

Audit requirements for directly incurred costs:

- 5.6. Councils expect DI staff to use timesheets so that their actual time is recorded against a project to form the basis of the costs charged. Where a person is contracted to work 100% of their time on a single project (whether they are working full-time or part-time), timesheets are not necessary as their costs can only be charged to that activity. In all other cases, timesheets or project time records are required. This includes those who may be contracted to work on two or more projects, since it is essential when charging to have a means of recording and verifying the actual time applied to each activity. Research Councils' expectations are that time recording will be undertaken regularly and continuously and that records will be verified at least monthly.
- Staff
 - Travel and subsistence
 - Equipment
 - Other costs

Staff

- 5.7. The payroll costs of all staff, full or part-time, who work on the project, and whose time can be supported by a full audit trail may be included. The need for such staff should be justified in the justification of resources attachment.
- 5.8. Where an application includes provision for named research, technical and support staff, BBSRC will normally expect to award funds at 80% of the level requested. Research Assistants, whether named or unnamed, should be requested at a salary level commensurate with the skills, responsibilities, expertise and experience necessary to carry out the proposed research activity. They should also only be employed by an eligible institution named in the application and be based at that institution.
- 5.9. It will be for those submitting the proposal to determine the extent to which market conditions make it difficult to recruit staff of appropriate quality in areas of high market demand and therefore require, an uplift from normal salary levels. Provided the uplift has been fully justified within the justification of resources attachment, BBSRC will make the award at that level. BBSRC reserves the right to provide support at a different level if it is considered appropriate.
- 5.10. Salary increments over the period of the project should be taken into account but not anticipated future pay awards. Where it is expected that named research staff will be promoted during the lifetime of the grant, provision may be made for this in the grant proposal. If a grant does not include provision for such costs, funds may be transferred from other Directly Incurred and Exceptions headings.
- 5.11. The research organisation is responsible, as the employer, for the contracts of employment of the staff concerned and, consequently, for any redundancy or other compensatory arrangements that may be required. Work permits, if required, are a matter for direct negotiation between the research organisation and the relevant Government departments. BBSRC has no restrictions or requirements on residency, nationality or citizenship in relation to research support staff funded from a grant.

Travel and subsistence

- 5.12. Travel costs for journeys that are an essential part of the investigation and are directly related to the research project can be claimed as a direct cost on the research grant. All journeys must be identified individually and be fully justified in the application. Travel and subsistence will be in accordance with an institution's own regulations.
- 5.13. Costs for attendance at conferences may be included where such attendance will be of direct benefit to the research. BBSRC will expect Research Assistants employed on the grant to have