

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.

ACCEPTABLE COSTS	
TRANSACTION	EXAMPLES
Salaries for grant staff	<p>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) and technicians. 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.</p> <p>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.</p> <p>Research nurse costs are not eligible for inclusion in grant applications. In exceptional cases, where a study is not eligible for research nurse support through local infrastructure such as NIHR, CRUK Centre, ECMC funding or equivalent, then these costs can be included for consideration by the funding committee.</p>
Laboratory expenses	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.
Protective clothing	Gloves, lab coats (if CRUK branded), goggles, protective shoes
Equipment purchase costs	Costs may include purchase, delivery, and installation of scientific equipment where that equipment is specific to the grant.
Equipment maintenance costs	For equipment that has been purchased on a CRUK grant, where the warranty has expired.
Equipment access costs	Access fees charged by usage or size of grant where the equipment has not been purchased on a CR-UK grant.
Personal computing costs	Where justified, personal computing costs for named individuals engaged to work specifically on the grant (capped at £1,000 per person over the duration of the grant). Please note that standard per unit IT charges are not acceptable.

ACCEPTABLE COSTS

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Animal research costs	Animal purchase and transportation costs, maintenance (including food) and experimentation costs. (Home Office Licences and animal handling training costs are not covered).																																																									
Cell line authentication costs	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.																																																									
Data sharing costs	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.																																																									
Publication costs	Page charges, costs of colour printing, reprints are not eligible to be included in application budgets but may be paid from grant underspend.																																																									
Open access costs (article processing charges or APCs)	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.																																																									
PhD student expenses in the UK	<p>Stipends, running expenses and fees. Currently, these are set as follows:</p> <p><i>For Grant Award Letters sent on or after 1st April 2018</i></p> <table border="1"> <thead> <tr> <th></th> <th></th> <th></th> <th>Indexation</th> <th>Total (4 years)</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Stipend</td> <td>Outside London</td> <td>£19,000</td> <td>0%</td> <td>£76,000</td> </tr> <tr> <td>Inside London</td> <td>£21,000</td> <td>0%</td> <td>£84,000</td> </tr> <tr> <td rowspan="2">Running expenses</td> <td>Years 1-3</td> <td>£13,500</td> <td>2%</td> <td rowspan="2">£48,478.55</td> </tr> <tr> <td>Year 4</td> <td>£6,750</td> <td>2%</td> </tr> <tr> <td>Fees</td> <td>Years 1-4</td> <td>£4,195</td> <td>2%</td> <td>£17,290.15</td> </tr> <tr> <td colspan="5">Oxbridge college fee uplift</td> </tr> <tr> <td rowspan="2">Cambridge</td> <td>Years 1-3</td> <td>£2,330.62</td> <td>0%</td> <td rowspan="2">£6,991.85</td> </tr> <tr> <td>Years 1-3</td> <td>£1,608.62</td> <td>0%</td> </tr> <tr> <td rowspan="4">Overall 4-year total</td> <td colspan="2">Outside London</td> <td></td> <td>£141,768.70</td> </tr> <tr> <td colspan="2">Inside London</td> <td></td> <td>£149,768.70</td> </tr> <tr> <td colspan="2">Outside London – Cambridge</td> <td></td> <td>£148,760.55</td> </tr> <tr> <td colspan="2">Outside London – Oxford</td> <td></td> <td>£146,594.55</td> </tr> </tbody> </table>				Indexation	Total (4 years)	Stipend	Outside London	£19,000	0%	£76,000	Inside London	£21,000	0%	£84,000	Running expenses	Years 1-3	£13,500	2%	£48,478.55	Year 4	£6,750	2%	Fees	Years 1-4	£4,195	2%	£17,290.15	Oxbridge college fee uplift					Cambridge	Years 1-3	£2,330.62	0%	£6,991.85	Years 1-3	£1,608.62	0%	Overall 4-year total	Outside London			£141,768.70	Inside London			£149,768.70	Outside London – Cambridge			£148,760.55	Outside London – Oxford			£146,594.55
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ACCEPTABLE COSTS

TRANSACTION	EXAMPLES				
	<i>For Grant Award Letters sent between 1st April 2017 and 31 March 2018 (inclusive)</i>				
			Indexation	Total (4 years)	
Stipend	Outside London	£19,000	0%	£76,000	
	Inside London	£21,000	0%	£84,000	
Running expenses	Years 1-3	£13,500	1.75%	£48,323.50	
	Year 4	£6,750	1.75%		
Fees*	Years 1-4	£4,195	1.75%	£17,225.64	
Overall 4-year total	Outside London			£141,549.13	
	Inside London			£149,549.13	
	<i>* For Cambridge and Oxford college fee allowances for GALs awarded in this period, see the CRUK Training Account Guidelines for that year.</i>				
	<i>For Grant Award Letters sent before 1st April 2017</i>				
			Indexation	Total (4 years)	
Stipend	Outside London	£19,000	0%	£76,000	
	Inside London	£21,000	0%	£84,000	
Running expenses	Years 1-3	£13,500	2%	£48,478.55	
	Year 4	£6,750	2%		
Fees*	Years 1-4	£3,900	2%	£16,074.27	
Overall 4-year total	Outside London			£140,552.82	
	Inside London			£148,552.82	
	<i>* For Cambridge and Oxford college fee allowances for GALs awarded in this period, see the CRUK Training Account Guidelines for that year.</i>				
Patient involvement costs	<p>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.</p> <p>Fees or honoraria should be no greater than:</p> <ul style="list-style-type: none"> • £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 				

