

National Development Plan 2007—2013
Science, Technology & Innovation Programme

Marine Research Sub-Programme

**Call for Research Proposals
January 2008**

GUIDELINES FOR APPLICANTS

For

POST-DOCTORAL FELLOWSHIPS & PhD SCHOLARSHIPS

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1 BACKGROUND

The Marine Research Sub-Programme is one of eight sub-programmes within the Science, Technology and Innovation (STI) Programme of the National Development Plan 2007–2013¹. Under this Sub-Programme, some €141 million has been targeted towards meeting the objectives of *Sea Change: A Marine Knowledge, Research and Innovation Strategy for Ireland (2007-2013)*², namely to

1. Assist the existing, and largely indigenous, marine sub-sectors to improve their overall competitiveness and engage in activity that adds value to their outputs by utilising knowledge and technology arising from research in the natural sciences, engineering and commerce.
2. Build new research capacity and capability and utilise fundamental knowledge and technology to create new marine-related commercial opportunities and companies.
3. Contribute to the achievement of key national objectives in transport, energy, environment and health.
4. Inform public policy, governance and regulation of the sector and support the delivery of more innovative, customer-driven public services by applying the knowledge derived from marine research and monitoring.
5. Increase the marine sector's competitiveness and stimulate the commercialization of the marine resource in a manner that ensures its sustainability and protects marine biodiversity and ecosystems.
6. Strengthen the economic, social and cultural base of regional communities that depend on the marine resource.

As the lead implementing agency for *Sea Change*, the Marine Institute is charged with managing the NDP Marine Research Sub-Programme. From time to time, the Marine Institute may partner with other agencies to co-fund research. The Marine Research Sub-Programme will be implemented via three Research Measures and two Supporting Programmes:

Industry Research Measure—designed to address issues or opportunities faced by industry, to integrate the existing research base with market and commercial opportunities and to focus on research that will deliver sustainable growth and environmental benefits.

Discovery Research Measure—aimed at pursuing long-term development of new research and economic opportunities associated with bio-pharmaceuticals, industrial chemicals, diagnostics and environmental technologies, marine functional foods, renewable ocean energy and rapid climate change.

Policy Support Research Measure—seeks to provide guidance and support for the determination of public policy relating to the marine sector.

Infrastructure Supporting Programme—an investment programme to deliver essential infrastructure that will enable marine related research and innovation.

Innovation Supporting Programme—targeted specifically at improving R&D management, commercialisation and research dissemination activities.

Over the lifetime of the NDP, funding will be targeted at these measures and supporting programmes via a range of mechanisms. The funding mechanisms will include:

- **Project-Based Awards**
 - Strategic Research Projects
 - Applied Research Projects
 - Demonstration Projects
 - Desk/Feasibility Studies
- **Researcher Awards**
 - Strategic Research Appointments
 - Research Capacity/Competency Building
 - Post-Doctoral Fellowships
 - PhD Scholarships

¹ <http://www.ndp.ie>

² <http://www.marine.ie/SeaChange>

- **Industry-Led Research Awards**
 - Company Awards
 - Collaborative Awards
- **Infrastructure Awards**
 - Infrastructure Acquisition
 - Access to Infrastructure

2 INTRODUCTION

These **Guidelines for Applicants** for **Post-Doc Fellowships** and **PhD Scholarships** provide details on general issues such as eligibility, the evaluation and awarding of research grants, research costs and the application process. Successful applicants will be required to sign a Grant-aid Agreement in advance of starting any work to be funded by this Programme.

A description of the targeted research to be addressed by each of the Post-Doc Fellowships and PhD Scholarships in this call for research proposals is provided in the individual project **Terms of Reference** documents. These are available to download from the *Funding* pages of the Marine Institute's website³.

Applicants should also read the **Guidelines for Grantees** for **Post-Doc Fellowships and PhD Scholarships**, which outline the key requirements for the awarding of grant-aid and the obligations for successful applicants in accepting the award. These are available to download from the *Funding* pages of the Marine Institute's website.

3 DURATION OF AWARDS

Post-Doctoral Fellowships

The duration of Post-Doc Fellowships will vary depending on the nature of the research topic to be addressed. In all cases the indicative duration of the project is outlined in the relevant **Terms of Reference**. However, in developing a detailed work programme for their research proposal, applicants should use this indicative duration for guidance only.

