

# Research Accounts Bulletin

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## UKRI Alcohol Guidance

We have now received further clarification on the updated guidance regarding alcohol purchases on UKRI projects:

- There must be no alcohol purchased on any awards from UKRI – this includes a single glass of wine with dinner, or for entertaining purposes
- The only exception is for alcohol used as part of the research itself, and it must have been clearly defined as such in the project proposal
- This applies from the date on which the updated guidance was posted – 01-Nov-2023. Any alcohol purchased on a UKRI project prior to Nov-2023 will remain eligible subject to the previous guidance.
- Please ensure that any travel claims on UKRI projects do not contain any alcohol purchases from Nov-2023 onwards.

## Marie Skłodowska-Curie Fellows, annual National Insurance/Superannuation update

Due to the changes to National Insurance rates instituted as of the 06/01/2024, please see below the changes in the rates for Marie Curie Fellows.

- For those in USS, the new rate to be used will be 79.95%
- For those not in USS, the rate to be used will be 89.35%

These are the rates to be used when calculating the final payments to be made to the fellows, as indicated on the final workings sent from Research Accounts.

## Horizon Europe Breakdown of Costs

Following our recent association with the Horizon Europe Programme, we will now have EC projects being dealt with in two different fashions. A large number of Horizon Europe projects which were agreed while we were not associated will remain under the UK Government Guarantee for their full lifetime, while future projects will be set up as standard Horizon Europe projects on the EC portal.

Both types will require a Breakdown of Costs table to be completed, which will be sent to you along with the initial transaction list/workings for the period. The table is specifically tailored to the type of project being reported, so please do not use a version saved locally.

Please also be assured that the Breakdown of Costs is not optional, and we are unable to submit without it being completed.

## Horizon Europe Guarantee (IFS) Reporting and Evidence Provision

The process for reporting on the Horizon Europe Guaranteed Projects on IFS (Innovate Funding Service) was communicated directly earlier in 2023, but an update to ensure everyone is aware of the process is due.

Calls which were part of either a Marie Curie or ERC scheme are being managed by UKRI via Je-S (and are not covered by the following guidance), and all other calls are being managed by Innovate UK via IFS ([Innovation Funding Service](#)).

- Research Accounts will be entering a flat quarterly forecast on the IFS portal for each year of the project. This will not require input from the department.
- Research Accounts will then be claiming costs on the portal to match exactly to the forecast in quarters 1, 2, and 3 of any given year. These will not be based upon actual costs, will not be present on an invoice in Oracle, and again will not require input from the department.
- In quarter 4 of a given year, we will pull through actual costs for the year onto an invoice in Oracle. Then a quarter 4 claim will be entered onto the portal as a balancing figure, ensuring that all our reported costs (the “match to forecast” figures in quarters 1, 2, and 3 - plus our quarter 4 costs) are equal to the total of our actual costs across the entire year.
- Workings will be sent to the department showing the costs for the entire year, along with the balancing figures that will be reported for quarter 4, and we will ask you to confirm that you are happy with the costs as they stand.
- At this point, in quarter 4 of each year, you will be required to produce some supporting evidence to be attached to the claim on the portal, and an additional table on the workings sent to you will show the figures relating to this.

We will need:

- Supporting evidence (invoices/receipts) for **30% of the value** in each reported Direct Costs category. I would suggest starting with your item of highest value, and working downwards. We do not need evidence for every cost, just 30% to match the figure in the workings. The amount required will be indicated in the initial communication from Research Accounts.
- Timesheets/Declarations for **all staff**, along with the completed Staff Workings sheet for each person completing timesheets.
- All evidence, and the Breakdown of Costs table, is to be uploaded to your usual Sharepoint folder (a link will be provided with the workings for each project), and the EC Team notified once complete.
- The income received throughout the year will then be applied to the invoice on Oracle.

## NIH Final Reporting

NIH (USA) have clarified that, for awards where we are directly funded by NIH (as in, we are not a sub-recipient), an FFR ([Federal Financial Report](#)), FIS ([Final Invention Statement](#)), and RPPR ([Research Performance Progress Report](#)) must all be submitted within 120 calendar days after the project ends.

Reminders will be sent via email from NIH at 10, 90, and 120 days.

Please forward any reminders sent directly to the dept/PI to [researchaccountsops@admin.ox.ac.uk](mailto:researchaccountsops@admin.ox.ac.uk)

Failure to meet this deadline will result in automatic closure of the project by NIH, no further payments will be made, and it will be reported as such on SAM ([System for Award Management](#)).

Please bear in mind that the prime recipients of awards on which we are only a sub-recipient are also subject to this requirement.

## NIH Single Audit 2022/23

With the Single Audit for 2021/22 almost complete, we are starting to think about the upcoming 2022/23 audit, which will commence imminently and will include both NIH and USAID projects.

With that in mind, please could you be aware of the following points:

- Ensure that you have time records available for all staff being charged to the project. Declarations may be used only if the person has worked 100% of their time on a single project, otherwise timesheets will have to be provided.
- Review all costs transfers (both staff and non-staff). Please ensure that you have supporting documentation for any transfers/journals which explains both what happened to generate the issue in the first place, and why the transfer/journal was required to remedy this. Generic explanations such as “correcting error” will result in ineligible costs.
- Remember that we will also need to evidence that we are monitoring our collaborators/subrecipients. More specific information will be provided for affected depts once the samples have been selected.

## Wellcome Trust Policy Updates

Wellcome Trust recently held a session to elaborate on their post-award processes, and the key items of note were:

- They can supplement pro-rata for parental leave/sickness for any staff or students on request, and also can postpone the end date to allow for leave taken. If the leave relates to the PI, they will automatically supplement Direct Costs too – there is no need to specifically request this.
- Virement of “significant” budget is considered as £20,000 upwards. Anything below this does not require permission. The exception is for virement related to animals costs, which always requires prior permission.
- Compassionate Leave, support for long-term health conditions, Open Access costs, Visas, NHS surcharge all need to be approved by your Funding Manager at Wellcome. They will only supplement if the project cannot pay it without.
- They will only allow for one costed or one non-costed extension per project.

## Time Records Guidance

Finally, please see the attached flowchart/guidance relating to time recording requirements on research projects for a number of our principal funders. We hope you find it a useful resource!

**For previous issues, please go to the [Research Accounts Bulletin archive](#) (this can be viewed from within the University only).**

For contributions or comments, please contact Dean Callaghan, Assurance Manager, at [dean.callaghan@admin.ox.ac.uk](mailto:dean.callaghan@admin.ox.ac.uk).

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