

Sapphire Tip Sheet – Budget

This Tip Sheet is designed as a resource for ‘troubleshooting’ common issues associated with the NHMRC Ideas Grants budget within the NHMRC grants management system, [Sapphire](#).

When preparing the research budget, researchers are reminded to familiarise themselves with the [Ideas Grants 2024 Guidelines](#) including *Section 5 What the grant money can be used for*, and Appendix E, Ideas Grants 2024 Guide to Applicants.

Further details on permitted uses of NHMRC funds and setting of budgets can be found in the *Direct Research Costs Guidelines* available on the NHMRC [website](#).

Budget Structure

Budgets should **align with the proposal Aims** and provide detailed justification of how the proposed budget is directly associated with achieving the outcomes of the research. Budgets should also detail costings on yearly basis and **align with the timeline** in the research proposal.

In structuring the budget defence, it is important that each budget item is justified in terms of **need and cost**. This strengthens the overall argument that the project is appropriately costed, that the salaries and budget items requested are essential for delivery of the project, and accordingly that the project represents value for money.

Poorly justified budgets run the risk of having their budget reduced. All budget items should also be listed as GST free.

Post-award Budget Flexibility

Under the principles governing the NHMRC’s [Direct Research Costs \(DRC\) Guidelines](#), there is flexibility for the CIA to direct/re-direct NHMRC Ideas Grants funds to those items of the budget they consider most pertinent to achieving the aims and objectives of the Research Activity, whilst adhering to the *Ideas Grants 2024 Guidelines*, *NHMRC Funding Agreement*, and *DRC Guidelines*, plus any conditions outlined in the awarded grant Schedule. This includes redirecting NHMRC Ideas Grants funds to cover the gap in salaries to an appropriate standard [UQ salary rate](#), inclusive of on-costs. However, applicants cannot request additional funds in their application to cover this cost.

Funding Partners

NHMRC Ideas Grant applications may be funded by other funding organisations, including Cancer Australia and its Funding Partners, and Cancer Council NSW.

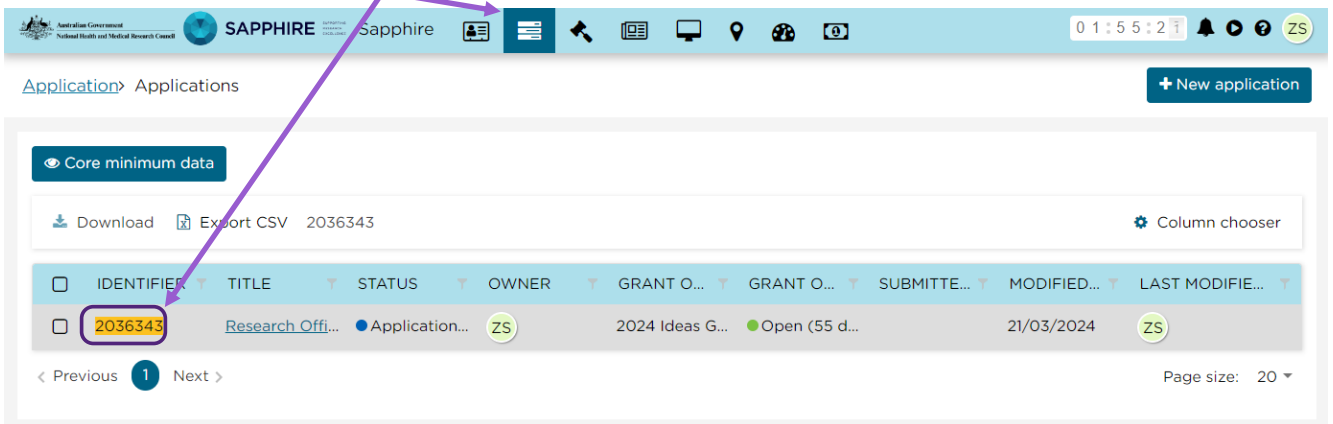
Funding may be requested from funding partners, either exclusively or in addition to NHMRC funding. Applicants will need to indicate in the Sapphire application form whether they are applying to receive funding from NHMRC only, other organisations only, or from NHMRC in conjunction with other organisations.