PhD Scholarships

Funding for PhD Scholarships will be for a maximum period of four years. However, four-year funding will only be provided where the host (academic) institution can provide proof that the PhD Scholar will receive additional training (e.g. generic skills) during the course of the Scholarship. Where such training can not be provided by the academic institution, funding will be provided for a maximum of 42 months.

If, after completion of the first year, the PhD Scholar's research supervisor concludes that the research undertaken is not suitable for a PhD, they may instruct the Scholar to submit for an MSc. In this case the grant-aid will be for a maximum of two years. Notification should be provided to the Marine Institute.

4 ELIGIBILITY

Who May Apply?

Applications are invited from Higher Education Institutions on the island of Ireland with the necessary competence and facilities to host/supervise the Post-Doc Fellow/PhD Scholar. In the case of Post-Doc Fellowships, applications will also be accepted from research institutions (e.g. public bodies) that can demonstrate a sufficiently high international research reputation.

³ www.marine.ie/home/funding/FundingCalls/

5 SELECTION OF FELLOWS/SCHOLARS

The award is made to the applicant institution (Grantee). A PhD candidate should not be nominated in the application but should be appointed within three months of the notification of the award. Responsibility for identifying and appointing the Scholar rests with the Grantee. The Marine Institute may wish to become involved in the selection of PhD Scholars/Post-Doc Fellows, e.g. through participation on selection/interview panels.

PhD Scholars must hold a first or upper second class honours primary degree or the equivalent.

Post-doc Fellows will normally have completed their PhD and defended their thesis.

In selecting Fellows/Scholars, Grantees should comply with the standard recruitment practices and guidelines of their institution and the relevant national legislation.

N.B. The cost for recruiting the Fellow/Scholar should be factored into the overall budget of the Fellowship/Scholarship.

Further information in relation to the selection of Fellows/Scholars is provided in the **Guidelines for Grantees for Post-Doctoral Fellowships & PhD Scholarships**.

6 SUPERVISION & LOCATION OF FELLOWS/SCHOLARS

The host institution for PhD Scholarships/Post-Doc Fellowships must appoint an appropriate supervisor to oversee the research of the Scholar/Fellow.

Where the Marine Institute has particular expertise in the research topic of a PhD Scholarship/Post-Doc Fellowship it may wish to appoint a joint research supervisor.

The nature of the research being carried out under a Fellowship/Scholarship may require the Fellow/Scholar to work closely with the Marine Institute and possibly spend part of the duration of the award at a Marine Institute facility. In certain circumstances there may be a requirement to spend substantial periods at a Marine Institute facility. Applicants should refer to the individual **Terms of Reference** for Post-Doc Fellowships/PhD Scholarships for guidance on this matter.

Fellows/Scholars are encouraged, where appropriate and where it will benefit their research/training, to spend part of their Fellowship/Scholarship in other research institutions and/or appropriate private sector firms either at home or abroad. The additional costs for this should be included in the research proposal.

7 EVALUATION OF PROPOSALS

A panel of national/international experts established by the *Sea Change* Management Unit will evaluate eligible proposals. All reasonable measures will be taken to ensure *objectivity, fairness, quality* and *confidentiality*. Eligible proposals will be evaluated using the following criteria:

Criteria	Marks
1. Understanding of the strategic context of the project and the specific research topic	10%
2. The scientific and technical quality of the research proposal	30%
3. Scientific quality/track record of the host institution/research supervisor	30%
4. Facilities (and training) to be provided by the host institution to accommodate and support the Post-Doc Fellow/PhD Scholar	20%
5. Costs and value for money	10%

Further information on the evaluation criteria and procedure is provided in **Appendix 1** to these Guidelines.

In accepting and evaluating research proposals the Marine Institute does not commit funding to any project or guarantee that funds will be made available to research proposals submitted under any call for proposals.

8 ETHICAL ISSUES

Applicants should demonstrate that they have taken into account any relevant ethical issues associated with the proposed research, indicating which national and/or international regulations are applicable and how these will be adhered to.

9 GRANT-AID RATES & ELIGIBLE COSTS

Eligible Costs

Eligible costs are defined as **direct** or **indirect costs** incurred in carrying out the research project. They must fulfil the following criteria:

- They must be **actual**;
- They must be **reasonable** and **wholly necessary** for the project;
- They must be incurred **during the lifetime** of the project;
- They must be **recorded** in the accounts for the project, which must be maintained during the lifetime of the project and reported on as required by the Marine Institute;
- They must **not be otherwise reasonably available** or accessible; and
- They must be **incurred solely to advance the research project**⁴.

