

## Directly Allocated Research Facilities Process

The background to the college's **Research Facilities** can be found by accessing the [Research Support "Costing"](#) webpage and expanding the section "Directly allocated research facilities"

The [Framework for Managing Research Facilities](#) can be found by clicking on this link.

### PRE-AWARD

All Research Facilities should be added to the InfoEd proposal as a Directly Allocated Cost, even if the Funder is non-FEC. A clear description of the name of the facility, which can be found on the [charge-out list](#), can be selected on the InfoEd proposal from the drop down list in the Budget Items screen (Fig 1).

*N.B This will enable all Research Facility costs to be picked up on Oracle Discoverer reports and allow tracking of successful proposals which include the Facility name.*

Fig.1 (Rates correct at Feb 17)

Budget Detail for: Film Confocals (200x£39)		<a href="#">Line Item URL</a>
Description ?	Budget/Charge Category ?	
Film Confocals (200x£39)	FILM Confocals	

When adding the cost for the research facility, please check the charge out rate per hour for the facility you wish to cost from the [charge-out list](#). This is added to the budget line by including the:

**Number of Units multiplied by Rate per Hour** (Fig 2)

Fig.2

Purchase/Usage Schedule ?				
Units/Qty	Price/Charge Each	Total	Charge Start Date	Charge End Date
200	39.00	7,800.00	01-Apr-2017	31-Mar-2021

### Recovery of Costs

The under-recovery of the grant will be borne **by the department** using the facility, **not** the facility itself.

The PRICE to be entered on to the Recovery Page will be calculated at the rate at which the funder is willing to pay. For example, Research Councils will pay 80% of the cost (including their own inflation)

However, there is an **Alternative Price** to be used for funders meeting the full running costs, including depreciation, e.g. industry and other charities (although not all charities will agree to this). For these funders, please enter the price from the far right hand column on [charge-out list](#).

There is also an **Alternative Price for H2020 projects**. The reason for calculating specific EC Horizon 2020 compliant rates is because elements such as indirect costs, profit margin and mark-up must be excluded. Central Finance have therefore removed future indexation from the H2020 rates so they are effectively based on actual known costs.

Please note that the separate H2020 compliant rates are only made available to relevant Facility Managers, Department Operations Managers and Research Services/Joint Research Office. They are not included on the published Charge-Out List to avoid any confusion.

#### **Multi-user and PI-led equipment & facilities (included within estates costs)**

Multi-user and PI-led access charges cannot be included on research proposals submitted to funders who pay FEC (e.g. Research Councils, Other Government Departments). However, they may be included in proposals to other funders such as Charities and Industry. See guidance on [Applying for Access Funding](#).

### **POST-AWARD**

Once an offer/award is made to Imperial College and the JRO/Dept are informed of the successful application.

The **JRO** will create a budgeting form and clearly show the **Research Facility budget headings** which have been awarded.

**For FEC awards** – The Research Facility budget will be set up under the **Directly Allocated** heading with analysis code **182130**

**For non-FEC awards** – The Research Facility budget will be set up under the **Directly Incurred** heading with analysis code **165134**

**For non-FEC awards** – **Access charges** will be set up under the **Directly Incurred** heading with analysis code **165135**

Once the award has been set up on ICIS, the Research Facility costs will be incurred against the above headings by ad-hoc manual journals by the Facility Manager (or facility team) named on the [charge-out list](#), please see below.

## **Facility Manager**

**For both FEC and non-FEC awards**, it will be the responsibility of the Facility Manager to create one-off journals for the “actual” costs incurred within the facility based on its usage.

**FEC journal required:** *(please note Gxxxx5 and 542130 codes)*

Debit – (Award) Wxxx\_Pxxxxx.**182130**  
Credit – (Facility) **Wxxx.Gxxxx5.542130**

**Non-FEC journal required:**

Debit – (Award) Wxxx\_Pxxxxx.**165134**  
Credit – (Facility) **Wxxx.Gxxxxx.165134**

**Non-FEC journal required for Access Charges:**

Debit – (Award) Wxxx\_Pxxxxx.**165135**  
Credit – (Facility) **Wxxx.Gxxxxx.165135**

In all the instances above a **robust auditable record** must be kept by the **Research Facility Manager** to stand up to any potential audits by our funders.

As the Research Facility costs for **FEC awards** are based on estimates, we can journal up to the full budget awarded, as some usage will cost more and some less, however the full budget can be recovered.

This has been confirmed by Pam Hicks, Senior Policy Manager, Operations, Policy and Analysis, RCUK Executive Directorate on 17<sup>th</sup> May 2016; and previously confirmed by George Douglas, Head of Grant Policy at EPSRC, circa 2010, to the Head of Grants (JRO), Faculty of Medicine.

## **JRO Team**

**For FEC awards** - at the end of the RCUK grant, the full Equipment and Facilities budget 182130 can be maximised by creating a final one-off journal to the **department** as per below.

**Journal required:**

***Please note Gxxxx5 and 542130 codes***

Debit – (Award) Wxxx\_Pxxxxx.**182130**  
Credit – (**Dept**) **Wxxx.Gxxxx5.542130**

Likewise, any overspends on the FEC awards due to over-usage of the facility against estimated budget will have to be removed back to the dept.