Applicants intending to submit an additional application with one of these funding partners are reminded that the Ideas Grant project scope and budget may need to be adjusted to meet the funding and duration limits specified by these organisations. Review the [NHMRC Ideas Grants 2024 Guidelines](#) (Appendix A, Section A3) as well as the *Funding Partners and Gap funders for NHMRC Ideas Grants 2024* for more information. Links to the Funding Partner guidelines can be found on UQ R&I’s NHMRC Ideas Grants [web page](#).

The following Sapphire screenshots display step-by-step instructions to enter budget items for NHMRC Ideas Grants including:

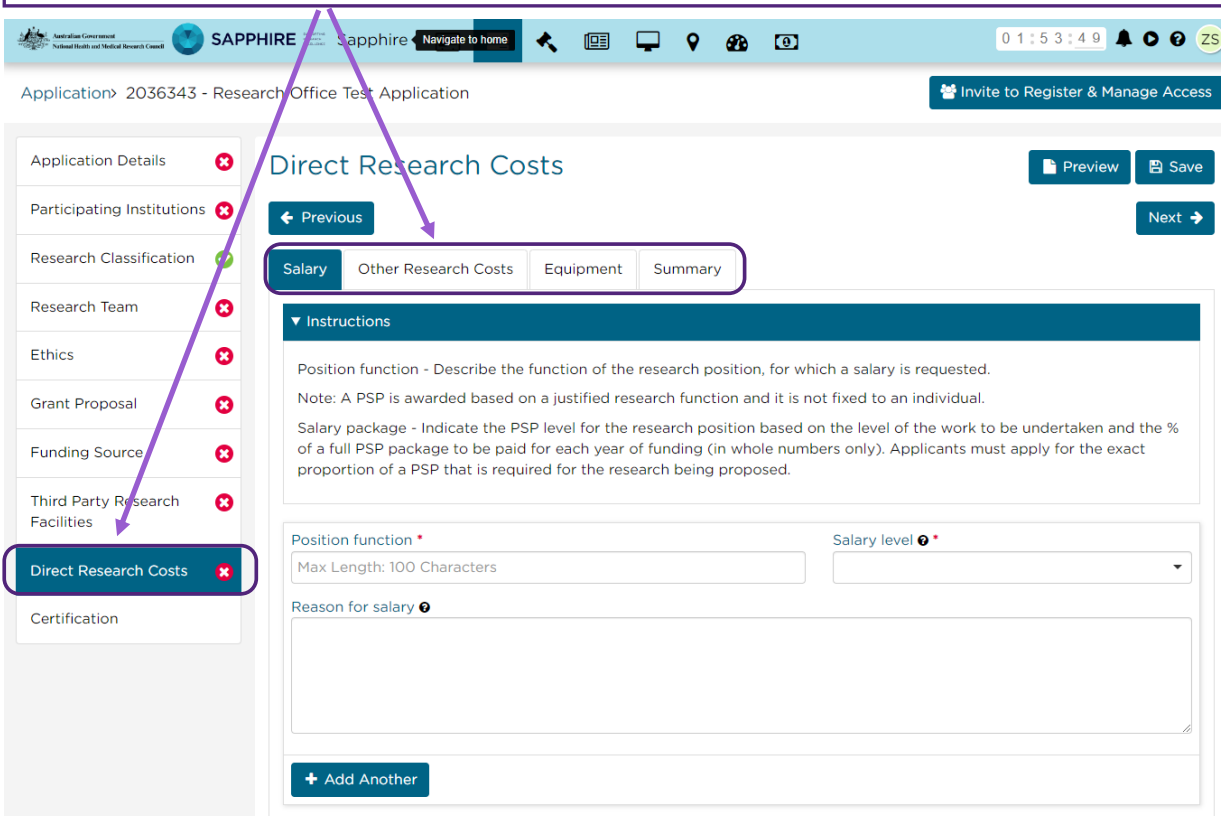
1. **Salaries**
2. **Other Research Costs**
3. **Equipment**
4. **Third Party Research Facilities**

Step 1: Open the application in Sapphire. From the *Applications* tab, select the application **Identifier** number to edit the application.



