



# Irish Cancer Society Research

## Appendix 2: Research Budget & Expenses Policy

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## 1. Introduction

The Irish Cancer Society is the largest voluntary funder of cancer research in Ireland. The majority of the Society's funds are raised from public donations, and we are therefore committed to ensuring that all funds are budgeted for and used sensibly in line with donors' expectations and the scientific goals of the work. This policy describes the Society's requirements for drafting budgets as part of the research grant submission process, as well as our expenses policy for research grant expenditure. This document should be consulted when completing Irish Cancer Society grant applications or grant variations. Bearing in mind that funding from the Society comes from the enormous effort, sacrifice and generosity of the public, it should be a general principle of all budgeting to get the most value and minimise costs in every way that is reasonable and justifiable.

### **Please note:**

- These guiding principles are not an automatic approval for the use of funds from any grant. The Society reserves the right to review expenditure for reasonableness at any time during the research project.
- These guidelines describe the overall general budget and expenses guidelines for our awards. More specific rules may apply for some bespoke awards, and these rules will be included in the call documentation and/or contract specific for that award.
- Each research grant has a defined, agreed budget to help carry out the agreed Research Project. It is the responsibility of the research institution to ensure that all monies claimed and paid are allowable, necessary, and reasonable for the conduct of the Research Project.
- The Society acknowledges that an approved budget may require modifications over the course of an award. Budget reallocations may be permitted during the lifetime of an award, provided they are adequately justified on an Irish Cancer Society budget reallocation form. Approval of such reallocations is at the sole discretion of the Society. Details of the budget reallocation process can be found [here](#) on the Irish Cancer Society website.
- It is expected that an internal financial governance structure will be in place to monitor and review allocation of funds for the Research Project.
- Annual and interim financial reports sought by the Society must include a detailed breakdown of costs claimed. The Society reserves the right to request independent verification of costs charged to a research grant.
- The Society reserves the right to refuse the payment of costs, which are deemed contrary to the guiding principles contained herein.
- The Society reserves the right, as often as it may reasonably require, to arrange for an audit to be conducted into the use of funds provided.
- As an Irish charity, The Irish Cancer Society will fund eligible direct costs only. The Society does not pay any overhead contribution to host institutions.

This guidance document does not represent an exhaustive list and where queries arise that fall outside of the guidance herein, prior authorisation from the Society should be sought by emailing [grants@irishcancer.ie](mailto:grants@irishcancer.ie).

## **2. Budgeting for Personnel Costs**

The Irish Cancer Society will only fund the direct salaries of staff working on Irish Cancer Society research projects provided it is expressly stated in the call documentation specific to a particular funding award. For most awards, the Irish Cancer Society will not provide funding for the salaries of applicants already employed by their host institution on a full-time, permanent basis. Exceptions may be made in certain research calls or applicant cohorts that allow for the provision of buy-out time. In addition, the Irish Cancer Society will not contribute to the salaries of any project mentors or collaborators included on a grant application.

It is expected that all applicants will budget for salary to include employers' PRSI and pension contributions in accordance with the appropriate salary scale and host institution. Where an applicant is budgeting for a part-time position, salaries should only be budgeted for the percentage full-time equivalent (FTE) that the employee will spend working on that specific research project. Please note, the Irish Cancer Society may ask the employee to provide evidence (e.g. records or timesheets etc.) for specific time spent on the funded research project. For all positions, the Irish Cancer Society will allow a staff member to move up a point on the scale every 12 months. This **must** be incorporated into the original budget application.

### **2.1. Academic Research Staff**

The Irish Cancer Society will fund the direct salaries of academic research members according to [the IUA Researcher Salary Scale](#). The scale, point, and full salary (including employer's PRSI and pension contribution) must be included within all salary budgets. Therefore, it is recommended that applicants use the 'RESEARCHER SALARY SCALES AND EMPLOYMENT COSTS' attachment on the IUA scale website.

The IUA scales are continually updated, therefore, it is important to utilise the most up to date scale according to the time period in which the anticipated staff member is due to commence employment. The IUA scales are continually changing, therefore if the IUA scale does not cover the funding period in question, a salary contingency of 2.5% per annum should be applied.

#### **2.1.1. Research Assistant**

The Irish Cancer Society will fund the salary of a research assistant starting at the entry level position of Point 1 of the research assistant IUA Scale, which is the minimum point on the scale. It would be expected at this level that the research

assistant would hold a primary degree but would likely have little or no research experience. For higher points on the scale, the individual would be expected to hold a secondary degree (Masters/PhD) and/or some research experience. Higher points on the scale would need to be thoroughly justified in grant applications.