No costs other than eligible costs will be allowed.

The eligible cost categories are:

	PhD Studentships	Post-Doctoral Fellowships
Salary/Stipend	Stipend Eligible	Salary Eligible
College Fees	Eligible	-
Consumables	Eligible	Eligible
Equipment	Refer to Appendix 2	Refer to Appendix 2
Travel & Subsistence	Eligible	Eligible
Publication	-	Eligible (Max 1%)
Other	Specify	Specify
Overheads	Not eligible	Maximum 30%

Further information on the above eligible cost categories is provided in **Appendix 2**. In particular, applicants should refer to the notes on fees for PhD Scholarships and salary costs for Post-Doc Fellows.

Overheads

Overheads are indirect costs and will be paid, in the case of Post-Doctoral Fellowships **only**, at a maximum rate of 30% of direct costs minus equipment. The maximum overhead rate for desk-based Post-Doctoral Fellowships is 25%.

Grantees shall be authorised to transfer budgeted amounts between themselves or between cost headings, according to the rules set out in the **Guidelines for Grantees**.

⁴ If items benefit both the research project and other work the costs shall be eligible only in the proportion that can be attributed as benefiting the project.

Non-Eligible Costs

Non-eligible costs are the following categories:

- any interest, or return on capital employed;
- provisions for possible future losses or charges ;
- interest owed;
- provisions for doubtful debts;
- resources made available to a Grantee free of charge;
- unnecessary or ill-considered expenses;
- marketing, sales and distribution costs for products & services;
- entertainment or hospitality expenses, except such reasonable expenses accepted as wholly and exclusively necessary for carrying out the work under the grant-aid.

Grant-Aid Rates

PhD Scholarships

The **indicative value** of PhD Scholarship Awards is as follows:

Lab/Field Based Projects		Non-Lab-Field Based Projects	
4 Years	Up to €115,000	4 Years	Up to €110,000
3½ Years	Up to €105,000	3½ Years	Up to €100,000

The PhD Scholarship award will include a stipend (€20,000 p.a.), an annual contribution towards research and administrative costs and associated travel.

Four-year funding will only be provided where the host (academic) institution can provide proof that the PhD Scholar will receive additional training (e.g. generic skills) during the course of the Scholarship. Where such training can not be provided (directly or indirectly) by the academic institution, funding will be provided for a maximum of 3½ years.

PhD Scholars are encouraged to spend part of their course of study undertaking relevant training activities at other research establishments (including those in other countries). The costs of such travel should be detailed in the research proposal.

Applications under the heading lab/field-based projects will need to be strongly supported in the application form by a clear justification of the intensity and necessity of the proposed lab/field work during the project.

Post-Doctoral Fellowships

Funding is provided for up to 100% of **eligible costs**. The amount of the award will depend on the nature and duration of the Post-Doc Fellowships. Applicants should calculate the amount of grant-aid requested based on an assessment of the research requirements outlined in the individual **Terms of References** for Post-Doc Fellowships.

The Marine Institute must be the sole source of funding for Post-Doc Fellowships and PhD Scholarships.

10 GRANT AWARD

All applicants will be notified in writing of the results of the evaluation. The letter will outline the contractual obligations and conditions that apply to the award. Applicants must acknowledge receipt of the award letter and acceptance of the conditions attached to the award. In accepting the award, applicants agree to recruit and appoint the Scholar/Fellow to carry out the work according to the work programme in the project proposal (taking into account modifications arising from the evaluators' recommendations) and the agreed budget.

Applicants **should** read the **Guidelines for Grantees for Post-Doc Fellowships and PhD Scholarships**, which outline the standard terms and conditions for granting of awards, including information on the responsibilities of the host institution/supervisor.

11 FREEDOM OF INFORMATION ACT

Information supplied to the Marine Institute may be disclosed in response to a request under the Freedom of Information Act, 1997 and Freedom of Information (Amendment) Act, 2003. It is the responsibility of the applicant to indicate at the time of making an application which information should not be disclosed and the reasons for non-disclosure. The Marine Institute will consult with applicants about this information before making a decision on any Freedom of Information.

