

IRC PD Application: Financial justification

andrea.valova@nuim.ie November 2015

Applicants are encouraged to consider carefully this aspect of their fellowship application. Not budgeting for important research costs might have negative impact on your marks as evaluators are assessing feasibility of your project. For example, if your dissemination section says that you will present results at a number of international conferences in U.S.A. etc. but do not budget for conference travel, feasibility of this might be questioned. Applying for the maximum amount allowed by the scheme's rule will not impact negatively on your chances to be funded.

The maximum amount that you can budget for is **€5,000 per year** – meaning that those applying for the two-year fellowship can receive up to €10,000 for their **ELIGIBLE** direct research expenses, provided that they are properly **JUSTIFIED**. So read below about eligibility of expenses and their justification!

ELIGIBILITY of expenses

What is considered ELIGIBLE direct research expense?

In general, the following items are eligible direct research expenses, as long as **certain conditions** are met:

- Items that are listed as examples in art. 5.1.4 of the Terms and Conditions
- Items that are listed in the online application form in the “Financial justification section” under the heading “Essential direct research expenses”
- Items explicitly and clearly identified as eligible in IRC's FAQ document pertaining to the call under which you are applying.

What conditions must be met for an expense to be eligible research expense?

- only expenses incurred **AFTER the fellowship commences and BEFORE it ends** are eligible (if you want to attend a conference first week in October 2016 and book your flights in September, you will NOT be able to be reimbursed for the flights because the expense would have been incurred before your fellowship starts);
- you have the original receipt for each expense;
- the expense is incurred **BY** you and **FOR** you (you **CANNOT** pay your mentor's / spouse's / child's travel or accommodation from your award if you travel to a conference for example)
- The above are the most important conditions applicable to all research expenses. For some specific types of research expenses additional conditions might apply.

Which expenses are NOT ELIGIBLE direct research expense?

So you have most likely understood from the above that even though the terms and conditions of the scheme do not exclude anything except for capital items, the logic of “*whatever is not excluded is allowed*” does NOT apply under this scheme. There is a number of items that the IRC does NOT consider eligible expense even though the terms and conditions do not exclude them. Some items are identified as ineligible in the online application form within the “Financial justification” section guidelines. These are:

- membership costs, and
- subsistence/per diem rates are not an eligible cost. Living expenses (e.g. rent, food and phone) are ineligible. Note that this includes meals while on research trips, conferences etc.

More items might be confirmed as ineligible by the IRC during the call or at the award stage, either within the FAQ document or within the award acceptance documentation.

What if you include ineligible research costs in your budget?

So far in such cases the IRC would have reduced the budget accordingly. This means that if you for example have an overall budget of €5000 for a one-year fellowship in which you include an ineligible item of €500 for membership, your awarded budget would be €4,500 (assuming that no other item will be reduced for example if justification is deemed insufficient). You will not be able to get the €500 added “back” to your award for another, eligible expense, for example a conference.

What if you need to change your budget once the fellowship is awarded?

Under the existing rules it is possible to re-allocate budgets (increase the amount in one category and reduce accordingly the amount in another category). Up to a certain threshold it is possible to do this internally without the IRC’s involvement and from a certain threshold up, fellows need to seek IRC’s prior approval. Do not worry about technicalities at this stage – just keep on mind that if you do need to change your budget once funded, it will be possible.

JUSTIFICATION of expenses

Just a short comment under this heading: a list of items is NOT justification. Justification is when you say why you need these items.

Suggestions and comments:

- Discuss the budget with your mentor. Not only is every research project specific but also different departments/mentors have different resources, not to mention applicant’s own resources. If you do not need to purchase something essential for your proposed project but already have access to it/will buy it yourself, do mention this in a suitable section (to address possible questions/concerns regarding feasibility of your proposal).
- If some category in this section does not apply to you, just put “0” in it. It is perfectly fine to have only one or two categories populated – as long as it makes sense for your proposed research and your specific circumstances.
- The online system will NOT stop you if you attempt to apply for more than the amount allowed (even though it does calculate an overall total amount). Make sure you do not exceed the maximum amount allowed for the type of the fellowship that you are applying for. (Warning: If you do, you might have difficulties with securing institutional endorsement.)
- Make sure that you put relevant items under individual headings. “Conference travel and participation” is only for CONFERENCE travel and participation, any other travel costs needs to go under another heading (if training related then under training, if research trip for fieldwork then under other, if you have to travel to visit archives then under archival research costs). (Warning: if you “misplace” items, you will be asked to fix this following internal pre-submission review.)
- See our separate document for budgeting for computer equipment.