### *2.1.2. Postdoctoral Researcher*

The Irish Cancer Society will fund the salary of a postdoctoral researcher starting at the minimum point of PD1, Point 1 of the IUA Scale (early stage post-doctoral researcher). It would be expected at this level that the postdoctoral fellow would hold a minimum of PhD or equivalent\* research experience. For higher points on the scale, the individual would be expected to hold the required number of years (depending on the point) postdoctoral and/or industry experience. For PD2 of the IUA scale, it would be expected that the postdoctoral researcher has significant post-doctoral research experience, this would need to be thoroughly justified in grant applications.

\*PhD equivalency is only permitted for certain grant calls and will be specifically outlined in the grant call guidelines. The Irish Cancer Society defines PhD equivalence as three or more senior (first, joint-first, or last) author publications in peer-reviewed academic journals or 4 years' full-time research experience post-primary degree. Alternative research outputs may be considered eligible, e.g., monographs. In such instances, candidates should contact [grants@irishcancer.ie](mailto:grants@irishcancer.ie) before applying.

### *2.1.3. Research Fellow*

The Irish Cancer Society will only fund the salary of a research fellow if it is expressly stated in the call guidance document and pre-approved by the Society prior to application submission. A research fellow will be required to have at least 4-6 years post-doctoral and/or industrial research experience and must have a significant track record of high-quality peer reviewed publication and/ or other equivalent outputs based on the norms of their discipline. In addition, it will be expected that the research fellow has previously obtained independent competitive peer-reviewed research grants and is capable of leading and managing independent research projects. Research fellows should be appointed at point 1 of the research fellow IUA scale, and a strong justification will be required to appoint at other points on the scale.

For larger programmatic award, the salary of senior research fellows may be permitted if it is robustly justified, and only if it is expressly stated in the call guidance document. Such individuals must have a central role in leading a significant portion of the funded research programme and must not already be in receipt of a full-time permanent position within the host institution. Senior research fellows should be appointed at point 1 of the senior research fellow IUA scale.

#### *2.1.4. Postgraduate Student*

**Stipend:** The Irish Cancer Society will fund the stipend of postgraduate students (PhD and MSc) at a minimum rate of €22,000 per year for up to four years' full time (in the case of a PhD scholar) or up to two years' full-time (in the case of MSc students). The annual stipend may go above €22,000 at the discretion of the research supervisor. The funding of part-time post-graduate students over longer periods of time may be permitted depending on the specific funding call.

**Fees:** The Irish Cancer Society will make a contribution of up to €8,500 towards the annual costs of EU or non-EU postgraduate registration fees for up to four years. Some host institutions provide a reduction of fees in the latter years of the postgraduate degree (e.g., a 50% reduction in year 4 of a PhD) and this should be taken into account when calculating the total registration fees over the four years. The Society is not in a position to fund the full registration fees of non-EU applicants. In this instance, it would be the responsibility of the host institution to cover the remaining fee shortfall.

#### *2.2. Nursing and Allied Health Professionals*

The Irish Cancer Society will fund the direct salaries of nurses and allied health professionals (AHPs) either via the **IUA Researcher Salary Scale** or via buy-out time on the HSE salary scale, whichever is the most appropriate for the call and/or applicant. For appointments on the IUA researcher salary scale, applicants should follow the guidelines outlined in Section 2.1.

For applicants seeking buy-out using the HSE salary scales, a maximum of 0.5 FTE buy-out time will be permitted for applicants who will hold a concurrent clinical post in their professional field. **Only applicants that are permanently employed by the HSE may use this salary scale.** Applicants should use the scale and salary point most relevant for their role and experience within the HSE. A strong justification will be required as to why specific salary points were chosen.

#### *2.3. Research Support Staff*

For large programmatic awards, the Irish Cancer Society, in certain circumstances, will allow for the budgeting of research support staff (project managers, project officers, project admin staff, etc.). In this instance, salaries should be aligned to the most appropriate administrator scale for the specific research institution. Strong justification on all scales and salary points will be required.

