**Guidance concerning the evidence required by Monitoring Officers for academic labour costs**

The below guidance sets out the evidence Innovate UK Monitoring Officers require from Academics in order to be assured that the claim is an accurate reflection and can be processed.

1. **Directly Incurred Staff (80%)** – For staff that are allocated 100% of their time on the project and have been subject to a JES submission assessment/approval we do not require timesheet analysis. Instead, we will request annual periodic confirmation from those staff or the Project Manager that the time stated on the JES submission is still correct. However, where there is sufficient deviation from the original plan this should be brought to the attention of the MO immediately.

For staff that work less than 100% of their time on the project then timesheets will be required and made available to the Monitoring Officer as necessary.

The auditors will then test the staff time in more detail and timesheets or other evidence provided to the auditor if it is found that individuals have not worked exclusively on the project.

1. **Directly Allocated Staff (80%)** – as these staff are involved in more than one project we require evidence of the time these individuals are working on the project. This ideally would be supported by a time recording system or spreadsheet showing staff allocated and number of days assigned to project per quarter. Where no such recording system is in operation the percentage of time allocated by each individual to the project will suffice, which is signed off by the individual or the Project Manager on an annual basis and available for MOs to review for reasonableness as they feel fit.

If it is determined by the auditors that the Directly Allocated Staff have not spent the required time on the award, this will be reconciled in line with the audit requirements.

1. **Staff Exceptions (100%)** – as these staff are from other establishments, usually overseas, acting as “consultants/subcontractors” and as such “billing” the applicant organisation for their services/work undertaken. Here the invoices should be provided as evidence to substantiate claims.  This documentation will be made available for any MO enquiries.