



Cancer Research UK Allowable Costs Guidance for Cancer Grand Challenges Teams

Section 3.1 of the Cancer Grand Challenges Award Management and Funding Policy Guide sets out the principles by which teams receive funding from Cancer Research UK and NCI. This document specifies allowable costs that may be charged as 'direct' costs to Cancer Research UK's funding.

For NCI-specific costs guidance, please refer to section 5 in the NCI CGC OT Policy Guide.

Cancer Research UK funding can be used to cover all reasonable running expenses and salary costs as outlined in below, as well as for equipment purchases necessary for delivery of the research. Expenditure on CRUK grants should be in line with budgets submitted to, and approved by, CRUK.

1. Running expenses

Running expenses may include:

- Laboratory expenses and consumables
- Costs to support the authentication of cell lines, including purchase of cell lines from cell banks such as ATCC
- Open access publication fees, e.g. article or author fees charged by open access journals; or Creative Commons license fees. Open access charges should be charged to the Cancer Grand Challenges award and not to CRUK Open Access Block Grants at eligible UK HIs
- Data sharing costs
- PhD studentships (for students in the UK, PhD studentships should be charged at the rate set out in [Cancer Research UK's standard costs guidance](#))
- Reasonable travel (standard class) and subsistence costs for patient advocates, as well as honoraria at the rate set out in [Cancer Research UK's standard costs guidance](#)
- Subject and volunteer expenses
- Equipment access
- Fees for professional or technical services (where the recipient is not a member of the Cancer Grand Challenges team)
- Computing costs (reasonable costs for personal computing plus any specialist software required)
- Website design, development and hosting
- Training specifically related to the funded research
- Reasonable travel (standard class), accommodation, subsistence (food and soft beverages; alcohol not permitted) and childcare for the purposes of collaboration, and for attending all-team scientific symposia and/or Cancer Grand Challenges events



Costs associated with delivery of all-team scientific symposia including reasonable costs of meeting space (at venues approved by the Cancer Grand Challenges office team), catering and hospitality, and networking activities

- UK Global Talent Visa Application Costs

2. Salaries

Cancer Grand Challenges awards can be used to pay the salaries of researchers where they constitute direct costs of research, i.e. the researchers are on fixed-term contracts to work specifically on the funded project. This may include fellows, research assistants, data managers, students and technicians.

Salary costs may be used to fund the fully loaded cost of employee time, i.e. the salary and any overheads.

Unless explicitly approved by CRUK in writing, only the salaries of personnel named in the appendix to the Grant Award Letter may be charged to the Cancer Grand Challenges award.

In the UK, overheads comprise the employer's national insurance contribution and an employer's pension contribution which will not be higher than the rate used by the [University Superannuation Scheme \(USS\)](#) or [NHS pension scheme](#). Levies and taxes, such as the Apprenticeship Levy or payroll tax, however, may not be charged to the Cancer Grand Challenges award.

In the US, CRUK's contribution to any salary will be no more than the [NIH salary cap](#), proportionate to the level of effort committed to the Cancer Grand Challenges award. For example, the salary cap as of 01 January 2025 is USD 225,700.¹ If an investigator was contributing 10% of his or her time to the Cancer Grand Challenges award, the amount CRUK would consider supporting would not exceed USD 22,570 per year.

Outside the UK and US, overheads should be charged at rates no higher than contributions required by statute or available to other employees of the HI at an equivalent level.

Salary allocation must not be used:

- To offset any prior underfunding of a pension or superannuation scheme
- To pay any bonus or merit awards

¹ <https://www.niaid.nih.gov/grants-contracts/salary-cap-stipends>



2.1. Investigator salaries

Salary costs for UK Principal Investigators and Co-Investigators are considered by CRUK to constitute indirect costs and therefore may not be charged to the direct costs awarded to an HI by CRUK. These costs should be funded by the HI.

CRUK will only consider supporting a reasonable proportion of investigator salaries as direct costs of research where, in CRUK's view, all three of the following conditions apply:

- Not doing so would pose a significant barrier to the ability of the researcher to accept Cancer Grand Challenges funding;
- It is standard practice in the HI's jurisdiction for investigator salaries to be funded from response-mode research grants; and
- The investigator's employment contract requires a contribution to their salary to be sourced from grants held by that individual.

2.2. Leave

Where the grant funds an individual's salary or stipend, and that individual takes parental leave or long-term sick leave, the awardee must notify CRUK. The following paid leave entitlements can be charged to the grant:

- Paid parental leave entitlements for staff whose salaries are grant-funded must be paid by the HI consistently with its employment policies. This also applies to PhD students who are salaried employees of the HI (such as, in the UK, clinical research training fellows). These paid leave costs may not be charged to the award but must instead be borne by the HI. The grant may, however, be used to fund salary costs of anyone employed to cover the vacant post.
- Paid sick leave entitlements for staff whose salaries are grant-funded should be paid in accordance with the HI's usual employee policy and may be charged to the grant. Where an individual's salary is part-funded by the grant, paid sick leave entitlements may be charged to the grant on a pro-rata basis.

Where a PhD student needs to take parental leave or sick leave and that student is not entitled to paid leave under the HI's policies (for example, because they are not a salaried employee of the HI), paid leave costs for that student may be charged to the grant at the rate set out in [CRUK's policy on paid leave entitlements](#). If the PhD student is not a salaried employee of the HI but is nonetheless entitled to paid parental and/or sick leave under the HI's policies, then the HI should contact CRUK to discuss the level of entitlement and what level of costs, if any, can be charged to the award.



3. Version notes

Document version	3.0
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Next review date	January 2026 (minor review)

3.1. Summary of changes

Section	Changes
General	Formatting, revision of wording for clarity, fixed broken links
1. Running expenses	Clarified that alcohol is not an acceptable expense when claimed as subsistence for the purposes of travel Clarified that catering and hospitality costs relate to delivery of all-team scientific symposia
2. Salaries	Clarified that unless explicitly approved by CRUK in writing, only the salaries of personnel named in the appendix to the Grant Award Letter may be charged to the Cancer Grand Challenges award Updated to current NIH salary cap