The screenshot shows the Sapphire interface with the 'Applications' tab selected. A table lists applications with columns: IDENTIFIER, TITLE, STATUS, OWNER, GRANT O..., GRANT O..., SUBMITTE..., MODIFIED..., and LAST MODIFIE... The application with identifier '2036343' is highlighted in a purple box. A purple arrow points from the step instruction to this identifier.

Step 2: Select the *Direct Research Costs* tab. Each budget element (Salary, Other Research Costs and Equipment) can be accessed here.



The screenshot shows the 'Direct Research Costs' page in Sapphire. The left sidebar contains a list of application details, with 'Direct Research Costs' highlighted in a purple box. A purple arrow points from the step instruction to this tab. The main content area shows the 'Direct Research Costs' section with tabs for 'Salary', 'Other Research Costs', 'Equipment', and 'Summary'. The 'Salary' tab is selected, and the 'Instructions' section is expanded, showing details about position function and salary level.

1. Salary – requested as NHMRC [Personnel Support Package](#).

CI salaries (if Australia-based), Professional Research Personnel and Technical Support Staff salaries are requested under the *Salary* tab.

Chief Investigators (CIs): may draw a salary if they are based in Australia for at least 80% of the funding period. Typically requested at PSP level 4-5, depending on experience. Applicants may receive up to 100% salary across NHMRC grants. Multiple partial salaries can be drawn up to 100%, if allowed in the grant Guidelines for the respective grant opportunity.

Associate Investigators (AIs): cannot draw a salary from NHMRC Ideas Grants.

Professional Research Persons (PRP) and Technical Support Staff (TSS): should include a brief role description under '*Position function*' i.e. Registered Nurse, Animal Handler, etc. TSS roles are used for non-graduate personnel and must be assigned at PSP level 1.

PhD Stipends: may be requested from the NHMRC. If the student is a named CI on the proposal, include a 50% PSP3 role under '*Salary*'. If the student is not a CI, details must be included under '*Other Research Costs*'

Describe the function of the requested salary
e.g. Biostatistician, Registered Nurse etc.

Position function *
Peptide Chemist
85 characters remaining.

Salary level *
Personnel Support Package 3

| Percentage | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total Salary item |
|------------|-------------|-------------|-------------|--------|--------|-------------------|
| | 50 % | 50 % | 50 % | 0 % | 0 % | |
| | \$42,440.00 | \$42,440.00 | \$42,440.00 | | | |

for salary

...s project we require a postdoctoral researcher with expertise in solid phase peptide chemistry, particularly the synthesis, purification and characterisation of cyclic peptides containing non-natural amino acids. This role will be to design synthetic strategies for the peptides that will be required throughout the proposal, carry out these syntheses, and purify and characterise the peptides. This role will require significant intellectual input in Aim 2, where the focus is on the design of cell permeable peptides using a range of different strategies. The role will also lead the cell permeability assay work, co-supervise chemistry PhD students recruited to the project, contribute to data analysis and interpretation, assist in manuscript preparation, and present data at national and international meetings. A PSP3 salary (0.5FTE) is appropriate, given the complexity and leadership components in the role.

78 characters remaining.

+ Add Another

Indicate the % of a full PSP package for each year of the grant (in whole numbers only)
➤ % must match time commitment for the specific Ideas Grant proposal.