12 DATA PROTECTION

Personal information supplied to the Marine Institute will be stored by electronic means (e.g. database) for use only in connection with applications for grant-aid. The provisions of the Data Protection Act, 1988 and the Data Protection (Amendment) Act, 2003 will be fully complied with.

13 INTELLECTUAL PROPERTY RIGHTS

It is the responsibility of the applicant to ensure procedures for managing intellectual property are maintained and appropriately applied. This programme provides funds for not-for-profit, public good research. The Marine Institute expects that outputs and findings should be widely disseminated and made publicly available.

However, the Marine Institute acknowledges research outputs with commercial potential may arise during the completion of the work programme. Where the researcher(s) wants to restrict access to intellectual property for the purpose of commercialisation of research results, the Marine Institute should be informed in advance. Costs associated with registration of patents, registered designs, registered trademarks etc. are not eligible costs.

Applicants should consult the relevant sections on IPR and datasets contained in the **Guidelines for Grantees**.

14 APPLICATION PROCEDURE & DEADLINE

Research proposal applications should be prepared with reference to the relevant **Terms of Reference**.

Applications must be submitted using the relevant **Application Form**. An electronic copy of this application form can be downloaded from the *Funding* pages of the Marine Institute's website⁵. The application form includes instructions for its completion.

Only applications made on the application form will be accepted for evaluation and no other materials are required. The application forms are structured to capture the information required to evaluate proposals and applicants are requested to adhere strictly to the stipulated headings and word limits.

Four signed copies of the completed application form must be provided. One of these must be unbound. An **electronic version**, as one complete document, should also be supplied on CD/Disk in MS Word/PDF format.

⁵ www.marine.ie/home/funding/FundingCalls/

The closing date for receipt of proposals is:**NOT LATER THAN 16:00 HOURS ON Thursday 20th MARCH 2008**

Completed application forms should be posted or hand-delivered to **arrive no later** than the time and dates indicated above to:

NDP 2007-2013 Marine Research Sub-Programme
Post-Doc & PhD Awards
Sea Change Management Unit
Funding & Administration Office
Marine Institute
Rinville,
Oranmore,
Co. Galway.

The *Sea Change* Management Unit, Funding & Administration Office will acknowledge receipt of all applications.

Applicants should complete all sections of the application form, which must be signed by the VP for Research (or other authorised position) in the applicant institution.

Late, faxed or email applications will not be accepted.

15 FURTHER INFORMATION & CONTACT DETAILS

Further Information/Clarifications

Requests for further information/clarifications should be addressed, preferably by **email**, to the contact details below. Responses to requests for further information/clarifications will be made available to all interested parties via the *Funding* pages of the Marine Institute's website. Requests for further information/clarifications must be received **before** Friday 29th February.

It is the responsibility of all applicants to ensure that they keep informed of any responses to clarifications prior to submitting an application.

CONTACT DETAILS

Sea Change Management Unit
Funding & Administration Office
Marine Institute
Rinville
Oranmore
Co. Galway
funding@marine.ie
Tel. 091-387200

