain hosting charge
Data sharing	Costs for preparing data for sharing (e.g., anonymisation)
Deposition and reuse	Costs for depositing research data and metadata in an open access data repository
	Defining semantic models, making data linkable, choosing the licence, defining metadata for dataset, deploying/publishing
Others	Please further explain
Notes	<i>The HRB is currently not covering the cost of long-term preservation of data but the cost for the preparation for archiving is eligible</i>
	<i>This list is not exhaustive and aims to provide examples only of eligible costs</i>