

# GUIDE TO UK RESEARCH AND INNOVATION GRANT ELIGIBLE COSTS

## OVERVIEW



We have a duty to ensure that public funds are spent in a way that is consistent with the purpose and conditions of the award.

Principal Investigators (PIs) have overall responsibility for ensuring expenditure on the grant is compliant with UKRI terms and conditions. See details below in relation to support for this.

Ineligible expenditure has previously led to audit failure. This carries significant reputational and financial risk which could impact on our ability to secure future awards.

## UNDERSTANDING ELIGIBILITY



UKRI's offer letters contain high level terms and conditions relating to the use of funds. A link to standard T&Cs are available here: [www.ukri.org/funding/information-for-award-holders/grant-terms-and-conditions](https://www.ukri.org/funding/information-for-award-holders/grant-terms-and-conditions)

The following page details common ineligible costs and areas raised during audits as a quick reference for PIs.

If there is any doubt regarding eligibility of expenditure, written confirmation should be obtained from UKRI before the expenditure is incurred.

## SUPPORT



Research Finance staff will support PIs by providing up to date reports on research grants. The research finance teams will provide timely reports throughout the project, and can also generate reports on request.

A formal review of expenditure will take place annually and will be agreed at the start of the grant between finance staff and the PI. At the end of the project a final expenditure review will be conducted. At this point the PI will need to confirm that the grant expenditure is correct.



This process requires effective, two way communications between PIs and the research finance teams. Contact details for the research finance teams are included below.

## RESEARCH FINANCE CONTACTS



Faculty of Science and Engineering  
**FSE finance contacts**



Faculty of Humanities  
**HUM finance contacts**



Faculty of Biology, Medicine and Health  
**BMH finance contacts**

## KEY DETAILS



### Expenditure outside the project dates

Expenditure after the end date of a grant cannot be claimed. If expenditure is likely to occur after the end date an extension should be requested from the funder.

Expenditure before the start date may be eligible if incurred after the date of the offer letter and is related to the project.



### Student costs

Student related costs, such as travel to a conference, are not eligible. These costs should be charged to the student's own code (eg P code) if funded or a related school code if unfunded.



### Business Entertaining

The link between entertaining and the project needs to be made very clear. You should include a full explanation on the claim form outlining how the expenses are related to the project. This is to ensure that you are compliant with the University's financial regulations.



### Stationery

Office consumables (pens, printer cartridges) are not eligible unless a direct cost of the project (e.g. for a questionnaire).



### Access charges

Are only eligible for TRAC listed facilities. Please confirm with the provider if a facility is TRAC listed. A current list is available at the following link but if in doubt please contact your research finance team.

[www.finance.manchester.ac.uk/research/costingandoverheads/fulleconomiccosting-background/designatedresearchfacilities](http://www.finance.manchester.ac.uk/research/costingandoverheads/fulleconomiccosting-background/designatedresearchfacilities)



### Expenses

The University's handy guide for expense claimants and signatories are shown below  
Claimants: [documents.manchester.ac.uk/DocuInfo.aspx?DocID=2035](http://documents.manchester.ac.uk/DocuInfo.aspx?DocID=2035)

Signatories: [documents.manchester.ac.uk/DocuInfo.aspx?DocID=33511](http://documents.manchester.ac.uk/DocuInfo.aspx?DocID=33511)

It is important that full explanations of why expenses were incurred and how they relate to projects are included on a claim, as these may be audited many years later.



### Travel

Claims should include full explanations of the trip/s and their relevance to the project. Claims which simply state 'research' will not be accepted and should not be signed.

The travel management system should be used for booking rail, flights and hotels, regardless of the pricing of individual suppliers.



### General lab costs

Lab costs must be specific to the project. General lab costs such as gloves, safety glasses, blue roll etc that are not project specific are not eligible.



### Equipment

UKRI generally define equipment as items above £10k

It is eligible if purchased primarily for use on the research project for which the research grant was awarded and included within the initial proposal.

Any proposal to purchase an item of equipment in the last 6 months of the grant is subject to prior written approval by UKRI.

Repairs for equipment are only eligible if the equipment is primarily for use on the project, the repair is required as a result of the project and the repair is necessary to complete the work.

If equipment will be required to replace existing equipment worn out on the grant, this should be included in the initial project proposal, or it will be deemed ineligible.



### Alcoholic drinks

Alcoholic drinks can only be claimed in line with the University Financial Procedures. The University will pay for one alcoholic drink per person, with a meal, when staff are on University business.



### Corporate Credit Cards

These may be used in exceptional circumstances for purchases. Please retain receipts and tickets and return to the cardholder. Details of card holders are available from the finance helpdesk (mailto:[finance.helpdesk@manchester.ac.uk](mailto:finance.helpdesk@manchester.ac.uk), Tel: 0161 306 2535)



### Timesheets

Are required for all staff charged direct to a grant, but who are not full time on the project. The research finance team will contact individuals who require timesheets, but cannot complete them on their behalf. These should be completed on a timely basis.



### Transfers of funds between fund headings

Are permitted only within and between Directly Incurred costs (e.g. staff, travel, consumables) and Exceptions, excluding equipment.



### Finance journals

These should be processed by finance by exception. Any costs older than six months will not be moved onto a project.