

**POLICY**

**PTEN RESEARCH GRANT COSTS POLICY**

TABLE OF CONTENTS

***Background and Purpose*..... 3**

***Indirect & Overhead Costs* ..... 3**

***Grant Salary Costs* ..... 3**

    1. Salary Requests for Technical Staff ..... 3

    2. Salary requests for Lead Applicant/Principal Investigator/Co-Investigators ..... 3

    3. Incremental Salary Adjustments..... 3

    4. Salary-associated Costs ..... 4

***Research Costs* ..... 4**

    1. Acceptable costs..... 4

    2. Conditionally-acceptable costs ..... 4

    3. Unacceptable costs..... 5

    4. Costs incurred through third party services providers and sub-contractors ..... 5

***Glossary* ..... 6**

    1. Overheads/indirect costs ..... 6

    2. Fair Market Value (FMV) ..... 6

    3. Transfer of Value (TOV): ..... 6

## **BACKGROUND AND PURPOSE**

As a charity with limited funds, we have a responsibility to ensure we only support essential costs that can be directly attributed to the Grant Activities. Our funds have been provided with the aim of furthering the pursuit of our mission to develop treatments for PHTS, and therefore only costs that may be expected to directly impact on this mission will generally be considered. All costs should be consistent with the Fair Market Value, and justified within the Grant Application project plan.

This policy describes PTEN Research Foundation's approach to the payment of Grant costs.

## **INDIRECT & OVERHEAD COSTS**

It is the policy of PTEN Research Foundation to only support direct costs that can be attributed to a Grant. This means we are unable to fund "overhead" or "indirect costs".

## **GRANT SALARY COSTS**

### **1. Salary Requests for Technical Staff**

Salary requests can be made for any suitably experienced staff member directly responsible for the conduct of Grant Activities including, but not limited to, MD/PhD/Masters' students, post-doctoral researchers, technical laboratory staff, statisticians and data managers.

All salary requests should be in line with the relevant departmental/institutional/governmental funding guidelines and the FTE rates justified within the project plan. Evidence for this should be provided in the Grant Application. Salary costs that are outside of these guidelines may be requested, but applicants should provide justification for any such deviation from guidelines, and all such requests will be subject to approval by the PTEN Research Foundation.

There are no caps for salary requests for technical staff.

### **2. Salary requests for Lead Applicant/Principal Investigator/Co-Investigators**

Grants are not generally intended to provide salary for the Lead Applicant/Principal Investigator/Co-Investigators for oversight of the Granted Activities.

However, where the Lead Applicant/Principal Investigator/Co-Investigator will be directly responsible for carrying out the Grant Activities, or it is the policy of the Host Institution to require salary contribution, pro rata costs may be requested. All requests for such salary contributions will be subject to approval by the PTEN Research Foundation.

A salary cap will be applied to all salary requests for all Lead Applicants/Principal Investigators/Co-Investigators and will be reviewed on an ongoing basis. For more information on specific salary caps please contact [research@ptenresearch.org](mailto:research@ptenresearch.org).

### **3. Incremental Salary Adjustments**

For Grants conducted over more than one calendar or financial year, as appropriate, incremental salary adjustments (including salary-associated costs) may be included in the Grant Application and agreed by the PTEN Research Foundation prior to the initiation of the Grant.

*Policy: PTEN Research Grant Costs Policy*

#### **4. Salary-associated Costs**

As previously noted, PTEN Research generally do not fund overhead or indirect costs for Grant Activities. However, direct salary-associated costs may be requested. Direct salary-associated costs will vary between geographies, but typically include taxes relating to employment, including national insurance contributions, pension contributions or health care that are sometimes referred to as “fringe benefits”.

All salary-associated costs should be in line with the relevant departmental/institutional/state/governmental funding guidelines and evidence for this should be provided in the Grant Application. Where staff members are not currently employed by the Host Institution, the expected salary range for the staff member(s) should be provided in the Grant Application. All such requests will be subject to approval by the PTEN Research Foundation.

### **RESEARCH COSTS**

Research costs should be requested in line with the policy on acceptable, conditionally-acceptable, unacceptable and third party costs, outlined below.

Where costs are shared between the Grant Activities and other work undertaken by the Host Institution, costs should be prorated and only the proportion supporting the Grant Activities should be requested. For the avoidance of doubt, there should not be a Transfer Of Value (TOV) between the Foundation and the Host Institution for non-Grant Activities.

#### **1. Acceptable costs**

Acceptable costs include any reasonable incurred costs directly required for the conduct of Grant Activities and subsequent dissemination of results or other project outputs. Acceptable costs include:

- Salaries (as described above)
- Laboratory expenses/consumables
- Equipment access costs, e.g. core facility access costs
- Animal research costs, including purchase, maintenance/breeding costs and experimentation costs
- Data sharing costs, including publication, data deposition and data management costs
- Costs for sharing of material research outputs, including cell lines, antibodies or other research tools via an appropriate repository
- Costs to cover appropriate travel to conferences, meetings or collaborations that are required to conduct the Grant Activities or disseminate project results.

#### **2. Conditionally-acceptable costs**

Conditionally-acceptable costs are costs which may be accepted when considered in the context of a specific Grant Application and are demonstrated to be a requirement of, and specific to, the conduct of Grant Activities. Conditionally-acceptable cost requests will be subject to approval by the PTEN Research Foundation. Conditionally-acceptable costs include:

- Training-related costs
- Equipment lease or purchase costs

- Regulatory/licence fees for studies involving the use of animals, humans or human-derived materials
- Printing and photocopying costs
- Stationary costs
- Promotional material costs
- Patient involvement costs, e.g. steering or advisory groups
- Subject and volunteer travel costs and expenses
- Fees for professional or technical services, where appropriately justified.

### **3. Unacceptable costs**

Unacceptable costs should not be requested as part of the Grant Application. Unacceptable costs generally include but are not limited to, the following:

- General estate costs
- Furniture costs
- Utilities costs
- Standard telephone and internet costs
- Standard IT charges
- Fees to professional organisations, e.g. Journal subscriptions or professional memberships
- Departmental support staff costs
- HR costs and taxes, e.g. redundancy, apprenticeship levies, visa sponsorship and relocation costs
- Shared catering costs
- Insurance
- Gifts
- Insufficiently evidenced costs.

### **4. Costs incurred through third party services providers and sub-contractors**

Costs incurred through third party services providers or sub-contracted entities, including Host Institution-imposed sub-contracting fees, should be considered as conditionally-acceptable costs. Details of third party service providers/sub-contractors should be provided to and approved by PTEN Research Foundation prior to the initiation of the Grant. Evidence of invoices for all such incurred costs should be documented and provided to PTEN Research Foundation, upon request.

Where such third party service providers or sub-contractors change throughout the Grant, details should be provided, and agreed, by PTEN Research Foundation.

## **GLOSSARY**

### **1. Overheads/indirect costs**

Overheads/indirect costs refer to the ongoing business expenses not directly attributable to creating a product or service.

### **2. Fair Market Value (FMV)**

The value in arms-length transactions, consistent with the compensation that would be included in a service agreement as the result of *bona fide* bargaining between well-informed parties to the agreement who are not otherwise in a position to generate business for the other party on the date of the service agreement. A tangible example would be buying/selling a property where FMV would be considered to the agreed selling price following discussion between buyer and seller who have knowledge of the local property market.

### **3. Transfer of Value (TOV):**

Transfer of value may be direct financial remuneration in the form of a Grant but may be indirect, including but not limited to use of equipment provided for the purposes of a Grant for other activities outside the stated Grant scope.