Select the appropriate Personnel Support Package (PSP) level, based on the role descriptors available on the [NHMRC website](#). Requested levels must match the role and responsibility of the position, not the expertise of a specific person whom CIs may intend to appoint to the position.

Click 'Add Another' to Add entries

- Provide detailed justification for salary requested in terms of level and percentage. This should include description of qualifications and experience required for the position.
- Describe what the requested position will do and how it aligns with the aims and outcomes of the research.
- Use all 1000 characters if possible, to fully justify the need of this role and demonstrate value for money.

2. Other Research Costs

Budget requests relating to items required for the proposed research activity should be described under 'Other Research Costs'. Further details on permitted uses of NHMRC funds and setting of budgets can be found in the *Direct Research Costs Guidelines* available on the NHMRC [website](#).

Third Party Research Facilities: costs, if requested, must be included and must match the letter from the research facility confirming their collaboration and quotation uploaded to Sapphire under the 'Budget Proposal – Third Party Research Facilities'. Further details in Box 4 below.

Biospecimens and associated data: costs must be a direct requirement of the research activity and must be based upon published cost recovery schedules of biobanks or similar accredited bodies (e.g. pathology services). As per the *Third Party Research Facility* item above, if samples and data are sourced from an external Research Facility, a letter of collaboration and quotation from the research facility must be uploaded. Prospective funding for a new biobank must describe why samples cannot be sourced from an existing biobank.

Animal costs: Current rates for UQ Biological Resources should be used and are available from the [UQ Biological Resources webpage](#).

Casual Staff and Consultant fees: may be included here at hourly rates with an appropriate role description. Ensure annual indexation is included if relevant.

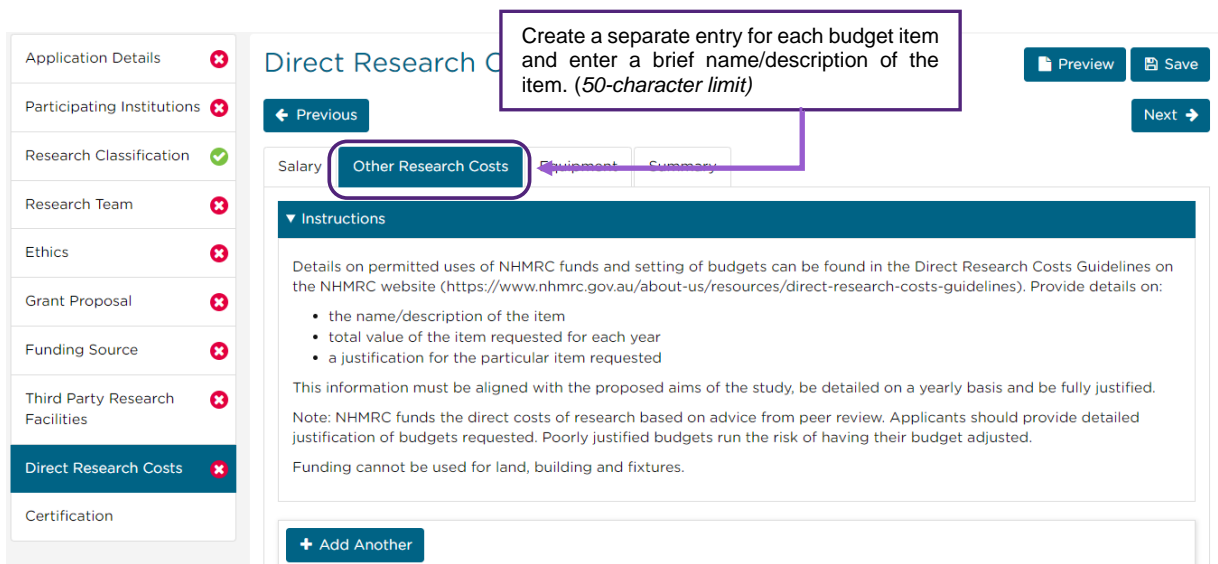
Travel: Project-related travel costs e.g. Fieldwork can be included. Standard rates and allowances are available from [Travel at UQ](#).

