

POLICY

Guidance on Grant Costs

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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 Fair Market Value (FMV), when applicable, 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 that we are unable to routinely fund "overhead" or "indirect costs" except in exceptional circumstances.

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, where available, and the FTE rates justified within the project plan. Evidence for this should be provided in the grant application.

Salary requests for technical staff at institutions based in the USA should follow the current [NIH Guidance on Salary Cap, Stipends, & Training Funds](#). In the case of institutions based elsewhere, the Foundation will pay salaries based on the scales in operation at the institution in which the research will take place.

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.

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 grant 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 lead applicants/principal investigators/co-investigators. Salary requests for staff at institutions based in the USA should follow the current [NIH Guidance on Salary Cap, Stipends, & Training Funds](#). In the case of an institution based elsewhere, the Foundation will pay salaries based on the scales in operation at the institution in which the research will take place.

For more information on specific salary caps please contact research@ptenresearch.org.

3. Incremental Salary Adjustments

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

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.

5. Tuition fees

As a starting point, PTEN Research does not routinely support payment of tuition fees as part of a grant application. However, in exceptional circumstances, this position may be varied following approval by the Director of Finance and Business Operations and Chief Executive. To be eligible for the payment of tuition fees through a grant, the graduate student must, in the opinion of the Foundation, have a significant contribution to delivering the project. In such circumstances, a clear rationale must be provided in the budget or in the application form. If payment is approved by PTEN Research, the value of the tuition fees will be pro-rated according to the student’s projected contribution to the project. For grants to institutions based in the USA, the tuition fees will be capped according to the current [NIH Guidance on Salary Cap, Stipends, & Training Funds](#).

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, e.g., in using shared equipment used in part for a Foundation funded grant but also for other activities, 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 the 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 (although the Foundation does not routinely fund open access fees), 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 which are demonstrated to be a requirement of, and specific to, the conduct of the grant activities. Conditionally-acceptable cost requests will be subject to approval by the PTEN Research Foundation. Conditionally-acceptable costs include:

- Tuition fees (subject to the limitations described above).
- Training-related costs.
- Equipment lease or purchase costs, including computers.
- Regulatory/licence fees for studies involving the use of animals, humans or human-derived materials.
- Printing and photocopying costs.
- Stationery 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.
- Open access fees.

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., recruitment, 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 service 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 paid invoices should be provided to PTEN Research Foundation to document all such incurred costs.

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

GLOSSARY

Overhead/indirect costs

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

Full-Time Equivalent

The calculation of FTE is an employee's scheduled hours dedicated to a project divided by the employer's hours for a full-time workweek. In each project, a full-time equivalent employee is a worker with an FTE of 1.0. However, it is recognised that individuals allocated at 1.0 FTE over the course of a time period with take both paid and statutory holiday as well as other leave e.g., sickness in the course the corresponding period.

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 be the agreed selling price following discussion between buyer and seller who have knowledge of the local property market.

Transfer of Value (TOV):

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