

Eligible costs

Note: All costs must be incurred during the lifetime of the grant and cannot be included as anticipated expenditure after the research and the award period have ended. Publication and Dissemination costs may be included but must not together exceed 10% of the overall budget requested from the Trust.

Budget item	Description
Accommodation	Costs for accommodation incurred while conducting the funded research activities away from the habitual place of work and residence of the PI, co-investigators from an eligible Scottish university or staff employed on the grant. Accommodation for collaborators from other organisations to take part in the research activities with the PI are <u>excluded</u> . NOTE: accommodation costs relating to conference attendance must be included under dissemination.
Animal research costs	Animal purchase and maintenance costs, including animal husbandry, animal feed etc.
Catering	Project specific working lunches and meals.
Computing	Computing hardware, Software, software licences and other costs of computing dedicated to the project.
Consultancy, specialist services fees	For example, interpreters, scribes, transcription or any other specialist services in support of research activities funded by the grant, including VAT where applicable.
Equipment	Small items of equipment including purchase, delivery, and installation costs. May include VAT if applicable .
Facility access charges	Use of small and major research facilities and equipment necessary to the completion of the proposed project and calculated on a 'directly incurred cost' basis. Includes also access charges for (digital) archive collections, databases, and libraries.
Fieldwork and surveys	Survey costs (including charges for online surveys); data collection; shipment fees for collected samples and any other costs associated with sample or data collection.
Materials and consumables	Materials and consumables essential to conducting the research activities or experiments, including laboratory chemicals and materials (e.g. reagents, peptides, enzymes, antibodies, gases, proteins, cell/ tissue/ bacterial culture, plasticware and glassware, etc.), photographic supplies and any associated charges for shipping, delivery and freight.
Salaries	Salary costs for staff working on the grant, including NI and Pension contributions. Eligible staff categories are restricted to research assistants, technicians, fieldworkers working full-time or part-time on the project.
Specialist publications	Research relevant publications not available in institutional libraries, nor through interlibrary loan
Subject and volunteer expenses	Participatory fees and travel for participants, subjects or interviewees taking part in the research.
Subsistence	Costs for meals (excluding alcoholic drinks) incurred while conducting the funded research activities away from the habitual place of work and residence of the PI, co-investigators from an eligible Scottish university or staff employed on the grant. Subsistence for collaborators from other organisations to take part in the research activities with the PI are <u>excluded</u> . NOTE: accommodation costs relating to conference attendance must be included under dissemination.

Travel	For the PI, staff employed on the grant or co-investigators from an eligible Scottish university contributing to the research project, to attend research meetings, visit collaborators and facilities, undertake field work, visit libraries or archives. This excludes travel costs between the place of residence and the location where the research is undertaken when the latter is the recipient's, or claimant's habitual place of work. This may include some minor travel costs for collaborators in a different organisation to attend meetings with the PI but excludes their costs to take part in the proposed research activities or fieldwork. NOTE: travel costs relating to conference attendance must be included under dissemination.
Other	Applicants may include additional cost items, giving a full description of, and justification for, the items required.
Dissemination (up to 10% of the amount requested from the Trust)	Conference attendance: Costs (e.g. travel, accommodation, registration fees) arising from the dissemination– by the principal investigator, Co-PIs from an eligible Scottish university or staff employed on the grant– of the results of the funded project at a research conference or seminar. NOTE: attendance at a single conference only is permitted.
	Public engagement: Costs (e.g. travel, venue hire, catering etc.) to present the research finding at public engagement events
	Publications: Printing, preparation of colour illustrations for academic publication, charges (including Open Access costs) for publication of the research results in academic journals, monographs or edited volumes.

Ineligible costs

The following costs are not eligible	
Category	Description
Applicant's own salary costs	The applicant's (and co-investigator's, if applicable) own time, salary or that of dependants, or buy-out of their time are not eligible costs
Stipends or Scholarships	Stipends or scholarships for participants, collaborators or students involved in the project are not permissible.
Indirect overhead costs and bench/desk fees;	Indirect overhead costs and bench/desk fees cannot be included in the budget.
Insurance cover	Insurance cover is not an allowable cost.