

ABERDEEN 2040

ResearchBites Series: *Building Your Budget*

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September 2022

Aberdeen
**Grants
Academy**

Research &
Innovation

WHAT IS TRAC?

- The **Transparent Approach to Costing (TRAC)** is the methodology developed with the higher education sector to help them cost their activities to enable the calculation of the Full Economic Cost (fEC) of research and teaching.
- TRAC is an activity-based costing system adapted to academic culture in a way which also meets the needs of the main public funders of higher education.
- TRAC makes a key contribution to the understanding of sustainability and enables the calculation of the Full Economic Cost of University activities and the charge out rates for Research – Estates, Indirects, Core Facilities and Technicians.

WHAT IS FULL ECONOMIC COST?

- Full Economic Cost (fEC) is a Government Directed standard costing methodology used for the production of consistent and transparent research project costs.
- HEIs use fEC to establish the true cost of research, and from this to inform the amount requested from funders (the price). The price may be below, equal or above the fEC.
- Understanding the true cost of a research project is critical to securing the correct level of funding in support to a project's research objectives.
- fEC is the only accepted basis for costing Research Applications to the UK Research Councils and to Government Departments.

COST CATEGORIES IN fEC

- **THE fEC COST MODEL CATEGORISES COSTS AS FOLLOWS:**
- **Directly Incurred costs** – are project-specific (i.e. they arise as a direct consequence of the project taking place), actual, and must be auditable at the project level (e.g. supported by supplier invoices)
- **Directly Allocated costs** – are not project-specific (i.e. they are incurred whether or not the project takes place), and are estimated at project level e.g. Investigator time, Facility costs, certain IT costs, Technician time (where not directly incurred), and Estates costs.
- **Indirect costs** – represent the costs of central and distributed services shared by other activities that are not project-specific e.g. Library services, Finance, Human Resources, and IT.

Worktribe – Research Award Management System

- Worktribe is an online platform which provides a single end to end solution for development, submission and approval of grant applications through to post award monitoring and financial management
- Please see Worktribe website for more information:
<https://www.abdn.ac.uk/staffnet/research/RAMS>

Building a Budget – Timelines

- Create a Worktribe record
 - Populate Funding Call and deadline date if applicable
- Research Finance will check the Call Guidance
- At that point you may not have a draft proposal that is well enough developed to start costing but communication with Research Development Executives and Research Accountants should be ongoing through the application process.
- A final draft budget should be ready two weeks before the deadline. Any amendments from this time on should be minor.
- R & I will be as flexible as possible around late applications, but sufficient notice ensures the application will be of the best quality

Building a Budget – where to start

- What are all the resources required in order to be able to deliver the project?
 - All resources required should be recorded in Worktribe, even if the cost is ineligible for that particular funder (including academic time)
 - The funder template will identify which costs are eligible/ineligible
 - Research Accountant will work with you to ensure the costs reflect eligibility
- What are the funding terms of the Funding Body Call that has been chosen?

READ THE CALL GUIDANCE – have you chosen the correct call?

eg. A three year project requiring a full time Research Fellow, consumables, travel and access to facilities will not fit within a call that has maximum available funding of £150k

- Do not just reduce the costs – the whole proposal has to be adapted appropriately.
- It will be obvious to peer reviewers whether proposed deliverables are feasible within the budget requested.

Examples of non staff budget items to be considered, depending on project

- Travel Costs – Collaboration meetings, Steering Groups, Staff Development (Conferences etc) – refer to Expenses and Benefits Policy for reference
- Dissemination – Conferences, Workshops – CPD services can assist with any conferences or workshops to be held in UoA. Note spend against the grant budget must be incurred within grant dates.
- Lab consumables and project specific office consumables (eg printing)
- Equipment – refer to procurement policy
- Computing Costs – hardware, specialised software, data storage – refer to IT costing tool
- Outsourced Services and Sub Contracts
- Publishing / Open Access
- Staff Recruitment
- PPI costs
- PERU costs
- UoA Support Services and Facility Costs (see next slide)

UoA CORE FACILITIES AND SERVICES

- **THE PI MUST DISCUSS THE WORK REQUIRED WITH THE FACILITY MANAGER, WHO WILL PROVIDE A QUOTE FOR THE PIECE OF WORK / SERVICE REQUIRED**
- **CORE FACILITIES AND SERVICES THAT ARE AVAILABLE TO ACADEMICS INCLUDE** (those appearing most commonly on research grant applications are listed)

MRF

FACS

PROTEOMICS

CGEBM /BIOINFORMATICS

STATISTICAL SERVICES

CLINICAL TRIALS UNIT – CHaRT

MICROSCOPY AND HISTOLOGY

MRI / IMAGING

HNU

COMPUTING - DATA STORAGE, HPC
MAXWELL

DATA SAFE HAVEN (DaSH)

JUSTIFICATION OF RESOURCES

- IN THE MAJORITY OF APPLICATIONS, YOU WILL BE REQUIRED TO PROVIDE A “JUSTIFICATION OF RESOURCES”
- YOU SHOULD JUSTIFY AND EXPLAIN WHY THE RESOURCES ARE REQUIRED. DO NOT JUST RELIST THE COSTS OF THE ITEMS REQUESTED IN THE FINANCE SECTIONS
- RESEARCH COUNCILS PROVIDE CLEAR GUIDELINES ON HOW TO WRITE A JUSTIFICATION OF RESOURCES.

<https://bbsrc.ukri.org/documents/justification-of-resources-guidance-pdf/>

BUILDING YOUR BUDGET - RECAP

- From an early stage give consideration to the resources you will require in order to deliver the project.
- Ensure the Budget required to deliver the project fits within any funding constraints of the Funding Call chosen.
- Familiarise yourself with the Call Guidance – eligible costs, ineligible costs
- Discuss requirements with facility and service managers and obtain costs.
- Request applicants from other HEIs to obtain their costs from their own R&I departments and to submit them to you.
- Finalise the budget in Worktribe and provide justification section to the Research Accountant allowing time for any feedback or comments to be actioned.