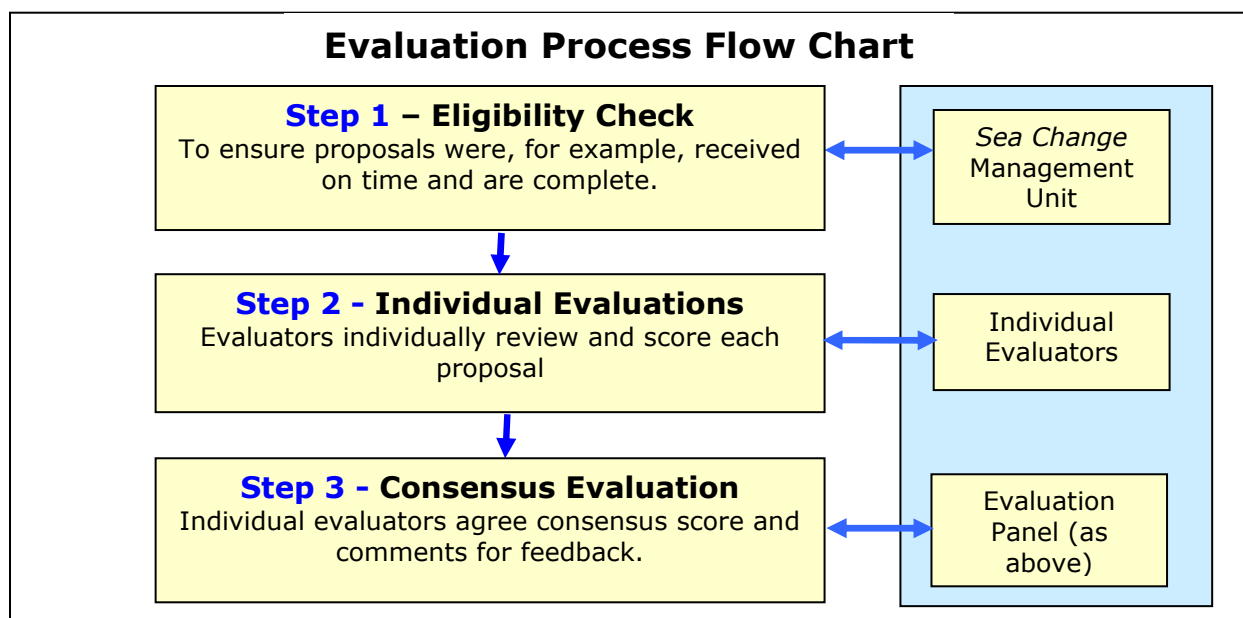
APPENDIX 1 - EVALUATION PROCEDURE

The evaluation of proposals is managed by the *Sea Change* Management Unit, Funding and Administration Office. The process aims to be fair and transparent and to provide constructive feedback to applicants. Evaluation of proposals is based on the established principles of **Transparency, Equality of Treatment, Impartiality, and Efficiency and Speed.**

Evaluation is conducted in four steps, as follows:

Step	Undertaken by
1. Eligibility Check	<i>Sea Change</i> Management Unit
2. Individual Expert Evaluation	Independent Experts, overseen by the <i>Sea Change</i> Management Unit
3. Consensus Evaluation	Independent Experts, overseen by the <i>Sea Change</i> Management Unit

In accepting and evaluating research proposals the Marine Institute does not commit funding to any project or guarantee that funds will be made available to research proposals submitted under any call for proposals.



1) Eligibility Check

Proposals for funding received by the notified submission date are checked for compliance with the general **Eligibility Criteria**. These criteria include:

- Was a completed application received on time?
- Is the proposal from an eligible institution?
- Are all sections of the application form completed correctly - including the statement by the lead institution, with appropriate signatures?
- Does the application form contain adequate information to allow the proposal to be properly evaluated?

Proposals considered to be ineligible are returned to the applicant with a note explaining why they were considered to be ineligible. Proposals meeting the eligibility criteria will be allocated a unique reference number and a letter of receipt will be sent to the applicant. The unique reference number should be used in any subsequent correspondence or enquiry with the Marine Institute.

2) Individual Expert Evaluation

The Marine Institute maintains a panel of independent expert evaluators to assist in the evaluation of all proposals for funding. The names of the experts assigned to individual proposals are not made public. However, the Marine Institute makes available lists of all the experts participating on its evaluation panels at regular intervals. Evaluators are required to read and sign a Declaration of Confidentiality and Conflict of Interest Form.

Proposals meeting the eligibility criteria are evaluated based on their individual merit by a minimum of three individual experts chosen from the Panel of Experts. Where feasible, the same experts evaluate all eligible proposals received for a particular topic/project. The experts examine the proposal(s) assigned to them and score and comment on each proposal under each of the **Evaluation Criteria** using an **Individual Evaluation Form**. Applicants are advised of these evaluation criteria in the **Guidelines for Applicants**.

3) Consensus Evaluation

Once the individual experts to whom proposals have been assigned have completed their individual evaluations, a **Consensus Meeting** is convened to enable joint consideration of proposals by the individual experts. An officer from the *Sea Change* Management Unit may act as moderator/rapporteur for each consensus meeting. Their role is to support the process and ensure that the panel evaluation is carried out in a fair and proper fashion.

During the consensus meeting the experts consider each proposal and agree on a final mark for each of the evaluation criteria and an overall mark (score) for the proposal. They justify their marks with constructive and informative comments suitable for feedback to the applicant and agree on an overall **Consensus Evaluation Report**. All applicants, whether successful or unsuccessful, receive a copy of the Consensus Evaluation Report for their proposal.