### 3. Budgeting Non-Personnel Costs

#### 3.1. Research Running Costs

These are the day-to-day costs associated with the running of the research project. The Irish Cancer Society will allow the payment of reasonable running costs relevant to the specific project. Such costs may include but are not limited to: materials and consumables, research sample costs, access costs, survey costs, costs associated with research participants, transcription costs, data management costs, bench fees etc. Please note, any travel-based costs specifically associated with the running of the research project, e.g., travel costs associated with research participants, should be outlined in this section and not in the travel and dissemination section. All costs must be inclusive of VAT, where applicable. All running costs should be itemised within the application budget section and suitably justified.

##### 3.1.1. Small Equipment items

The Irish Cancer Society will allow researchers to purchase small equipment items up to a maximum total value of €3,000. A strong justification must be provided for each equipment item, and a rationale must be given as to why this item is not already available to the researcher at their host institution. Exceptions to the €3,000 cap may apply for larger programmatic awards, and these will be expressly stated in the call documents specific to these larger awards. Only equipment items that are **specific** to the applicant's research project will be allowed. All costs must be inclusive of VAT, where applicable.

##### 3.1.2. Computer/Laptop Equipment

The purchase of computer equipment as part of an Irish Cancer Society funding award will be considered for any grant of over 24 months' duration, provided a strong rationale is given at the time of grant application. The maximum allowed contribution from the Irish Cancer Society for the purchase of a computer or laptop is €1,500. For funding awards of less than 24 months' duration, the purchase of computer equipment will only be permitted in exceptional circumstances. Any computer or laptop purchased as part of an Irish Cancer Society award is the property of the host institution and any use of such equipment by the researcher or research team beyond the end date of the Irish Cancer Society grant is at their discretion.

##### 3.1.3. Mobile Phone Budget

The Irish Cancer Society will not generally cover mobile phone expenses of any researcher working on a Society-funded project. However, the Society does acknowledge that for exceptional cases only, the provision of a phone for specific research projects may be required.

Please refer to Section 4.6 for further detail on allowable expenditure for mobile phone use.



### **3.2. Training and Education Budget**

These are the costs associated with the education and training of the grant applicant and/or other Irish Cancer Society funded team members. These include costs relating to technical skills training specific to the research project, e.g., animal handling, statistical analysis etc. In addition, costs relating to the long-term career development of the researchers will also be permitted, e.g., personal and professional development training etc. providing it relates to their future research career aspirations.

For some awards, the Irish Cancer Society will cover the cost of further education to allow researchers funded by the Society to pursue formal education opportunities as part of their grant programme, e.g., taught post-graduate diploma or Master's programmes etc. Provision for these opportunities will be outlined in the specific call document if relevant.

All costs relating to training must be outlined and justified as part of the researcher's application budget. When justifying these costs, it is important to provide details on the training type, location, and rationale. Please note, for any training elements where travel is required, please detail the travel costs as part of the Travel and Dissemination budget (Section 3.4).

### **3.3. Travel and Dissemination Budget**

#### **3.3.1. Travel**

These are the costs relating to the travel of the grant applicant and/or other Irish Cancer Society funded team members for dissemination and networking purposes. Such costs must be directly related to events as part of the research programme and only funded researchers will be eligible to claim these expenses. Any travel costs that are part of the direct day-to-day running of the research programme e.g. travel costs associated with research participants should be budgeted under running costs (Section 3.1). As a charitable organisation, we would expect that all costs in relation to travel be reasonable, and must be clearly justified. Please note that the Irish Cancer Society will fund Economy-Class flights only. Please refer to Section 4.1 for further detail on permitted costs.

An example of permitted travel includes but is not limited to: costs associated with attendance at meetings, conferences, patient engagement events, workshops, fostering collaborations etc.

Reimbursement for costs associated with conference attendance will only be provided if the recipient is presenting their specific Society-funded research project in poster and/or oral format. Exceptions may apply for post-graduate students in the first year of study, who would benefit from attendance at a national conference.

The applicant should provide as much detail as possible at the application stage. For example, if planning to attend a conference: the name, location, and dates (where

possible) of the conference should be detailed, in addition to the reason for attendance.

### *3.3.2. Dissemination*

These are the costs associated with the communication and reporting of your research results. A key priority of the Society is to ensure that research findings are communicated to all relevant stakeholders. We are committed to ensuring that the public (particularly people affected by cancer) are kept up to date on our research that is funded. In line with this, we require that all applicants produce a dissemination plan that includes communication of their research not only to the academic community but to **all relevant** audiences.

Dissemination costs should be clearly planned and articulated as part of your research budget. Such costs may include printing, posters, publication costs, costs associated with the hosting of public awareness events etc. All costs must be inclusive of VAT, where applicable.

