APPENDIX 1

Fellows’ Research Allowance

Introduction

This document sets out the policy for the Fellows’ research allowance and the procedure for claiming it. Any questions relating to the allowance should be addressed to the College Accountant and/or the Bursar.

Amount

The maximum that can be claimed for 2019-20 and 2020-21 is £1,656.

Under normal circumstances, this annual maximum will be increased by CPI each year, but please note that entitlement to research allowance is not contractual and the policy is subject to periodic review by the Finance and Resources Committee (and subsequent approval by Governing Body).

Whilst the allowance is expressed in terms of an annual value, Fellows may carry forward any unused allowance to the following financial year (but no further).

From 2021-22 onwards, claims made in any particular year will be charged against any of that Fellow’s unused allowance brought forward from the previous year first, before being charged against their current year entitlement.

As it is a transitional year, claims made in 2020-21 will be charged against a Fellow’s current year entitlement first, unless they specifically request that the claims should be charged against their unused allowance from 2019-20 first.

For the avoidance of doubt (i) unused allowances from 2018-19 and earlier can no longer be used; and (ii) the year of a claim will be the year in which it is submitted e.g. claims submitted between 1 August 2020 and 31 July 2021 will be treated as 2020-21 claims. Claims cannot be submitted after 31 July (the College’s financial year-end) and back-dated.

Accounting for research allowances

Unused allowances that may be used the following year will be provided for in the College’s annual financial statements. This will mean that the following year’s budget will not be affected if/when they are claimed. Any provisions made for unused allowances that can no longer be claimed will be released.

Future ‘draw down’

If Fellows have a significant research opportunity which they wish to fund, in addition to their current year allowance (and any unused allowance from the previous year), they may also be able to ‘draw down’ their allowances for the following two years, in which case they should make an application to the Bursar to do so. The Bursar has the right, at their discretion, to refuse such applications based on an assessment of affordability, and particularly if more than one Fellow is seeking a multi-year drawdown in any one year.

Allowable Expenditure

All expenditure legitimately incurred in pursuing research activity is allowable. Fellows must exercise their own judgment in determining what applies given the likely variance in expenditure
from subject to subject, but the following categories of expenditure are specifically allowable (all subject to the proviso that they are directly related to their Oxford University research activity):

- Books and other publications (including subscriptions to periodical and journals)
- Travel and accommodation
- Conference fees
- IT hardware and software.

**Claims Procedure**

Fellows should submit a claim to the College Accountant using the attached form. Reimbursement will be made through the College payroll system as and when expenses are incurred. Receipts must be provided, partly to avoid the possibility of HMRC treating any reimbursement as taxable income.

**Entitlement**

All Fellows of the College (excluding, for the avoidance of doubt) Emeritus Fellows, Honorary Fellows, non-stipendiary Professorial Fellows, BIHR Fellows, Junior Research Fellows, the Principal, the Bursar and the Development Director are entitled to claim research allowance. This effectively means that all Fellows with joint appointments and College supernumerary Fellows are eligible for the allowance.

Richard Scanlon
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