4) Evaluation Criteria

Criteria	Marks
1. <i>Understanding of the strategic context of the project and the specific research topic</i> <ul style="list-style-type: none"> • Understanding of current state of knowledge in the topic area • Understanding of key research issues in the Terms of Reference • Extent to which the project builds on current knowledge • Relevant bibliography/references 	10%
2. <i>The scientific and technical quality of the research proposal</i> <ul style="list-style-type: none"> • Scientific excellence of the research proposal • Originality/degree of novelty in the proposed approach/methodology • Scientific and technical competences to be developed by the project 	30%
3. <i>Scientific quality/track record of the host institution/research supervisor</i> <ul style="list-style-type: none"> • Quality of host institution research output • Experience/background of project supervisor • Similar work completed by supervisor • Track record in supervising PhDs • Track record of supervisor in areas targeted by the deliverables 	30%
4. <i>Facilities (and training) to be provided by the host institution to accommodate and support the Post-Doc Fellow/PhD Scholar</i> <ul style="list-style-type: none"> • Provision of sufficient facilities and equipment • Provision of training 	20%
5. <i>Costs and value for money</i> <ul style="list-style-type: none"> • Total cost • Detail of costs • Contributions of host institution 	10%

Successful applicants may be asked to make changes to their proposals during the grant-aid negotiation phase to accommodate the comments of the evaluators.

Declaration of Confidentiality and Conflict of Interest

Evaluators are required to read and sign a Declaration of Confidentiality and Conflict of Interest Form. If an expert considers that they may have a vested interest in a proposal or that potential conflict of interest may arise as a result of their participation in the evaluation of any proposal they are asked to declare this and may not participate in the evaluation process.

Freedom of Information

The Freedom of Information (FOI) Act provides a legal right to individuals to obtain access to information held by public bodies, to the greatest extent possible consistent with the public interest and the right to privacy. The Act provides strong protections for information supplied in applications that is confidential, commercially sensitive or personal (Sections 26, 27 and 28 of the FOI Act refer). The Act also gives certain rights to individuals or companies who supply such information. These rights ensure that information that is confidential, commercially sensitive or personal cannot be released under FOI without the person supplying such information being consulted. There is also a right of appeal to the Information Commissioner, who is an independent authority for FOI matters.

APPENDIX 2 - COST CATEGORIES

1) Salary/Stipend

Post-Doc Fellowships - Salary

Salary costs are deemed to be the gross salary of the Post-Doctoral Fellow together with employer's PRSI costs and statutory pension contributions made on behalf of the Post-Doc Fellow into a defined pension scheme. This rate must be specified in the budget and is subject to a maximum of 15% of salary. The employer's pension contributions will only be eligible for payment when relevant documentation is provided to the Marine Institute (or its agents) and where these contributions are made to an appropriate pension scheme.

Where the identity of the Post-Doc Fellow is unknown at the time of submission the appropriate salary scales (e.g. IUA) and points on the scale should be indicated.

The Post-Doc Fellow must be directly hired by the Grantee (host institution) in accordance with national legislation and be remunerated in accordance with the normal practices of the participant.

The Grantee will be required to maintain and make available timesheets for the Post-Doc Fellow.

PhD Scholarships - Stipend

Grant-aid will be provided to cover a stipend of €20,000 for the PhD Scholar for the duration of the Scholarship—either four years or 3½ years.

2) College Fees

The PhD Scholarship award will cover registration fees for the PhD Scholar for the duration of award (up to four years).

3) Equipment

The host institution is expected to have the necessary equipment to carry out the research associated with the Scholarship/Fellowship. However, in exceptional circumstances equipment may be claimed as an eligible cost, provided a strong case is made in the application.

The purchase and leasing of durable equipment, where justified and when acquired based on best price and in compliance with Public Procurement Guidelines, is considered to be an eligible cost.