Overseas Research: You can request support for specific overseas research activities but must clearly demonstrate that it is critical to the successful completion of the project.

Conference costs: are not to be included in the budget. However, if the application is successful, grant Funds can be used to support conference attendance for the purpose of presenting the research outcomes.

Publication and Open Access costs: are not to be included in the budget. However, if the application is successful, grant Funds can be used to support reasonable publication and open access costs associated with the Research Activity.

Do not include indirect costs or infrastructure costs. Funding cannot be used for this purpose.



Application Details ✖

Participating Institutions ✖

Research Classification ✔

Research Team ✖

Ethics ✖

Grant Proposal ✖

Funding Source ✖

Third Party Research Facilities ✖

Direct Research Costs ✖

Certification

Direct Research Costs

← Previous

Other Research Costs

Equipment

Summary

Preview Save

Next →

▼ Instructions

Details on permitted uses of NHMRC funds and setting of budgets can be found in the Direct Research Costs Guidelines on the NHMRC website (<https://www.nhmrc.gov.au/about-us/resources/direct-research-costs-guidelines>). Provide details on:

- the name/description of the item
- total value of the item requested for each year
- a justification for the particular item requested

This information must be aligned with the proposed aims of the study, be detailed on a yearly basis and be fully justified.

Note: NHMRC funds the direct costs of research based on advice from peer review. Applicants should provide detailed justification of budgets requested. Poorly justified budgets run the risk of having their budget adjusted.

Funding cannot be used for land, building and fixtures.

+ Add Another

Create a separate entry for each budget item and enter a brief name/description of the item. (50-character limit)



Instructions

Details on permitted uses of NHMRC funds and setting of budgets can be found in the Direct Research Costs Guidelines on the NHMRC website (https://www.nhmrc.gov.au/about-us/resources/direct-research-costs-guidelines). Provide details on:

Provide a comprehensive justification for the cost in terms of need relating to the project, rather than assuming the format of a shopping list. If possible, also link the cost to a specific Aim(s) of the project (320-character limit).

Name/description of the item

Value of the item requested for each year

Justification for the particular item requested

Justification must be aligned with the proposed aims of the study, be detailed on a yearly basis and be fully justified.

NHMRC funds the direct costs of research based on advice from peer review. Applicants should provide detailed budgets and budgets run the risk of having their budget adjusted.

Costs cannot be used for land, building and fixtures.

Describe the item as required.

Outline the total cost of the item required for each year of the project.

| Item name * | Year 1 (\$) | Year 2 (\$) | Year 3 (\$) | Year 4 (\$) | Year 5 (\$) | Total for item (\$) |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Reagents 42 characters remaining. | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | \$50,000.00 |

Justification *

The experiment requires reagent A (\$5,000 per year) and reagent B (\$5,000 per year). Total \$10,000 per year.

391 characters remaining.

+ Add Another

Click 'Add Another' to add item.

| Item name * | Year 1 (\$) | Year 2 (\$) | Year 3 (\$) | Year 4 (\$) | Year 5 (\$) | Total for item (\$) |
|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| PhD Stipend | 33,641.00 | 35,000.00 | 35,700.00 | 18,207.00 | 0.00 | \$122,548.00 |

Justification *

For this project we require a PhD student to assist with aims 2 & 3. They will contribute to data analysis and interpretation, assist in manuscript preparation. The PhD student will be supervised by CIA, with co-supervision from CIC.

266 characters remaining.

PhD stipends and top-ups: The NHMRC allows for the inclusion of PhD stipend and top-up requests (see Appendix 1 below for details). To include a PhD stipend (for personnel who are not named as CI on the application), the role should be listed here by requesting the following amounts:
 Year 1 - \$33,641
 Year 2 - \$35,000
 Year 3 - \$35,700
 Year 4 - \$18,207 (optional)

3. Equipment

Items of equipment over \$10,000 that are essential to the research must be included under 'Equipment'.

