



## **RGC 4.6 Frequently Asked Questions (FAQs)**

- **FAQ1 - The timesheet requirement will lead to increased administrative burden on our organisation which does not align with UKRI's drive to reduce bureaucracy?**

Timesheets have always been a requirement for Directly Incurred (DI) staff who spend less than 100% of their time on one UKRI project, and as such this is not a new requirement. The revision to our terms and conditions is clarifying existing rules to ensure that DI costs are based on the actual costs incurred. Without an audit trail (of which a timesheet will be a key document), UKRI are unable to obtain assurance that the cost charged reflects the actual hours worked and charged to the project.

We recognise completing timesheets entails a supporting level of administration, however this process only applies to DI staff who are less than 100% on a project (which in most cases will likely represent the minority of DI staff on UKRI projects).

UKRI is committed to reducing bureaucracy wherever possible whilst maintaining an appropriate level of oversight over compliance with our terms and conditions. These are also informed by the requirements of our external auditors, the National Audit Office.

- **FAQ2 - From what date does RGC 4.6 apply?**

RCG 4.6 applies from the date of publication - 3 November 2022, but the obligation that it addresses is not new.

- **FAQ3 - Is there any period of grace on implementing this due to having to put in place a new practice on extremely short notice?**

UKRI acknowledge that for any Research Organisation that does not have a time recording system in operation as of the date that RGC 4.6 was published, an implementation period may well be required. Research Organisations should ensure that where time is needed to introduce new systems and/or processes, these must be implemented no later than 31 March 2023.

- **FAQ4 - Does this apply to all current live grants or all new grants from this date?**

RCG 4.6 applies to all current and new grants that include DI staff who spend less than 100% of their time on one UKRI project.

- **FAQ5 - If timesheets have not been maintained historically then how does the introduction of RGC 4.6 affect live grants?**

UKRI do not require Research Organisations to retrospectively complete timesheets to tie into costs charged prior to publication of RGC 4.6, or up to 31 March 2023 if an implementation phase is required.



- **FAQ6 - What is counted as acceptable approval. For example would an email from the approver be sufficient? Electronic signature on a time download? Or is it an integrated, auditable system approval or wet signature paper timesheet only?**

As per the definition outlined in UKRI terms and conditions ‘timesheets can be physical copies of paper with wet signatures, or an electronically completed workbook/ dedicated software solution which maintains an audit trail of completion and authorisation dates.’ It is possible that email signoffs could meet this requirement. However, please note that as part of UKRI’s Funding Assurance Programme you may be requested to supply evidence of timesheet approvals and therefore we would strongly suggest that you implement controls to capture timely approvals in order to provide evidence of these should you be required to. See also FAQ7 below.

- **FAQ7 - What is an acceptable ‘period’? The guidance states ‘A record of the amount of time an individual has spent on each activity they have worked on for a fixed period, typically one calendar month.’. Is a period any greater than this acceptable?**

Typically, timesheets would be completed monthly, but weekly timesheets might be more appropriate in some cases to align to payroll periods or shorter interventions.

If periods longer than one month are deemed to be more appropriate for certain activities, Research Organisations should be prepared to provide additional supporting evidence of work delivered upon request.

- **FAQ8 - Could you please provide further information on the timesheet requirements for when using software solutions in terms of what information is required and what dates are needed for the timesheet reports.**

Timesheets should fulfil the requirements set out in UKRI’s fEC Grant Guidance i.e.:

- Timesheets must be retained over the life of all UKRI funded projects, and these must be completed and authorised, as a minimum, by the relevant line manager in a timely manner to ensure records are accurate, but no later than two months after period end.
- Timesheets must include all activities the individual has worked on during the relevant period.
- Timesheets must be completed on an all hours worked basis totalling the cumulative hours per month (as a minimum time period), including any non-productive time e.g., annual leave.

Timesheets may be reviewed as part of UKRI’s Funding Assurance Programme and as such you may need to demonstrate the date of completion/sign-off. Therefore, you should ensure that a sufficient audit trail is maintained.



- **FAQ9 - Does “more than one activity” only refer to UKRI-funded activities, or any activities regardless of funding source? An example could include a fixed-term contract for 0.7 FTE to work on a UKRI-funded grant, and then 0.3 FTE on a separate contract to support some internally funded work (e.g. teaching etc).**

RGC 4.6 addresses the use of timesheets to drive actual costs to awards, regardless of funding source, one component of which will be a UKRI funded activity.

The example in the question establishes that the expected balance of work for the individual will be 70:30, but that separate employment contracts are in place for each. In this case, there would be a dedicated contract of employment that relates to a UKRI award; therefore, timesheets are not required. If the 70:30 split were incorporated into a job description that relates to one employment contract, timesheets would be required.

- **FAQ10 - Does “reflect actual, rather than budgeted” mean that if an employment contract states that someone will work 0.5 FTE (17 hours p/w) on a UKRI-funded project, they must then do a reconciliation via timesheets during the employment period to ensure that the contract hours have been worked. Alternatively, if the employment contract outlines their time commitment on the project, can we rely on this rather than timesheets?**

If the employment contract referred to in the question is for a 100% FTE post, of which 50% relates to an estimate of the time required to deliver UKRI activities, UKRI would expect a reconciliation against timesheets.

If the employment contract relates to a dedicated role at 50% FTE to work on a UKRI project, and that represents their full contracted hour of employment, a reconciliation would not be required by UKRI.

- **FAQ11 - Where “timesheets must be completed and approved within two months after period end”, does this mean approved by the employing organisation or by UKRI?**

Timesheets should be approved by a relevant line manager within the employing organisation.

- **FAQ12 - If someone is employed on a part-time contract that naturally requires them to submit timesheets to claim pay against their contract, is this sufficient? Do they have to complete a specific UKRI activity timesheet?**

If the individual dedicates 100% of their time to one UKRI project, then they are not required to complete timesheets from a UKRI perspective.

If the individual spends less than 100% of their time on one UKRI project then the timesheets they will need to complete already could be used to fulfil the requirements set out in UKRI’s fEC Grant Guidance. There would be no need to introduce another independent process.



- **FAQ13 – Are any grants out of scope of RGC 4.6?**

Open Access Block Grants, Impact Acceleration Accounts and Training Grants (where staff costs for managers/ administrators are eligible) are out of scope of RGC 4.6.

Whilst timesheets are not required the Research Organisation is expected to be able to demonstrate the methodology used to calculate the staff time allocation and that the costs relating to these individuals are a fair reflection of the time being spent on the project.