

US NSF/SBE – UKRI Lead Agency Opportunity: ESRC guidance on completing the UK Budget Resources Summary

The UK Budget Resources Summary is **intended for use by UK applicants who are participating in US-led proposals** submitted to the National Science Foundation (NSF) under the US NSF/SBE – UKRI Lead Agency Opportunity. This guidance supplements the Guidelines for Submitting Collaborative Proposals under the US NSF/SBE – UKRI Lead Agency Opportunity and is intended for use by applicants who are requesting funds from the ESRC.

Only costs which are to be attributed to the UK-side of the proposal must be entered on the tables and you are strongly advised to consult your Research Office which will be able to assist you in completing it. All costs must be checked and authorised by your Research Office.

Please note: full proposal budgets should not vary from those specified in the approved EOI by more than 10% and any such changes should be fully justified.

Eligibility

Depending on the research focus, your proposal may fall within the remit of either one of the UKRI Research Councils participating in this activity - AHRC, BBSRC or ESRC. All UK applicants must be eligible for [Research Councils funding](#). Should the proposed research overlap the remits of AHRC, BBSRC and/or ESRC, the relevant Research Councils will employ the UKRI Cross-Council Funding Agreement.

Completing the UK Budget Resources Summary (ESRC Only)

All costs that contribute to the fEC of the UK side of the proposal should be included. You may only request funds for costs which you would normally expect to be paid under an ESRC grant.

All costs should fall under one of the following cost headings:

Directly Incurred

These are costs that are explicitly identifiable as arising from the conduct of a project, are charged as the cash value actually spent and are supported by an audit record. They include:

- **Staff:** payroll costs requested for staff, full or part-time, who will work on the project and whose time can be supported by a full audit trail during the life of the project.
- **Travel and Subsistence:** funds for travel and subsistence for use by staff who work on the project where these are required by the nature of the work.
- **Other Costs:** Costs of other items dedicated to the project, including consumables, books, survey fees, purchase/hire of vehicles, publication costs or recruitment and advertising costs for staff directly employed on the project. Items of equipment costing less than £10,000 should also be included under this heading. Items of equipment which cost up to £10,000 will be considered, however any equipment costing between £10,000 and the OJEU threshold will require a 50% Research Organisation contribution.

Directly Allocated

These are the costs of resources used by a project that are shared by other activities. They are charged to projects on the basis of estimates rather than actual costs and do not represent actual costs on a project-by-project basis. They include:

- **Investigators:** Proposals will need to show the costs of Principal Investigator and any Co-Investigators (but not Researcher Co-Investigators, who should be included as a Directly Incurred cost) if their time charged to the project is based on estimates rather than actual costs.
- **Estates:** These costs may include building and premises costs, basic services and utilities, and any clerical staff and equipment maintenance or operational costs not already included under other cost headings.
- **Other Directly Allocated:** These costs may include, for example, the costs of shared pool staff or access to institutional research facilities such as equipment, IT systems.

Indirect Costs

These include non-specific costs charged across all projects based on estimates that are not otherwise included as Directly Allocated costs. They include the costs of the Research Organisation's administration such as personnel, finance, library and some departmental services.

Note: Estates and indirect costs do not need to be justified but should be calculated using a standardised method (eg TRAC).

Exceptions

These are Directly Incurred costs that Research Councils will fund in full (ie at 100%), subject to actual expenditure incurred, or items that are outside fEC. You may include (non-US) international co-investigators which may account for a maximum 30% of the total funds requested from the ESRC. More information in [ESRC international co-investigators policy](#).

All costings should be at current prices, inclusive of VAT and other taxes where applicable, with no allowance for inflation. Any allowance for inflation that has been included in the full economic costing of the proposal by the Research Organisation must be excluded. The Research Councils may include an allowance for inflation if a grant is awarded.

Resources to be provided by project partners, whether cash or in-kind contributions, should be clearly identified in the proposal. These contributions are not considered to be part of the fEC of the project.

All costs associated with the research project must be fully justified alongside the US costs in the 'Budget Justification' section of the NSF budget (submitted to one of FastLane, Research.gov or Grants.gov).

Alongside the US costs, your justification should:

- Identify UK elements of the project and provide justification of the resources that are requested.
- Explain why the indicated resources are needed, taking account of the nature and complexity of the research proposed.
Note that it is not sufficient merely to list what is required.
- Break down resources into the summary fund headings Directly Incurred, Directly Allocated and (where appropriate) Exceptions.
- In some cases, such as investigator time, use of internal facilities and shared staff costs (all likely to be Directly Allocated costs), the basis of the costing need not be justified, but the need for the resources does need justification.
- Try to be explicit about the need for the level of investigator time sought, bearing in mind the complexity of the research, the need to manage the project and supervise staff and any wider considerations such as collaboration or facilities usage.