Total equipment costs requested over the life of the proposed research cannot exceed \$80,000.

Individual items of equipment costing less than \$10,000 must be requested within 'Other Research Costs' (see section 2. Other Research Costs, above).

- For each item of equipment requested, a written quotation must be received and held by UQ R&I and be made available to NHMRC on request.
- Funds will not be provided for the purchase of computers except where these are an integral component of a piece of laboratory equipment or are of a nature essential for work in the research field, for example, a computer which is dedicated to data collection from a mass spectrometer, or used for the manipulation of extensively large datasets (i.e. requiring special hardware).

Create a separate entry for each Equipment item and enter a brief name/description of the item (50 character limit)

Outline the total cost of the item required for each year of the grant proposal.

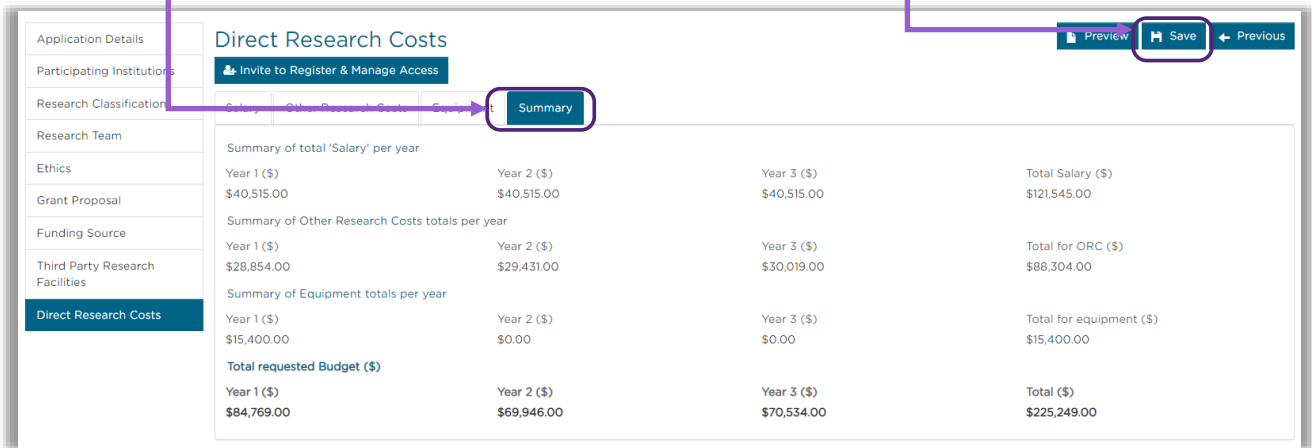
| Item name * | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total for item (\$) |
|---|-----------|--------|--------|--------|--------|---------------------|
| <div style="border: 1px solid black; border-radius: 5px; padding: 2px;">Incubator</div> <p style="font-size: small; margin-top: 0;">41 characters remaining.</p> | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$15,000.00 |
| <p>Justification *</p> <div style="border: 1px solid #ccc; padding: 5px; min-height: 80px;"> <p>A dedicated free-standing 1000 litre fan-forced incubator is required to provide a controlled, contaminant-free, temperature regulated environment for cell and tissue cultures. The university currently does not have incubators which have the precision required for aims 1, 2 and 3 as outlined in the proposal. The Sigma-Meginc model x incubator is new to the market with precision temperature control to 0.0025C. Price includes shipping and installation.</p> </div> <p style="text-align: right; font-size: small; margin-top: 0;">46 characters remaining.</p> | | | | | | |
| <div style="border: 1px solid black; border-radius: 10px; display: inline-block; padding: 5px 15px; background-color: #007060; color: white; cursor: pointer;"> + Add Another </div> | | | | | | |

Click 'Add Another' to add items.

