

Doctoral Fellowship Award and Advanced Fellowship Award

Guidance on completing the Fellowship Budget and Justification document

Section 1 - Advanced Fellowship Finance Guidance

The detailed budget should provide a breakdown of costs associated with undertaking the research as described in the proposal.

1.0 General Information

- The information entered in this section should provide an analysis of the total funds requested to undertake the research proposed and should be based on current prices. These costs will be used to assess value for money.
- It is in your best interest to undertake a thorough, realistic and accurate costing. You must provide a clear and full justification for all costs including NHS (Support, Treatment and Excess Treatment) costs. Where NHS Support and/or Excess Treatment costs have not been included, adequate justification should be provided for their absence. You must also ensure that you include all costs required to secure good research management. Please also refer to the section in the **Fellowship Guidance Notes** on the Excess Treatment and Support Costs process.
- Years should be calculated starting from the anticipated start date of the proposed research. For example, if your research is expected to start on 01 October 2024 then its second year starts 01 October 2025.
- Further itemisation of costs and methods of calculation may be requested to support the application at a later date.
- Where applicable appropriate sub-contracts must be put in place for any element of the research which is to be paid to another organisation.
- For non-commercial studies, NHS Support Costs are funded via Health Boards and Trusts as part of their NHS R&D allocations. Researchers should contact their local NHS R&D Department for guidance on how to apply for NHS Support cost funding.
- All applications are expected to have appropriate NHS, HEI, commercial and other partner organisation input into the finance section of the application form.

Funding can be requested to cover directly incurred salary costs of the applicant for 3 years full-time funding, or 4- or 5-years part-time funding, the costs of an appropriate research project, a training and development programme (including conference fees) and reasonable consumables costs.

It is expected that the cost of the whole award will not exceed £600,000.

1.1 Information on Different Types of Organisations

Higher Education Institutions (HEIs)

- Higher Education Institutions (HEIs) should determine the Full Economic Cost (FEC) of their research using the Transparent Approach to Costing (TRAC) methodology. For HEIs, **up to 80%** of FEC will be paid, provided that TRAC methodology has been used.

NHS Organisations

- For applications where the contractor is an NHS organisation, up to 100% of direct costs will be paid.

Commercial Organisations

- For a commercial organisation/consultancy, please fill in direct costs and indirect costs. Indirect costs should be charged in proportion to the amount of staff effort requested on the funding application form. Up to 100% of costs will be paid.

Other Partner Organisations

- For other partner organisations (e.g., charity or NGO), please fill in direct costs and indirect costs. Indirect costs should be charged in proportion to the amount of research staff effort requested on the funding application form. Up to 100% of costs will be paid.

1.2 Direct Costs

These are costs that are specific to the research, which will be charged as the amount actually spent and can be supported by an audit record. They should comprise:

I) Posts and Salaries – Details

Salaries should be listed at 100%. This section presents an overview of salary costs for the applicant(s) contributing to the research, including normal salary increments broken down individually. Please list all members of staff working on the research. You should outline staff numbers and grades. If there are any applicant(s) whose costs are not being claimed you will need to state the applicant's name and, explain briefly why costs are not being claimed and the resources being used to cover their contribution.

II) Annual Costs of Posts and salaries

This section specifies the annual costs of each applicant contributing to the research. You should now allocate the individual staff member costs to each year of the research, allowing for increments. Use current rates of pay and build in any known annual increments (again at current rates). You will not be able to claim for pay awards retrospectively, once your research is underway.

Please note the '% full time on this research' and the 'Year' columns are independent.

For the 'Year' columns, enter the cost of the individual to the research. **For example:**

- If an individual's total annual salary costs are £20,000 and they are expected to work 50% of the time on the research, in the '% full-time on this research' column enter 50, then £10,000 in 'Year 1', £10,000 plus any increment in 'Year 2'. Annual salary costs may be composite figures including part year incremental increases in salary.
- If an individual is going to work full-time on the research, which lasts 2 years, but only for the last 6 months, enter 100 in the '% full-time on this research' column and 6 in 'total months on this research' column, and the cost of their work in the 'Year 2' column.
- If an individual's involvement varies over the course of the research, it may be easier to make a separate line entry each time it changes.

