

## Overview of cost eligibility and supporting evidence required

Cost Category	Eligible Costs	Ineligible Costs	Evidence	Additional guidance
<b>Employee Costs</b>	Salary plus employers national insurance and pension contributions; Actual incurred costs for hours worked on the project	Compensation payments such as unfair dismissal compensation; Cost covered in indirect costs (for example, finance team costs are covered by indirect costs and therefore should not be separately included in the cost proposal)	Payslips and timesheets; Extracts from the payroll system; Extracts from finance system showing FTE allocations	Payslips can be redacted to maintain confidentiality
<b>Materials</b>	Items directly used for the project	Acquisition or improvement of assets, unless explicitly agreed in the funding agreement	Invoices or receipts; Proof of payment	
<b>Equipment &amp; Facilities Use</b>	Workshops or laboratories that can be identified specifically as directly attributable to the project	Acquisition or improvement of assets, unless explicitly agreed in the funding agreement	Invoices or receipts; Proof of payment; Lease agreements; Usage logs	
<b>Travel</b>	Reasonable travel, accommodation and subsistence for project purposes; Premium economy for flights > 10 hours	First class or business class flights or rail fares; Premium economy for flights < 10 hours	Invoices or receipts; Proof of payment; Tickets or booking confirmations; Itineraries	Applicants claiming funding should have consideration of minimising overall costs where possible (eg., video conferencing vs face to face)

				meetings, booking travel in advance)
<b>Subcontract</b>	Project work performed by third-party contractors or collaborators	Costs for subcontractors not approved by ARIA	Invoices or receipts; Service agreements; A description of work covered	Ensure contractors are aligned to contract and budget template
<b>Indirect Costs / Overheads</b>	Apportioned costs for back office functions and general indirect costs, including estates	Costs directly attributable to the project claimed for directly, i.e. personnel listed on the project	No evidence required - will be paid in line with the methodology and up to the value approved in the budget	
<b>Other</b>	Miscellaneous costs not captured in other categories such as: <ul style="list-style-type: none"> <li>- Audit fees</li> <li>- Licensing fees</li> <li>- Training or certification</li> <li>- Etc.</li> </ul>	Incorporation costs; Paid for lobbying; Petition additional funding; Political or religious activities; Contributions in kind; Interest payments or service charge payments for finance leases; Gifts; Statutory fines; Bad debts to related parties; Compensation payments; Work/activities funded by other sources	Invoices or receipts; Proof of payment	