The cost of purchased equipment if acquired specifically for the purposes of a project will be considered to be eligible in full. Appropriate justification for the purchase of durable equipment should be demonstrated in the proposal. Costs relating to the hire or leasing of durable equipment may be charged to the project in accordance with the following conditions:

- The eligible costs for hire⁶ or lease of durable equipment shall not exceed the costs that would have been incurred in case of purchase of equipment, taking account of the formula below.
- The lease or purchase costs to be charged to the Agreement shall be calculated according to the following (depreciation rule) formula:

⁶ Hire = short-term rental where title remains with the hire company

$$(A/B) \times C \times D$$

Where

A =	period in months during which the durable equipment is used for the project after invoicing
B =	the depreciation period (in months) for the durable equipment - 36 months (33% p.a.) for computer equipment costing less than €25,000 or 60 months (20% p.a.) for other equipment
C =	actual cost of the durable equipment
D =	percentage of usage of the durable equipment for the project

This represents the eligible costs for durable equipment for the duration of the project and is reimbursed on a pro rata basis upon the submission of each financial cost statement.

Off-the-shelf software and personal computing equipment costing <€10k are deemed to be consumables.

Durable equipment, which has been purchased or leased for a previous agreement with the Marine Institute, is an eligible cost providing that the depreciation period has not been exceeded i.e. only the costs relating to the unexpired depreciation period may be charged.

If value for money becomes an issue due to the limitations of suppliers then this should be documented and a case made to justify expenditure outside the general rule. Such cases must be submitted to the Marine Institute for prior approval before any commitments can be made on expenditure.

Non-recoverable VAT is an eligible part of equipment acquisition cost.

4) Consumables

Consumables usually relate to the purchase, fabrication, repair or use of any materials, goods or equipment and software which:

- Are not placed in the inventory of durable equipment of the participant;
- Are not treated as capital expenditure in accordance with the accounting conventions and policies of the participant; and
- Have a short life expectancy, certainly not greater than the duration of the project.

All consumables and material costs related to the project are deemed to be eligible. Off the shelf software and personal computing equipment (including laptops) costing less than €10,000 are considered to be consumable items and are fully reimbursable.

Consumable or material costs must be separately identifiable and necessary for the project. Where it is the usual practice of the contractor to consider consumable costs as indirect costs, those costs therefore cannot be charged as direct eligible costs of the project. Any exceptions to the above must be clearly documented and a case made to justify expenditure outside the general rule. Such cases must be submitted to the Marine Institute for prior approval before any commitments can be made on expenditure.

5) Travel and Subsistence

Actual travel and related subsistence costs (including those based on approved mileage and subsistence rates) for personnel working on the project are fully reimbursable and may be charged to the project, provided that the costs comply with the participants normal practices in this regard. Where such costs are incurred they must be reasonable, separately identifiable, limited to the actual cost and should be a specific requirement for the implementation of the funded project.

Where travel costs are incurred by employees involved in the project and such costs are reimbursed by the participant on the basis of a lump sum or *per diem* basis then it is the lump sum or *per diem* payment that is considered to be the eligible cost. All lump sum or *per diem* payments in this regard must be in keeping with the normal practices of the participant.

Where individuals are reimbursed for use of their private vehicle for business travel by way of mileage then the relevant rate per mile, destination, number of miles travelled and purpose of journey, must be clearly stated and the necessity for such travel demonstrated to the Marine Institute. In all cases such rates must not exceed the current civil service or other Revenue Commissioner approved rates and must be in keeping with the participants' normal practices.

6) Publication

Publication costs include the preparation of research outputs, e.g. reports, brochures, books and other publications. In the case of Post-Doc Fellowships, provision should be made in the budget to a **maximum** of 1% of the total project cost, to cover such costs. Patent costs are excluded.

For PhD Scholarships the costs associated with printing etc. of theses should be included under the category of consumables.

7) Other Costs

This allows for specific actual costs, which do not come into any of the above eligible cost categories. They may include costs associated with facilities, sampling and analysis. Such costs may only be claimed subject to prior approval by the Marine Institute.

9) Overheads

A contribution to overheads of a **maximum** of 30% of modified costs is allowed for Post-Doctoral Fellowships. Modified costs are defined as all eligible costs excluding durable equipment, external assistance and vessel charter. The overhead rate for desk-based Fellowships is 25%.

Value Added Tax (VAT)

Where a participant organisation is registered for Value Added Tax (VAT) and able to reclaim any VAT they incur on their costs then all expenditure items included in their application for funding and subsequent claims for reimbursement should be shown at the VAT exclusive amount. Where an organisation is not entitled to reclaim the VAT that they incur in relation to their costs then the amounts included in their application for funding and subsequent claims for reimbursement should be the VAT inclusive amount. Applicants will be required to specify their VAT status in the Application Form for funding.