It is important to double check that the % FTE, total months and yearly costs information are consistent with the information presented in 'Posts and Salaries - Details' ('Posts and Salaries-Details' should show the full current staff costs independent of % FTE etc., whereas the yearly costs in 'Annual Costs of Posts' depend on % FTE etc.).

Please ensure that you check the column describing the employing organisation for a member of staff as this impacts on the level of funding provided. Staff employed by a Higher Education Institution (HEI) are funded at 80% of cost and staff employed by NHS, commercial or other partner organisation at up to 100% of cost.

Mentors

Health and Care Research Wales will support the cost of mentoring up to a maximum of one hour per month of the mentor's time for the duration of the fellowship.

Other Research Staff Support

Where the grant requires specialist knowledge or expertise which cannot be provided by the applicant, we will allow additional staff time to be included on the application. In such cases, please provide a full justification.

Please note that this section also includes 'Shared Staff Costs' which is located under directly allocated costs in some other funders' applications. These are costs of an institution's research resources which can be charged to the research on the basis of estimated use, rather than actual costs. These may include: applicants' costs, unless directly incurred or non-chargeable, IT technicians, laboratory staff, and costs of pooled staff efforts. HEI indirect costs cannot be claimed on these shared costs.

III) Travel, Subsistence and Conference fees

This section includes journey costs, subsistence and conference fees. Where applicable, you will need to include the travel and subsistence costs of your Project Advisory Group, Steering Committee and/or Data Monitoring & Ethics Committee. Travel and subsistence costs relating to dissemination should also be included here, as should costs relating to overseas travel.

Journey Costs

Enter the total cost of transport for all journeys for destination/purpose. If travel is by car, apply your institution's mileage rates (however this should not exceed Welsh Government approved mileage allowance payments, which is 45p per mile for the first 10,000 miles and 25p thereafter).

Travel by the most economic means possible is encouraged but Health and Care Research Wales schemes do not usually fund first class aeroplane or rail travel.

Subsistence

Subsistence covers accommodation (if necessary) and meals associated with the travel, excluding any alcoholic beverages.

Open Access Costs

During the course of your project and throughout review and publishing phase you may choose to submit an article based on your research to an Open Access publication. Depending on the publication you may be subject to an article processing charge (APC). APC rates vary but are usually within the range of £300 and £3000. Open Access publications usually list their APC rates on their websites. Where possible you should include an estimate for any APC in your funding application, since Health and Care Research Wales expects that APCs will be covered by the funding award.

Conference Fees

Health and Care Research Wales will usually fund one international conference attendance. Where national or international conference fees are included, a statement naming the conference or purpose of travel and the benefit to the research must also be made; failure to adequately justify your attendance at a conference will mean the scheme will not fund this cost.

IV) Equipment

Essential items of equipment plus maintenance and related costs not included as part of estates should be input in this section. These can be lease or purchase costs. The purchase cost of pieces of equipment, valued up to £5,000 excluding VAT, will be considered.

Pieces of equipment costing more than £5,000 to purchase will usually need to be leased. Where applicants are leasing equipment with a purchase price of more than £5,000 a comparison of leasing versus purchasing costs must be provided in the 'Justification of Costs' section.

Items of equipment valued at £250 or more must be itemised separately; however grouping same type equipment is permitted, as long the number of items being requested is specified. Costs of computers are normally restricted to a maximum of £650 each excluding VAT and a statement of justification must be included, in the relevant 'Justification of Costs' section for any purchase above this limit.

Equipment must exclude VAT, unless your organisation is unable to reclaim/recover the VAT on a piece of equipment.

