Unless specifically stated in the Grant Award Letters (GALs), Cancer Research UK only funds direct research costs. This document provides general guidance on the types of costs that may be charged to Cancer Research UK grants.

<table>
<thead>
<tr>
<th>TRANSACTION</th>
<th>EXAMPLES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries for grant staff</td>
<td>Researchers on fixed term contracts to work specifically on the funded project. This may include fellows, research assistants, data managers, students (except overseas student fees), technicians and nurses. Salary costs may be used to fund salary, the employer's national insurance contribution, and an employer's pension contribution which will not be higher than the rate used by the University Superannuation Scheme (USS) or NHS pension scheme. Please note that salary costs for Principal Investigators and Co-Investigators are generally ineligible costs except as provided in Cancer Research UK's Policy on Funding Investigator Salaries.</td>
</tr>
<tr>
<td>Laboratory expenses</td>
<td>Laboratory chemicals and materials (e.g. reagents, isotopes, peptides, enzymes, antibodies, gases, proteins, cell/tissue/bacterial culture, plastic ware and glassware), as well as any associated charges for shipping, delivery and freight. Please note that 'bench fees' will only be covered if they are for named researchers on the grant, and only if the Host Institution confirms that they do not include charges for unacceptable costs.</td>
</tr>
<tr>
<td>Protective clothing</td>
<td>Gloves, lab coats (if CRUK branded), goggles, protective shoes</td>
</tr>
<tr>
<td>Equipment purchase costs</td>
<td>Costs may include purchase, delivery, and installation of scientific equipment where that equipment is specific to the grant.</td>
</tr>
<tr>
<td>Equipment maintenance costs</td>
<td>For equipment that has been purchased on a CR-UK grant, where the warranty has expired.</td>
</tr>
<tr>
<td>Equipment access costs</td>
<td>Access fees charged by usage or size of grant where the equipment has not been purchased on a CR-UK grant.</td>
</tr>
<tr>
<td>Personal computing costs</td>
<td>Where justified, personal computing costs for named individuals engaged to work specifically on the grant (capped at £600 per person over the duration of the grant). Please note that standard per unit IT charges are not acceptable.</td>
</tr>
<tr>
<td>Animal research costs</td>
<td>Animal purchase and transportation costs, maintenance (including food) and experimentation costs. (Home Office Licences and animal handling training costs are not covered).</td>
</tr>
<tr>
<td>Cell line authentication costs</td>
<td>Costs to support the authentication of cell lines, for example, screening for contamination by mycoplasma, STR profiling for human cell lines or DNA fingerprinting for non-human cells. We will also cover purchase of cell lines from cell banks such as ATCC.</td>
</tr>
<tr>
<td>Data sharing costs</td>
<td>Archiving, repository fees, data storage costs and data management services. Data management and sharing costs must be reasonable and proportionate in the context of the overall grant. Data sharing costs do not include open access publication fees.</td>
</tr>
<tr>
<td>--------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Publication costs</td>
<td>Page charges, costs of colour printing, reprints are not eligible to be included in application budgets but may be paid from grant underspend.</td>
</tr>
<tr>
<td>Open access costs (article processing charges or APCs)</td>
<td>APC costs should not be included in application budgets, because CRUK funds these costs separately through contributions to university block grants from the Charities Open Access Fund (COAF). CRUK-funded researchers at any of the COAF eligible institutions should recover APC costs from their institution’s block COAF grant. If the Host Institution is not a COAF eligible institution, or if the Host Institution’s annual COAF allocation has been exhausted, grant underspend may be used to fund APCs where they are incurred during the course of a grant.</td>
</tr>
<tr>
<td>PhD student expenses in the UK</td>
<td>Stipends, running expenses and fees. Currently, these are set as follows:</td>
</tr>
</tbody>
</table>