Provide a comprehensive justification for the cost in terms of need relating to the project including why the equipment cannot be provided by the Institution.

Budget Summary Check

The 'Summary' tab will display the total requested amounts for each budget element across each year and can be used to cross-check that your project appears appropriately costed.



| Summary of total 'Salary' per year | | | | |
|---|-------------|-------------|--------------------------|--|
| Year 1 (\$) | Year 2 (\$) | Year 3 (\$) | Total Salary (\$) | |
| \$40,515.00 | \$40,515.00 | \$40,515.00 | \$121,545.00 | |
| Summary of Other Research Costs totals per year | | | | |
| Year 1 (\$) | Year 2 (\$) | Year 3 (\$) | Total for ORC (\$) | |
| \$28,854.00 | \$29,431.00 | \$30,019.00 | \$88,304.00 | |
| Summary of Equipment totals per year | | | | |
| Year 1 (\$) | Year 2 (\$) | Year 3 (\$) | Total for equipment (\$) | |
| \$15,400.00 | \$0.00 | \$0.00 | \$15,400.00 | |
| Total requested Budget (\$) | | | | |
| Year 1 (\$) | Year 2 (\$) | Year 3 (\$) | Total (\$) | |
| \$84,769.00 | \$69,946.00 | \$70,534.00 | \$225,249.00 | |

4. Third Party Research Facilities

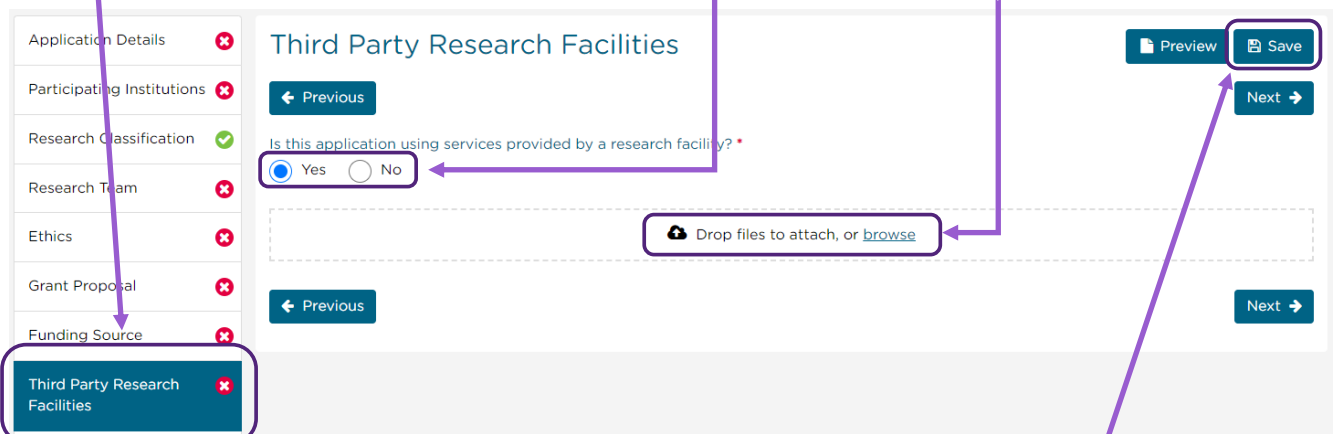
If the applicant requires access to services from third parties (please see illustrative list below) to enable their research to be successfully undertaken, the following details must be included within the Sapphire application:

Third Party (non-UQ) Research Facilities include but are not limited to: biospecimens and associated data from biobanks or pathology services, non-human primate colonies, the Australian Twin Registry, Cell Bank Australia, and the Trans-Tasman Radio Oncology Group and other organisations that provide clinical trials services.