V) Consumables

This section includes non-reusable items specific to the research. Please itemise and describe the requirements fully (e.g. postage, stationery, photocopying). These items should be research specific, not just general office costs which should be covered by indirect costs.

VI) Public Involvement

Please itemise and describe fully the costs associated with Public Involvement. These are likely to include out of pocket expenses, payment for time and any relevant training and support costs. For further information see:

<https://healthandcareresearchwales.org/researchers-support-and-guidance-researchers-finances-and-funding/identify-study-costs-nhs-and>. There is also a [public involvement costing calculator](#), which you may find useful.

VII) Other Direct Costs

These are costs, not identified elsewhere, that are specifically attributed to the research. For example, external consultancy costs, specialist publications, computer licensing, recruitment and advertising costs.

If external consultancy costs are included in this section they must be fully justified in the 'Justification of Costs' section. Please specify the hourly rate and the number of hours and note that consultants must not be people who are already employed by the applicant's institution. If they are, any costs should be entered as direct costs in the 'Details of Posts and Salaries' and 'Annual Costs of Posts' sections.

Any costs associated with publication, presentation, Open Access or dissemination of findings (except related travel and subsistence or consumables costs) should be itemised and included here. Any large costs should be further detailed with a breakdown of constituent parts or a timescale profile of the costs.

Please note that for organisations claiming indirect/overhead costs, costs such as recruitment of staff, and general training (e.g., in common IT packages) are costs that should be covered by the indirect costs element of the award being sought and should not appear in this section.

1.3 Indirect Costs/Overheads

NHS Indirect Costs cannot be claimed through Health and Care Research Wales. Health and Care Research Wales NHS Researcher Support and Portfolio Development (RS&PD) can be used to contribute to the cost of hosting Health and Care Research Wales supported research.

HEI Indirect Costs

Total HEI indirect costs must be fully justified. HEIs are permitted to claim estate and other indirect costs. These costs are calculated on the basis of TRAC methodology.

HEI indirect costs are based on the number of full-time equivalent research staff working on the research and the indirect/estates charges set by an institution. Where staff from more than one HEI are working on the research there may be different indirect/estates charges for each one. Please list each of these on a separate line.

The applicant(s) should consult their HEI Finance Departments for the appropriate figures to include in the estate charges and other indirect cost sections.

We understand that HEI indirect costs are calculated using TRAC methodology, however where the costs appear very high, it would be useful if you could provide the figures with which this amount has been calculated within TRAC (i.e. £x per 1FTE). There could be other reasons why this particular institution has such high indirect costs and the institution's finance department should be able to provide you with any specific justification for this section.

Commercial/Other Partner Organisation Indirect Costs

Commercial/Other Partner Organisations can claim indirect costs which are the costs of resources used by the research that are shared by other activities.

Indirect costs can be charged in proportion to the amount of research staff effort requested on the grant. Commercial/Other Partner Organisations should calculate them, using their own cost rates. Total Commercial/Other Partner Organisation indirect costs must be fully justified.

They comprise:

- General office and basic laboratory consumables
- Premises costs
- Library services/learning resources
- Typing/secretarial
- Finance, personnel, public relations and departmental services
- Usage costs of major research facilities
- Central and distributed computing
- Charge out rates for shared equipment
- Cost of capital employed

Please seek advice from your finance department about the appropriate cost for this section.

1.4 NHS Support and Treatment Costs (incl. Excess Treatment Costs/Savings)

(Limit: 2500 characters)

Please refer to the **Guidance Notes for Applicants** document on the Excess Treatment and Support Costs process.

Note for Social Care Fellowships: NHS costs may not be applicable for social care research applications. This guidance has been included for those applications that may be involving the NHS such as those dealing with NHS/social care integration. If you do not have any NHS costs please leave this section blank.

