

Guideline for IRC Eligible Direct Costs and Overhead Rates 2016

General Notes:

- Maximum funding to any one Principal Investigator is limited to €150,000 per project. This total is **inclusive** of overhead and the maximum will only be allocated to truly exceptional proposals.
- The mission of IRC is to support early-stage research careers. Particular emphasis will be given to the support of PhD students and early-stage Postdoctoral contracts under these awards.

Recurrent Eligible Direct Costs:

- Postgraduate stipends and fees (stipend must not exceed €16,000 per annum; fees will be paid up to a max of €5,750 per annum). Note: three-year funding will be provided as standard. For a fourth year of funding to be awarded a recognised structured Ph.D. programme must be in place for students and specific justification provided.
- Post-doctoral salaries, to include:
 - Base Salary
 - Plus 10.75% Employer's PRSI Contribution
 - Plus 20% Pension Contribution¹
- Minor research equipment costing less than €10,000 (total over 3 years)
- Research supplies (Consumables)
- Conferences and workshops
- Travel
- Books and journals

Overhead:

It will be set at a maximum of **30%** of overall *eligible direct costs* (see above) *less equipment*. Overhead will offset institutional indirect costs including for example costs such as heating and air conditioning. These are incurred for common or joint objectives, and cannot be identified readily and specifically with a particular sponsored programme or project. Other examples include:

- General technical support
- Accounting services
- General administration services
- Telecommunications
- Library & information Services
- Central computing Services
- Office support and secretarial services

¹ This may differ depending on the institution. It is the responsibility of the applicant to check this with their institution.

- Office and laboratory space
- Student services

Overhead expenditure will be subject to appropriate auditing and monitoring.