### *3.3.3. Open Access Publication:*

The Irish Cancer Society encourages publication in open-access journals and will provide a contribution of up to €2,000 towards open-access publication costs. Please note, the Irish Cancer Society will not fund any research published in so called 'predatory journals'. We therefore ask that all researchers be aware of predatory publishers and exercise caution in this regard when publishing their research.

## **3.4. PPP/PPI Budget**

The Irish Cancer Society is dedicated to putting patients, families, survivors, supporters, and the public, at the very heart of what we do. Public and Patient Partnership (PPP, sometimes known as Public and Patient Involvement or PPI) in the research process ensures that research is meaningful and of benefit to those affected by cancer and other relevant stakeholders. PPI can be involved at any stage of a research project, from development and design to interpretation and dissemination.

In line with this commitment, it is encouraged that all applicants include PPI within their application where relevant, and guidelines on this will be outlined within the guidance documentation specific to each call. The Irish Cancer Society has specific documentation in place for developing a PPI Budget and these can be found in Appendix 1 of call document guidelines.

A mandatory minimum provision for costing PPI activities into grant applications is included in most Irish Cancer Society funding calls, and will be outlined in the specific call documentation. It is expected that all costs to patient members associated with involvement are covered by the research grant, e.g., bus/train fares,



mileage, parking charges, and subsistence. These costs should be outlined as part of the PPI section of your grant application. Universities will have their own specific rules and policies regarding budgeting and expenditure in relation to PPI costs. We therefore strongly encourage all researchers to consult with their host institution and local PPI resources (e.g., PPI Ignite) when completing the PPI section of their application budget.

### **3.5. Mobility Element Budget**

As part of our scholarship and fellowship research awards, applicants are given the opportunity to travel to a national or international research institution to advance their research project aims; that facilitates academic and clinical networking; that encourages national and/or international cooperation and collaboration; and that promotes the development of new skills and/or perspectives. The specific details, budget allowance, and duration of funding for this element will be outlined in the specific grant call documentation.

Details of the mobility element funding is requested at the application stage and the main standard budget grant categories should be used in developing a mobility element. However, please note that this funding is separate to the funding amount requested as part of the main application. In recognition that mobility plans can often change throughout the course of the research project, all successful applicants must reapply for this funding closer to the period of travel (at least three months in advance of mobility). Applicants therefore have the opportunity to change the details of the mobility element during the research award. Final approval of all changes remains at the discretion of the Irish Cancer Society. For further details on allowable costs as part of the Mobility Element, please refer to Section 4.7.

Post-award applications for the mobility element can be made through the online grant management system: <http://grants.cancer.ie>.

## **4. Research Grant Expenses**

The Irish Cancer Society is committed to ensuring that all funds included within budget are used sensibly and appropriately. Reasonable travel, accommodation, subsistence, and other expenses incurred by a researcher that are directly related to the research project will be reimbursed.

Reasonable expenses are defined as those that are cost effective, weighed against the purpose of the activity. Researchers should be sensitive to what is considered reasonable at all times. It is not possible to set out rules for every situation and so you are required to exercise judgement to ensure that all claims are within the spirit of these guidelines.

Please note, an awardee will be required to submit a detailed statement of income and expenditure as part of the annual report process. As part of this reporting, the

Irish Cancer Society may request copies of the original receipts associated with any travel on the grant. Failure to supply a receipt or any underspend on any travel bursaries must be reimbursed in full to the Society.

If there is any uncertainty as to whether something is reasonable or not, a query should be addressed to the Society by emailing [grants@irishcancer.ie](mailto:grants@irishcancer.ie) in advance of incurring such expenditure.

#### **4.1 Travel Expenses**

- Where possible, travel should be by the most economical means, and the Society expressly encourages that public transport be used, when this is the cheapest option. Tickets for public transport should be booked in advance and should be standard class or economy class only.
- Taxis may be used but are the least preferred method of transport. Taxis should be shared where possible and incur no additional fees i.e. waiting time charges or tips.
- In situations where conferences/meetings in Ireland are not accessible by means of public transport, researchers may use their own vehicle to travel to and from the conference/meeting. A standard motor travel rate of **€0.35 cent per kilometre** is permitted in instances where this is necessary. Higher mileage rates permitted by the research institution will not be covered by the Society. The motor travel rate paid is deemed to cover all expenses incurred in running the car e.g. insurance, tax, running costs, etc.