**For Grant Award Letters sent on or after 1st April 2017**

<table>
<thead>
<tr>
<th></th>
<th>Indexation</th>
<th>Total (4 years)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Stipend</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Outside London</td>
<td>£19,000</td>
<td>0%</td>
</tr>
<tr>
<td>Inside London</td>
<td>£21,000</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Running expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Years 1-3</td>
<td>£13,500</td>
<td>1.75%</td>
</tr>
<tr>
<td>Year 4</td>
<td>£6,750</td>
<td>1.75%</td>
</tr>
<tr>
<td><strong>Fees</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Years 1-4</td>
<td>£4,395</td>
<td>1.75%</td>
</tr>
<tr>
<td><strong>Overall 4 year total</strong></td>
<td>Outside London</td>
<td>£141,549.13</td>
</tr>
<tr>
<td></td>
<td>Inside London</td>
<td>£149,549.13</td>
</tr>
</tbody>
</table>

**For Grant Award Letters sent before 1st April 2017**

<table>
<thead>
<tr>
<th></th>
<th>Indexation</th>
<th>Total (4 years)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Stipend</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Outside London</td>
<td>£19,000</td>
<td>0%</td>
</tr>
<tr>
<td>Inside London</td>
<td>£21,000</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Running expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Years 1-3</td>
<td>£13,500</td>
<td>2%</td>
</tr>
<tr>
<td>Year 4</td>
<td>£6,750</td>
<td>2%</td>
</tr>
<tr>
<td><strong>Fees</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Years 1-4</td>
<td>£3,900</td>
<td>2%</td>
</tr>
<tr>
<td><strong>Overall 4 year total</strong></td>
<td>Outside London</td>
<td>£140,552.82</td>
</tr>
<tr>
<td></td>
<td>Inside London</td>
<td>£148,552.82</td>
</tr>
<tr>
<td>Category</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
</tbody>
</table>
| Patient involvement costs               | For patient involvement representatives sitting on steering groups or advisory boards specifically relating to the funded research, reasonable travel and subsistence costs, as well as fees or honoraria where applicable. Fees or honoraria should be no greater than:  
  - £80 per day (where more than 4 hours is contributed)  
  - £50 per half day (where between 2-4 hours is contributed)  
  - £30 for up to 2 hours, or  
  - where the patient involvement representative is sitting on a committee which includes other professional experts who are offered an honorarium, an amount equal to the honorarium offered to those other professional experts. |
| Subject and volunteer expenses          | Recruitment (excluding participation fees), reasonable travel and refreshment costs for subjects and volunteers in population studies. Incentives (such as cash or gift vouchers) for participation are not eligible costs unless specifically set out in the Application Guidelines for the particular scheme.                                                                                             |
| Fees for professional or technical services | Consultancy costs for a specific piece of work where appropriately justified. This may include paying an individual who is not a co-investigator or ongoing contributor to perform technical services such as processing samples, data handling. Where appropriately justified these costs may be paid to individuals based outside the UK. |

**CONDITIONALLY ACCEPTABLE COSTS**

<table>
<thead>
<tr>
<th>Transaction</th>
<th>Examples</th>
<th>Acceptability</th>
<th>Unacceptable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recruitment</td>
<td>Post advertising, relocation costs, interviewee expenses</td>
<td>If relating to recruiting patients/participants on a clinical trial or other study involving human participants</td>
<td>If relating to recruitment of posts to a grant</td>
</tr>
<tr>
<td>Travel &amp; Subsistence, Conferences, Meetings</td>
<td>Travel, subsistence and conference costs are not eligible costs on grant applications unless the application guidelines for the scheme specifically state otherwise. However, grant underspend may be used to cover</td>
<td>First class travel Meetings organised/hosted by CRUK where attendee costs are reimbursed directly by CRUK (these costs should not be charged to grants)</td>
<td></td>
</tr>
</tbody>
</table>
reasonable travel, subsistence and conference costs if the person travelling is funded by the grant and the purpose of travel relates to the grant. Confirmation that the above criteria have been met must be obtained from the office before underspend is used in this way.