Step 1: go to 'Third Party Research Facilities'

Step 2: select 'Yes' to the application using services provided by a research facility

Step 3: upload letter/s confirming the research facilities collaboration and charges



Step 4: provide a copy of any uploaded letters to UQ R&I and ensure the charges listed within each letter are accurately reflected in 'Direct Research Costs - Other Research Costs' as described above.

Ensure that the application is saved regularly during these changes.

Appendix 1

Eligibility to include HDR stipends and top-up requests in NHMRC grant application budgets has always been an area poorly defined by the NHMRC. From recent discussions between the NHMRC and UQ R&I, it appears that the NHMRC may be relaxing their position and providing “indirect approval” for student stipends and top-ups on the condition that:

- Expenditure is consistent with NHMRC’s [Direct Research Costs Guidelines](#) such that:
 - Funding provided by NHMRC for a Research Activity may be spent on a cost incurred in relation to that Research Activity that satisfies all of the following requirements:
 - The cost must be integral to achieving the objectives and outcomes of the Research Activity as set out in the Application for Funding for that Research Activity, as approved by NHMRC.
 - The cost must be directly related to the grant proposal as set out in the Application for Funding for that Research Activity, as approved by NHMRC.
 - The cost must not be for a facility or an administrative cost that would be provided by an institution in the normal course of undertaking and supporting health and medical research.
- Postgraduate students supported through NHMRC research support grants **cannot be named as a recipient of an NHMRC Scholarship**, as this is a specific category of competitive NHMRC grant funding.
- Responsibility for taxation and other issues associated with the postgraduate student’s classification rest with the students and their institutions. Students should seek professional advice from qualified taxation advisors to clarify their personal taxation responsibilities. General advice is available on the Australian Taxation Office website: <https://www.ato.gov.au/General/ATO-advice-and-guidance/>.
- When building budgets for research grant applications, if the postgraduate student is a named CI on the proposal, the stipend should be costed at 50% of a Personnel Support Package 3 (PSP3) in the ‘Salary’ section of the Sapphire application. If the student is not a CI, the stipend must be costed in the ‘Other Research Costs’ section of the Sapphire application. Amounts requested for each year as follows:
 - Year 1 - \$35,000
 - Year 2 - \$35,700
 - Year 3 - \$36,414
 - Year 4 - \$18,571 (optional)

The tax requirements for UQ to not have a withholding obligation on our payments (i.e. tax-exempt stipend) to the student are as follows:

- ✓ Made to full time student enrolled at UQ
- ✓ Not a payment by UQ on the condition that the student will (or will if required) become an employee of UQ
- ✓ Not be a payment principally for labour, and
- ✓ Provided **principally for educational purposes**.

Any stipend or top-up should comply with UQ’s Research Scholarships PPL: <https://ppl.app.uq.edu.au/content/4.80.01-uq-and-rtp-research-scholarships>

Troubleshooting

NHMRC Ideas Grants 2024 Guidelines:

- *Section 5 What the grant money can be used for, and*
- *Appendix E Ideas Grants Guide to Applicants*

NHMRC [Direct Research Costs Guidelines](#) for guidance on permitted uses of NHMRC funds and setting of budgets.

Resources and Support

NHMRC resources to assist researchers with the Sapphire platform are available through [Sapphire Help](#) and [Sapphire Tutorials](#)

Enquiries may be directed to UQ R&I via NHMRC@research.uq.edu.au.

The NHMRC Research Help Centre can also be contacted for further advice via:

Phone: 1800 500 983 (+61 2 6217 9451 for international callers)

Email: help@nhmrc.gov.au

Website: <https://nhmrc.gov.au/funding/find-funding/ideas-grants>

NHMRC's Research Help Centre aims to provide a reply to all requests for general assistance within two working days. This timeframe may be delayed during peak periods or for more detailed requests for assistance. NHMRC will not respond to any enquiries submitted after 13:00 AEST on 15 May 2024.