



Budget Reallocations Policy

Research Ireland may authorise a reallocation of the approved budget to assure successful completion of the original objectives of a funded research programme. A budget reallocation requires a written request and approval from Research Ireland in the following cases:

- a) The grant recipient wishes to move funds in excess of €20,000 to or from any budget category.
- b) The grant recipient wishes to move funds in excess of €20,000 between calendar years.
- c) Movement of any funds to or from the Equipment category.

Reallocations that do not meet any of the criteria outlined above do not require a request to be submitted to Research Ireland. However, please note that there may be a small number of variations in the requirements for budget reallocation requests for specific Programmes.

The following information must be provided when applying for a budget reallocation:

All budget reallocations must be clearly justified in the context of the objectives of the funded research programme. The reallocation must not exceed the direct costs approved in the Letter of Offer or extend past the approved expiry date of the grant (unless the request is accompanied by a no-cost extension).

A request for a budget reallocation should be made prior to committing or incurring expenditure in excess of that allowed. Grant recipients are cautioned not to make commitments or incur expenditures prior to receiving approval from Research Ireland.

All budget reallocation requests must be made by the grant recipient before the expiry of the grant for the request to be processed by Research Ireland. Grant recipients are encouraged to submit requests as early as possible to ensure their timely processing

Please note that the General Terms and Conditions of the original grant will still apply. Once approval is granted, notification will be sent to the grant recipient, the Finance office, and the Research office of the relevant Research Body.

The following Research Ireland programmes do not allow any reallocation of budget:

- Enterprise Partnership Scheme (Postgraduate and Postdoctoral)
- Government of Ireland Postgraduate Scholarship and Postdoctoral Fellowship