<table>
<thead>
<tr>
<th>Catering / Hospitality</th>
<th>Not eligible on grant applications, but may come from grant underspend if for collaborative meetings relating to the grant and not excessive in cost.</th>
<th>If for QQRs or reasons unrelated to research (e.g. staff parties)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Training</td>
<td>If related to the science of the award eg. scientific equipment</td>
<td>If non science specific or general to HR eg. IT skills, personal development etc.</td>
</tr>
<tr>
<td>Postage / Courier costs</td>
<td>If posting scientific materials (including, if relevant, research survey responses), delivery costs</td>
<td>General postage costs</td>
</tr>
<tr>
<td>Software in excess of 'personal computing costs' (see acceptable costs)</td>
<td>If specialised software specific to the funded research (eg. specialised bioinformatics software)</td>
<td>Generic office software</td>
</tr>
<tr>
<td>Telephone conference call costs</td>
<td>If in lieu of travel expenses for attending a meeting (NB. infrastructure costs remain the responsibility of host institution)</td>
<td>All other cases</td>
</tr>
</tbody>
</table>

**ACCEPTABILITY DEPENDENT ON GRANT TYPE**

<table>
<thead>
<tr>
<th>TRANSACTION</th>
<th>EXAMPLES</th>
<th>ACCEPTABILITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regulatory licences/fees</td>
<td>Human Tissues Act</td>
<td>Acceptable for these grant types</td>
</tr>
<tr>
<td></td>
<td></td>
<td>All other grant types</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Only acceptable if outlined on the GAL.</td>
</tr>
</tbody>
</table>
# Acceptability Dependent on Grant Type

<table>
<thead>
<tr>
<th>TRANSACTION</th>
<th>EXAMPLES</th>
<th>ACCEPTABILITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Printing / Photocopying</td>
<td>Usage</td>
<td>Acceptable for these grant types</td>
</tr>
<tr>
<td></td>
<td></td>
<td>All other grant types</td>
</tr>
<tr>
<td>Stationery</td>
<td>Paper, pens, toner, office postage</td>
<td>All trials and Centres</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Only acceptable if outlined on the GAL.</td>
</tr>
<tr>
<td>Archiving</td>
<td></td>
<td>All trials</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Only acceptable if outlined on the GAL.</td>
</tr>
<tr>
<td>Mobile phone costs</td>
<td>Research Nurse mobile costs on trials</td>
<td></td>
</tr>
<tr>
<td>Promotional Material</td>
<td>Pens, mugs, calendars, nurse uniforms, business cards.</td>
<td>CTUs, Centres, ECMCs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Only acceptable if outlined on the GAL.</td>
</tr>
</tbody>
</table>

# Unacceptable Costs

<table>
<thead>
<tr>
<th>TRANSACTION</th>
<th>EXAMPLES</th>
</tr>
</thead>
<tbody>
<tr>
<td>General estate costs</td>
<td>Key cutting, electrical point installations, waste disposal, cleaning services, removal costs etc</td>
</tr>
<tr>
<td>Furniture</td>
<td>Chairs, desks, lab furniture, telephone handsets and conference call hubs</td>
</tr>
<tr>
<td>Health and Safety</td>
<td>First aid kit, hazard signs</td>
</tr>
<tr>
<td>Utilities costs</td>
<td>Electricity, gas, water costs</td>
</tr>
<tr>
<td>Standard telephone and internet costs</td>
<td>Broadband, mobile line rental and calls</td>
</tr>
<tr>
<td>Standard IT charges</td>
<td>Standard per unit IT costs</td>
</tr>
<tr>
<td>Phone / computer accessories</td>
<td>Drives, cases, chargers, batteries</td>
</tr>
<tr>
<td>Fees to professional organisations</td>
<td>Journal subscriptions, professional membership</td>
</tr>
<tr>
<td>Misc</td>
<td>Paper wipes, laundry, reference books</td>
</tr>
<tr>
<td>Departmental support staff</td>
<td>Secretarial support, librarians, general lab support staff</td>
</tr>
<tr>
<td>Central HR Costs and taxes</td>
<td>Eye tests, CRB checks, redundancy, apprenticeship levies</td>
</tr>
<tr>
<td>Shared catering</td>
<td>Coffee, milk, water, vending machines and maintenance</td>
</tr>
<tr>
<td>Printing / Photocopying</td>
<td>Rental of copiers</td>
</tr>
</tbody>
</table>
## UNACCEPTABLE COSTS

<table>
<thead>
<tr>
<th>TRANSACTION</th>
<th>EXAMPLES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insurance</td>
<td>Laptop, travel etc</td>
</tr>
<tr>
<td>Gifts</td>
<td>Gift vouchers for trial participants</td>
</tr>
<tr>
<td>Insufficiently evidenced costs</td>
<td>No copy of invoice or receipt available</td>
</tr>
</tbody>
</table>