ACCEPTABLE COSTS

TRANSACTION	EXAMPLES
	<ul style="list-style-type: none"> 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.
Tier 1 Visa Application Costs	Tier 1 visa application fees for CRUK fellowship holders or grant staff whose salaries are funded by CRUK. (Other types of visa application costs for CRUK grantholders or CRUK-funded posts are not eligible costs – see 'HR Costs' in the 'Unacceptable Costs' table below).

CONDITIONALLY ACCEPTABLE COSTS

TRANSACTION	EXAMPLES	ACCEPTABILITY	
		Acceptable	Unacceptable
Recruitment	Post advertising, relocation costs, interviewee expenses	If relating to recruiting patients/participants on a clinical trial or other study involving human participants	If relating to recruitment of posts to a grant
Travel, Subsistence and Childcare, Conferences, Meetings		Not eligible costs on grant applications unless the application guidelines for the scheme specifically state otherwise. However, grant underspend may be used to cover reasonable travel, subsistence,	First class travel Meetings organised/hosted by CRUK where attendee costs are reimbursed directly by CRUK (these costs should not be charged to grants)

CONDITIONALLY ACCEPTABLE COSTS

TRANSACTION	EXAMPLES	ACCEPTABILITY	
		Acceptable	Unacceptable
		<p>childcare 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.</p>	
Catering / Hospitality		<p>Not eligible on grant applications, but may come from grant underspend if for collaborative meetings relating to the grant and not excessive in cost</p>	<p>If for QQRs or reasons unrelated to research (e.g. staff parties)</p>
Training		<p>If related to the science of the award eg. scientific equipment</p>	<p>If not science specific or general to HR eg. IT skills, personal development etc.</p>
Postage / Courier costs		<p>If posting scientific materials (including, if relevant, research survey responses), delivery costs</p>	<p>General postage costs</p>
Software in excess of 'personal computing costs' (see acceptable costs)		<p>If specialised software specific to the funded research (eg. specialised bioinformatics software)</p>	<p>Generic office software</p>
Website design, development and hosting		<p>If appropriately justified and relevant to the success of the grant activities.</p>	
Telephone conference call costs		<p>If in lieu of travel expenses for attending a meeting. Also acceptable if incurred in the course of gathering data as part of the grant activities (eg. telephone interview costs for subjects in behavioural studies). (NB. infrastructure costs remain the responsibility of host institution).</p>	<p>All other cases</p>

ACCEPTABILITY DEPENDENT ON GRANT TYPE

TRANSACTION	EXAMPLES	ACCEPTABILITY	
		Acceptable for these grant types	All other grant types
Regulatory licences/fees	Human Tissues Act		Only acceptable if outlined on the GAL.
Article retrieval costs		Grants supporting systematic reviews	
Printing / Photocopying		All trials and Centres Grants supporting studies with human participants where surveys and similar materials are required	Only acceptable if outlined on the GAL.
Stationery	Paper, pens, toner, office postage	All trials and Centres	Only acceptable if outlined on the GAL.
Mobile phone costs		Research Nurse mobile costs on trials, staff undertaking field work or telephone interviews of human subjects in population studies	Not acceptable
Promotional Material	Pens, mugs, calendars, nurse uniforms, business cards.	CTUs, Centres, ECMCs	Only acceptable if outlined on the GAL.

UNACCEPTABLE COSTS

TRANSACTION	EXAMPLES
General estate costs	Key cutting, electrical point installations, waste disposal, cleaning services, removal costs etc
Furniture	Chairs, desks, lab furniture, telephone handsets and conference call hubs
Health and Safety	First aid kit, hazard signs
Utilities costs	Electricity, gas, water costs
Standard telephone and internet costs	Broadband, mobile line rental and calls
Standard IT charges	Standard per unit IT costs

UNACCEPTABLE COSTS

TRANSACTION	EXAMPLES
Phone / computer accessories	Drives, cases, chargers, batteries over and above the 'Personal Computing Costs' cap set out under 'Acceptable costs'
Fees to professional organisations	Journal subscriptions, professional membership
Misc	Paper wipes, laundry, reference books
Departmental support staff	Secretarial support, librarians, general lab support staff
HR Costs and taxes	Eye tests, CRB checks, redundancy, apprenticeship levies, visa application costs
Shared catering	Coffee, milk, water, vending machines and maintenance
Printing / Photocopying	Rental of copiers
Insurance	Laptop, travel etc
Gifts	Gift vouchers for trial participants
Insufficiently evidenced costs	No copy of invoice or receipt available