

## University of Strathclyde

### Facility Charges on Research Applications to UKRI<sup>1</sup>

- A Some research applications made to Research Councils, Innovate UK or other UK Government Departments who pay on the basis of fEC (referred to below as UKRI) require use of equipment that is operated as a facility at Strathclyde and incurs charges for access. In some instances, the facility has been registered with UKRI as a Small or Major Research Facility and funds for use of the equipment can be charged directly on the grant. Such facilities are listed in pFACT along with charge rates for inclusion in the application as a Directly Incurred cost.
- B In recent years the University of Strathclyde has reduced the number of facilities listed in this way as explained in a communication to Facility Managers:  
[http://www.strath.ac.uk/media/ps/finance/fec/TRAC\\_1314\\_Communication\\_to\\_Facilities\\_Managers.docx](http://www.strath.ac.uk/media/ps/finance/fec/TRAC_1314_Communication_to_Facilities_Managers.docx). This note gives guidance on the procedures to be followed pre-award and post-award for both types of facility on UKRI grants – those from the list in pFACT which can be charged as a Directly Incurred cost on grants and those where the facilities costs are being included via the Estates and Infrastructure Technician charges.
- C Section 1 – Pre-Award Process**
- C1 For UKRI the only facilities eligible to be charged directly on the grant are those available in the Facilities/Equipment section of pFACT at the time of application. These facilities and rates are updated annually on 1 February. The list of facilities eligible for inclusion in UKRI applications as at 1 February 2018 is shown in Appendix 1 below. If the facility appears in this list in pFACT, it can be charged as a Directly Incurred cost in the application. The Principal Investigator (PI) should discuss the potential use of the facility with the Facility Manager prior to including a cost in the application. [See also part (a) of the post-award process noted in Section 2 below].
- C2 If the facility you intend to use is not on the list in pFACT and is in the list in Appendix 2, it is now covered under the Estates/Infrastructure Technician costs and cannot be charged as a Directly Incurred cost on the grant application. It is still important, however, that the PI discusses the potential usage of the facility with the Facility Manager, including the expected frequency and duration of access. The Facility Manager will confirm availability for the intended work, estimate the cost (for reasons mentioned in section 2(b) below, and record the potential future use). The PI can then refer to the availability of the facility when preparing the Justification of Resources, but access will not be included as a Directly Incurred cost.
- D Section 2 – Post-Award Process**
- D1 Facilities listed in pFACT and charged as a Directly Incurred cost on an UKRI grant:
- i. Where facilities have been funded on a grant, the Facility Manager should maintain a log of access used by each individual project. The log must record the research subproject code, the PI's name and the time accessed.
  - ii. The rate claimed from the grant should equate to the TRAC rates applicable at the time of the application, which are used in pFACT.
  - iii. The Facility Manager should provide information on usage to the departmental finance administrator to raise a journal via FMS to debit the research subproject being charged and credit the facility subproject, using account codes 2205 for the debit entry "internal charge – facility costs" and 2005 for the credit entry "internal charge – facility recovery".
  - iv. The journal will then workflow to the Subproject Manager of the research grant i.e. PI for approval.
  - v. If the costs for use of a facility on a project exceed the amount awarded, an alternative subproject code will be required.
  - vi. The cost trail (via the University Management accountant<sup>2</sup> responsible for fEC/TRAC) and the usage trail (via the logbooks) should provide appropriate evidence for audit purposes.

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<sup>1</sup> Other processes apply to non-UKRI funders such as the European Commission, Medical Charities and commercial contracts

<sup>2</sup> Currently Mr Tim Faehnrich

D2 Facilities covered under Estates/Infrastructure Technician costs and not eligible as a Directly Incurred cost on UKRI grants:

- i. Where access to research facilities is required for an UKRI funded project, but cannot be charged as a Directly Incurred cost to the research account, Facility Managers will be able to obtain funding from Estates/Infrastructure Technician costs recovered on these grants.
- ii. As mentioned in Section 1, PIs should have liaised with Facility Managers at the time of a grant application to identify intended usage, availability and cost of using equipment in the facility based on the TRAC rates agreed.
- iii. Facility Managers should maintain a log of access used by each individual project. The log must record the research subproject code, the PI's name and the time accessed. This log book will be required as evidence of usage.
- iv. The Facility Manager must make sure that the use of equipment on a project does not exceed the estimated usage at the time of application. If additional access is necessary an alternative subproject code will be required.
- v. At the end of each quarter (i.e. 31 October, etc.), the Facility Manager should provide information on usage to the departmental finance administrator to raise a journal via FMS.
  - i. For Science research awards, the journal should debit the Science Faculty subproject<sup>3</sup> GEN1506-109 "Use of Facilities" and credit the relevant facilities subproject, using accounts codes 2205 for the debit entry and 2005 for the credit entry.
  - ii. For Engineering research awards, the journal should debit the Engineering Faculty subproject<sup>4</sup> GEN1519-105 "Use of non SFR facilities" and credit the relevant facilities subproject, using accounts codes 2205 for the debit entry and 2005 for the credit entry.

*Example using P&AC NMR facility:*

The screenshot shows a web interface for 'Registration of GL transactions'. It includes a 'Transaction' section with 'Period' set to '201702' and 'Transaction date' set to '07/09/2016'. Below this is a 'Transaction details' table with the following data:

	Account	Costc	Project	Subproject	Activity	Description	Valuedate	Currency	TC	TS	Posted amount
<input type="checkbox"/>	2205	12000	GEN1506	GEN1506-109	100	NMR Facility Char...	07/09/2016	GBP	0	PR	1,000.00
<input type="checkbox"/>	2005	12448	K900165	K900165-103	470	NMR Facility recov...	07/09/2016	GBP	0	NR	-1,000.00

- vi. The supporting evidence (log of access and calculation of charges reimbursed) should be attached to the journal where possible; if that cannot be done, a copy should be sent to the appropriate Faculty Manager.
- vii. The journal will then workflow to the Faculty Manager for approval as Subproject Manager and then the Finance Business Partnering team (due to the account codes selected).
- viii. The cost trail (via the University Management accountant responsible for fEC/TRAC) and the usage trail (via the logbooks) should provide appropriate evidence for audit purposes.

Finance/RKES/Faculty Office (Science/Engineering)

<sup>3</sup> Centres who manage their own recovery on UKRI grants should charge their own departmental research fund for facility access and not the Faculty subproject.

<sup>4</sup> Centres who manage their own recovery on UKRI grants should charge their own departmental research fund for facility access and not the Faculty subproject.

**Appendix 1 UKRI eligible from 1st February 2018**

Faculty	Department	Facility/Equipment
Science	SIPBS	BPU (Various)
Science	SIPBS	Leica
Science	SIPBS	IVIS
Science	Physics	SCAPA 40 TW
Science	Physics	SCAPA 300 TW
Professional Services	Information Services	Enhanced Web Development Services
Engineering	MAE	AMRL (Various)
Engineering	NAOME	Kelvin Hydrodynamics Lab

**Appendix 2 Not eligible for inclusion as Directly Incurred cost in UKRI application**

<b>From 1st February 2016</b>		
Engineering	AFRC	AFRC 200T SPF Press
Engineering	AFRC	AFRC Bulge Tester
Engineering	AFRC	AFRC Multiforge
<b>From 1<sup>st</sup> February 2015</b>		
Science	P & A Chemistry	Mass Spectrometry Facility
Science	P & A Chemistry	X-Ray Crystallography
Science	P & A Chemistry	NMR Facility
Science	P & A Chemistry	Glovebox Facility
Science	Physics	Electron Microscope Facility
Engineering	AFRC	Screw Press
Engineering	AFRC	SEM
Engineering	AFRC	Hydraulic Press
<b>From 1<sup>st</sup> February 2014</b>		
Science	P & A Chemistry	Surface Enhanced resonance Raman Spectroscopy
Science	SIPBS	NMR facility
Science	SIPBS	SIPBS Mass Spectrometer
Science	SIPBS	Upright Epifluorescence Microscope
Science	SIPBS	Inverted Epifluorescence Microscope
Engineering	Biomedical Engineering	Gait lab
Engineering / Science	CPE / Physics	ARCHIE-West