



**Procedure for costing staff time into research proposals and
subsequent transactions in research accounts**

Principles

- Every effort must be made to recover the cost of University staff time involved in research activity in accordance with the funder's terms and conditions.
- The term staff time covers Principle Investigator (PI) time and Technical or Administrative Support where it is allowed.
- Where staff time is an eligible expense then it must be included within the proposal. This will be enforced when budgets are checked by the Research Office or the Research Accounts Office.
- Staff time must be charged at market rate when conducting externally funded research activity.
- Staff time will firstly be available to the School to cover the costs of teaching, technical or administrative backfill if required.

Procedure

1. Ensure staff time is included within the proposal budget under staff costs.
2. When a grant is awarded and registered on the GMS a budget will be set up on Agresso. Staff time will be included under the pay budget.
3. The School will be notified of the amount of staff time claimable on the grant.
4. Each College in conjunction with the CF&BM and the College Executive Dean should have an agreement in place as to how funds received for University staff time will be subsequently applied within the School.
5. As the staff member conducts the research they should record their time in a manner which will satisfy the funder at audit stage. At regular intervals (minimum annually at the end of the relevant financial year), the School should calculate the value of staff time and request that it be recorded against the research grant. The RAO will post the transaction as follows:
 - a. DR Research Account
 - b. CR School payroll costs
6. If the staff time is a set percentage it may be possible to record this automatically through the core HE/Payroll system removing the need for calculations and journals at point 5, provided this meets with the funders terms and conditions.
7. If the School has excess funds available (after funding backfill) they may in conjunction with the CF&BM, Dean and HoS allocate the excess to enable research activity with due regard to funder terms and conditions as they may relate to the budget provided for staff time in the grant.
8. If any element of staff time charged to a research account is subsequently disallowed by the funder, the value of the disallowed time will be charged back to the School account which was the recipient of the credit at point 5 above.

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