#### **4.2. Accommodation Expenses**

- The cost of accommodation should be reasonable and in line with the duration of the event.
- For travel to conferences/meetings, researchers must endeavour to book accommodation not exceeding a 4-star rating.
- For accommodation in Ireland, **a rate not exceeding €140 per night** (B&B; standard room) should be sought.
- For international accommodation, rates will vary depending on the city and country; therefore, it is difficult to give a guiding rate. However, accommodation rates that are reasonable and in line with the average daily hotel rate for the specific location should be sought.
- Accommodation costs for travelling partners will not be covered.
- In situations where a research institution has agreed a discounted rate for accommodation, which exceeds a 4-star rating, prior approval must be sought from the Society to proceed with any booking.
- Facilities and services which are not provided free of charge by the hotel are not permitted (e.g. Wi-Fi costs, room service, newspapers, etc.).

### **4.3. Subsistence**

- All subsistence expenses must be vouched expenses. The Irish Cancer Society does not permit any researchers to claim standard subsistence rates that may be outlined by their individual research institutions.
- Breakfast, lunch, and dinner costs to a value of €10, €12, and €25 per person respectively would be deemed reasonable.
- An added tip or discretionary service charge of up to 15% on bills is deemed reasonable in countries where such charges are expected and are standard practice.

### **4.4. Costs Associated with Meetings and Events**

In furthering the research interests of the Society, researchers on Irish Cancer Society-funded grants may occasionally host meetings or events between researchers, members of the public, patients and/or scientific advisory groups.

- Expenditure for events such as these should be kept as low as possible, compatible with the occasion.
- Where possible, room hire for any events should be in locations that are free of charge. However, the Society does acknowledge that depending on the type of event and location that this is not always possible.
- For bookings associated with national or international guest speakers, the travel and accommodation rates set out in Section 4.1 and 4.2 of these guidelines must be adhered to.
- The number of hosts accompanying a guest for lunch or dinner should be dependent on a necessary requirement to attend and should not be perceived as a reward for attendees.
- Lunch and dinner costs to a value of €12 and €25 per person respectively would be deemed reasonable. This includes the costs associated with the provision of catering for events.
- An added tip or discretionary service charge of up to 15% on bills is deemed reasonable in countries where such charges are expected and are standard practice.
- For events that utilise internal and external suppliers, it is expected that the most economical supplier be utilised.

### **4.5. Alcohol and Entertainment**

It is the Irish Cancer Society's policy not to fund alcohol for any events or meals, or any form of entertainment.

#### **4.6. Mobile Phone Expenses**

The Irish Cancer Society does not generally permit the use of funds to cover the cost of a mobile phone or mobile phone bill. However, we do recognise that exceptions may apply. In this case, mobile phone expenses must be robustly justified and pre-approved by the Society at the post-award budget negotiation stage prior to contract signing.

The researcher must use the most economical and cost-effective means for purchasing a phone and bill-pay call plan. The Society will cover mobile phone bill costs associated specifically with the funded research project up to a maximum of €40 per month only. No expenditure outside of the researcher's standard call plan allowance will be permitted to be charged to the Irish Cancer Society Research Grant. Please note, mobile phones can only be used for specific research purposes only and expenditure will be carefully reviewed upon submission of the annual financial reports. It is at the discretion of the Society to request copies of all mobile phone bills and justification of calls.

#### **4.7. Mobility Expenses**

Allowable expenses associated with the mobility element include travel, networking or workshop registration fees, accommodation, and running costs associated with the mobility or capacity building elements. Payments will only be made by the Irish Cancer Society upon approval of a successful mobility element application.

Please provide a summary of the costs requested and justification of each amount requested.

For costs associated with travel, quotes detailing the estimated average cost for travel and accommodation must be attached to the mobility application. Eligible travel costs are those that involve return travel from your location of origin to your mobility element destination only. Local travel required day-to-day to get to your place of work will not be covered, i.e., public transport, mileage, parking charges, tolls etc.

All researchers are advised to be as economical as possible when making accommodation arrangements as part of the mobility element award. Hotel bookings can often be much more expensive when booked for long durations of time, therefore, this may mean booking Airbnb or other self-catering accommodation for your stay.

During the mobility element period, all researchers will continue to receive their standard monthly salary from their research institution. It is therefore the policy of the Irish Cancer Society that the researcher uses their own salaries to cover subsistence costs such as food. Costs for subsistence will only be allowed under exceptional circumstances and to a maximum value of €200 per month.