The finance spreadsheet includes a section that asks researchers to provide an estimate of the patient care costs associated with the research (if applicable). An explanation of why these costs are being incurred and the basis on which the estimations have been made should be fully detailed under the relevant 'Justification of Costs' section.

The advisory panel will take NHS Support and Treatment and Excess Costs into account when considering the value for money of the research. It is important that you consider these costs and discuss them with the NHS organisation(s) involved in order to avoid any delay in commencing the research. If these costs have not been included in your application, adequate justification for their absence is required. Please be aware that the research award does NOT include NHS Support and/or Excess Treatment Costs.

NHS Support Costs for research relating to secondary care will be funded via the Health Boards and Trusts. NHS Support for Primary, Emergency care and Public Health studies can be accessed through a central mechanism managed by Health and Care Research Wales. Please see the Health and Care Research Wales webpage:

NHS Treatment Costs will need to be met by the NHS through normal patient care commissioning arrangements. The funding for Excess Treatment Costs (ETCs) can be accessed through a central mechanism in Wales. [Guidance on applying for ETCs is available on the Health and Care Research Wales website.](#)

A representative of the NHS organisation incurring any NHS Support and Treatment / Excess Treatment Costs must sign off the application. The 'Declarations and Signatures' page is intended to ensure that the aforementioned organisation is satisfied that all NHS Support and Treatment Costs in the application are correct and is prepared to source funding for these costs.

I) NHS Support Costs

These are the additional patient care costs associated with the research, which would end once the R&D activity in question has stopped, even if the patient care service involved continues to be provided. These might cover items such as extra patient tests, extra in-patient days and extra nursing attention. Researchers should contact their local NHS R&D Department.

For further information, please see: <https://healthandcareresearchwales.org/researchers-support-and-guidance-researchers-finances-and-funding/identify-study-costs-nhs-and>

II) NHS Treatment Costs / Excess Treatment costs

The NHS Treatment costs are the patient care costs that would continue to be incurred if the patient care service in question continued to be provided after the R&D activity has stopped. In determining NHS Treatment costs you **must** assume that the patient care service being assessed will continue even though there may be no plans for it to do so. Where patient care is being provided which differs from the normal, standard, treatment for that condition (either an experimental treatment or a service in a different location from where it would normally be given), the difference between the total Treatment Costs and the costs of the “usual standard care” (if any) constitutes Excess Treatment Costs/Savings, but is nonetheless part of the Treatment Cost, not an NHS Support or Research Cost. These costs should be determined in conjunction with the local NHS R&D Department.

For further information, please see: <https://healthandcareresearchwales.org/researchers-support-and-guidance-researchers-finances-and-funding/identify-study-costs-nhs-and>

If you have any questions, please contact the NHS funding team in Health and Care Research Wales (research-fundingsupport@wales.nhs.uk).

1.5 Summary of Costs

- Health and Care Research Wales schemes currently fund HEIs at a maximum of 80% of full economic cost, NHS organisations at 100% of direct costs and commercial/other partner organisations at 100%.
- If your organisation is claiming less than the maximum percentage allowed, please enter the percentage you wish to claim in the appropriate column.
- Please note that whilst these percentages will be used to calculate the maximum grant payable, Health and Care Research Wales reserves the right to award a grant for less than this maximum where it is considered appropriate.

1.6. Justification of Costs

- Please provide a breakdown of research costs associated with undertaking the research and provide justification for the resources requested. This should include the following costs: staff costs, travel, subsistence and conference fees, equipment (including lease versus purchase costs), consumables, patient and public involvement and any other direct costs.
- You should indicate here how this research will potentially benefit the NHS. For example, where appropriate, describe the likely cost savings or benefits in terms of numbers of patients treated, treatment times etc.
- Note that some proposals will have included full cost benefit analysis as part of the design; for others, a broad indication of likely benefits is all that is required. You should describe the value for money of the research itself – the strength of the research team and contribution of each member, ways of recruiting the sample, of administering interventions etc.
- Please provide a breakdown of the NHS costs associated with undertaking the research and provide justification for the resources required. If there are no NHS Support or Excess

Treatment Costs associated with the research you must explain why you think this is the case.

