RESEARCH COUNCILS - ELIGIBLE AND NON-ELIGIBLE EXPENSES

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| **Directly Incurred Staff** | * Recruitment costs are eligible if they are incurred after the date of the award letter.
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| **Directly Incurred Equipment** | * Budgeted Large Equipment must be purchased within the first 12 months of the project.
* Procurement of equipment, consumables and services must comply with national and EU legislation and the College’s own procurement policy.
* For all orders valued more than £25K excluding VAT, professionally qualified procurement staff must be consulted before the procurement process begins.
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| **Directly Incurred Other non-staff** | * Office consumables (e.g. photocopying, printing, stationery, computer consumables, telephone costs, postage) are not eligible unless usage is exceptional and justified in the application and subsequently awarded by the Research Council.
* Costs associated with staff not directly involved in the project are not eligible.
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| **Non-eligible costs** | * Office stationery costs including, paper, basic printing, computer discs, books etc, (Councils see this as recovered as part of Indirect Costs).  You can however claim for specialist printing including posters for advertising/dissemination of results etc.
* In the current climate the EPSRC have stopped PI/Co-I’s costing computers/laptops for themselves.  When claiming for Researchers/Students the justification of resources needs to explain why it's needed and **why this expense cannot be covered by the Departmental/College resources.**
* Software - needs to be project specific software licenses and not a contribution to a Department license which it's trying to split costs over all projects.
* The College cannot claim for maintenance/use of existing equipment unless identified as having a separate charge out rate from the Indirect rate charge. However College only has a few large equipment Facilities which have separate hourly rates (see attached charge out list) which are not included as part of the College's indirect calculation.
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EUROPEAN COMMISSION - ELIGIBLE AND NON-ELIGIBLE EXPENSES

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| **Students** | * Inclusion of student bursary costs are strongly discouraged - postgraduate researchers should be costed at Level A of the Research and Education job family.
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| **Travel and Subsistence** | * Travel and subsistence only eligible for investigators and staff assigned to the project and incurred as a result of the project.
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| **Equipment** | * Orders greater than £10K have to follow the College’s Competition/Tendering/Quotation thresholds.
* For all equipment and services costing more than £25K excluding VAT, professionally qualified procurement staff must be consulted before the procurement process begins.
* Reimbursement for items over £50K will follow CEC and College rules for depreciation.
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| **Some eligible costs** | * Work permits for people named in the application.
* Advertising costs.
* PI and Co-I salary costs.
* Audit costs - necessary when CEC contribution exceeds €375K.
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| **Non-eligible costs** | * Office consumables (e.g. photocopying, printing, stationery, etc.) are not eligible unless usage is exceptional and justified in the application.
* Computers only eligible if they perform a specific function which would not be possible with a standard College PC e.g. high-spec machines for modelling/simulation.
* Facility access charges are not eligible unless supported by a full audit trail.
* Costs associated with staff not directly involved in the project are not eligible.
* Tuition fees are not eligible.
* VAT and Duties are not eligible - these must be covered by the Department.
* Again office stationery including courier charges.  This is an issue as the Commission expects all official documents submitted between partners and to the Commission to be sent by courier.
* Laptops/Computers - Commission view this to now be part of the basic infrastructure of an organisation.  Can try and claim/justify non-standard high end computers when required otherwise basic computing they do not like.
* VAT + other taxes including airport taxes - the Commission will not pay. When charged directly to the account, these get removed by the auditors when picked up.
* The Commission also does not like internal transactions (like catering, room hire, use of facilities), they want to make sure no profit margin/mark up is being applied by the organisation.  I believe the College EU auditors (KPMG) now discount/remove approx 30% of any catering charge to take off the mark up which College applies. Therefore more adviseable to order catering i.e. lunch time sandwiches for a project meeting from an external organisation like Pret A Manger as we can recover the full cost rather than the Department eventually picking up some of it.
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