# DART Invoicing Guidance

This document lays out some guidance for NHS partners who need to invoice the University of Oxford for work associated with the DART programme. Any queries should be directed to Anne Powell anne.powell@oncology.ox.ac.uk.

Invoices should be sent quarterly in arrears. The last quarter for invoicing will be January-March 2024.

Any backdated costings should be included in the first invoice sent.

You should send your invoice by email to accounts@oncology.ox.ac.uk cc’ing sally.fahey@oncology.ox.ac.uk ; anne.powell@oncology.ox.ac.uk

Invoices must contain the following information:

DART Attn: Sally Fahey

Department of Oncology

University of Oxford,

Old Road Campus Research Building,

Roosevelt Drive,

Oxford, OX3 7DQ

T: +44 (0) 1865 617379

E: accounts@oncology.ox.ac.uk; sally.fahey@oncology.ox.ac.uk

The invoice must use the project code as a reference: ANR01140.AN00.OT

To accompany the invoice there should be a breakdown of costs for each of the following categories. Please see below [the UKRI Guidance for Eligibility of Claims of Projects Costs – Evidence to support](#_0UKRI_Guidance_for)

|  |  |
| --- | --- |
| Staff costs | Name of Staff member, FTE, period of dates worked, total per person |
| Consumables | Item and total amount, with accompanying invoice |
| Other costs | Item and total amount, with accompanying invoice |
| Equipment | Date of purchase / supplier / type of equipment / total amount |

## VAT

We have taken internal VAT advice about the inclusion of VAT on your invoices. We think you should charge VAT on this invoice, but you should check with your own VAT team before doing so. The University of Oxford cannot provide guidance on this and it is therefore up to each site to seek their own guidance.

## Guidance for Eligibility of Claims of Projects Costs – Evidence to support

| Budget Area | Evidence Required | Comments |
| --- | --- | --- |
| Labour Costs | Time Sheets | System based time recording is usual practice for capturing time for Engineers, Scientists, the direct labour etc. For Admin functions i.e. budgetary control, material procurement, hiring of new project staff, some form of time sheet must be kept and verified by the Project Manager. Records such as basic timesheets or even outlook calendar printouts are sufficient for this verification.  |
|  | Payroll | To validate the level of day rate for that position, not the individual. i.e. Grade A Engineer, Scientist Level 2. |
|  | \*PAYE records confirm employment. | To confirm actual employment with the company. In the case of Audit by the Investigations Manager/Team .\* Only those persons authorised or legally able to do so. |
|  |  |  |
| Overhead Costs | Set at review stage. | Claimed in line with labour activities i.e. Admin additional costs as incurred and Direct as a percentage in line with labour days activities. |
| Material Costs | Invoices, Receipted. | Addressed to the applicant company, dated within the project start and end dates. |
| Capital Usage Costs | Fixed asset register, monthly transfer in cashbook | Cashbook posting monthly - part of the month end process.  |
| Subcontract Costs | Invoices, Receipted.  | Addressed to the applicant company, invoice including schedule of work undertaken for this payment. Occasionally set out as stage payments to be made at set project milestones or at regular periods. Payment terms will have been agreed by the two parties. Up-front payments are very rare and not normally eligible. If requested, very strong justification must be obtained for consideration and submitted via the usual PCR route and will be referred to Senior Operational Managers at Innovate UK. |
| Travel & Subsistence Costs | Travel tickets, expenses claims (mileage)  | Economy class only, if greater the difference must be funded by the business itself. |
| Other Costs | Various forms of evidence may be used.Total workshop, production line, lab charged on a hourly/daily basisIntercompany charges are commonly posted at regular intervals such as monthly/weekly for extended periods of use or alternately may be charged as a single one-off charge for a shorter period of use.Transporting of equipment or vehicles. | A flexible approach is preferred for this section and the information required to cover any costs entered here must showThe applicable period of use What cost has been incurred to the businessThe basis of the calculation for this costThe form of payment i.e invoice/transferThe facility cost rate will be held centrally as normally this would be used as the basis for commercial contracts and is often recorded as verified by the companys Accountants.Will be evidenced by regular intercompany transfer postings in the cashbook and bank transfers supporting the cash movement.Supplier Invoice. |