- **Please provide justification for the major resources of expenditure in the proposed project**

Please provide justification for the major sources of expenditure in the proposed project. For example, any large pieces of equipment / large numbers of equipment or high dissemination / travel costs.

Please provide justification for how the research costs requested have been allocated

Please provide a breakdown of research costs associated with undertaking the development work and justification for the resources requested, including detail of the costs requested for each member of the research team and a breakdown of what aspects of the proposed project these costs relate to.

Please provide justification for how the NHS Support and Excess Treatment costs requested will be allocated

Please refer to the section in the **Fellowship Guidance Notes** document on the Excess Treatment and Support Costs process.

Please provide an explanation of the NHS costs (support and Treatment / Excess treatment) associated with the development work, stating why they would be incurred and providing the basis on which the estimations have been made.

Please provide further justification if there are no NHS costs associated with this research.

For information on the Excess Treatment and Support Costs process:

[Online SoECAT Guidance | NIHR](#)

Section 2 - Doctoral Fellowship Finance Guidance

You should contact your institution's finance office or research division for assistance when completing this section. Please note only directly incurred costs can be claimed for the Doctoral Fellowship Award.

The grant award will be based on the figures given in the finance spreadsheet, so costs must be as accurate as possible. Please note that inflationary uplift cannot be considered after an award has been made.

All costs under each heading should be as detailed as possible, with an itemised breakdown of consumables and equipment, and likely travel and subsistence costs where known. Guidance about what should be included under each heading is given below. No overheads or indirect costs are allowed.

Funding can be requested to cover directly incurred salary costs of the applicant for 3 years full-time funding, or 4- or 5-years part-time funding, their PhD tuition fees, and the costs of an appropriate research project and training and development programme.

It is expected that costs related to the research project and training and development in total should come to no more than £20,000.

2.1 Directly Incurred Costs

Salary Costs

Funding can be requested to cover directly incurred salary costs of the applicant for 3 years full-time funding, or 4- or 5-years part-time funding,

Consumables

Costs such as printing, and stationery should be included here.

Travel and subsistence

Travel and subsistence costs expected to be incurred whilst carrying out the research or pursuing training and development opportunities should be included here.

NB: travel and subsistence costs incurred *after* submission of the thesis to the University cannot be claimed under this award, unless it is for approved dissemination purposes.

Public Involvement

Costs associated with Public Involvement. These are likely to include out of pocket expenses, payment for time and any relevant training and support costs.

Training and development

Costs towards training and development opportunities for the student should be included here. The cost of any specialist training undertaken to carry out the research should also be included in this section.

Equipment

It is assumed that the Host Institution will provide workspace and basic equipment for the student to carry out the project. If, however, additional equipment is likely to be required, these costs should be included here. A breakdown of significant purchases must also be included, and a detailed list of any equipment expected to incur costs, whether hired or purchased.

Other

Costs for technical, administrative or other (non-academic) research support (within the financial limits of the award) should be clearly stated and justified. Known dissemination costs can be included here.

Tuition fees

Health and Care Research Wales Faculty will pay tuition fees where they are reasonable.

Advice and senior level academic support would generally be the role of the Supervisor and as such would be covered by the tuition fees.

Total

Please give the total cost of the application, for each year 1,2, 3, and 4 and 5 if applicable, and the total. Please note that this is the figure which will be considered when funding decisions are made. This figure cannot be increased after your application has been submitted.

VAT

Please indicate the value of any additional VAT that would be applied to the cost of this project (if applicable).

Grand total

Please give the total amount of grant being sought, including VAT if applicable. This figure should also be provided in section 1.6 of the Application Form.

Health and Care Research Wales Faculty reserves the right to request a further breakdown of all costs prior to an award being made.