### Table 1: FEC thresholds for RKE activities at BU

<table>
<thead>
<tr>
<th>Activity Type</th>
<th>Threshold FEC% and rules</th>
</tr>
</thead>
<tbody>
<tr>
<td>1310 - Research Councils (inc Royal Society &amp; British Academy)</td>
<td>80% Unindexed for UKRI</td>
</tr>
<tr>
<td>1320 - Charities (Open Comp + External Peer Review)</td>
<td>50%. must cover DI costs plus maximum overhead allowed within charity terms</td>
</tr>
<tr>
<td>1325 - Charities (Non Comp and Internal Review)</td>
<td>60%. must cover DI costs plus maximum overhead allowed within charity terms</td>
</tr>
<tr>
<td>1330 - UK Government Department</td>
<td>80%. All DI costs covered.</td>
</tr>
<tr>
<td>1340 - UK Industry</td>
<td>100%. DI outlay pre-financed$^1$.</td>
</tr>
<tr>
<td>1350 - EU Government Bodies</td>
<td>60%. All DI costs covered.</td>
</tr>
<tr>
<td>1355 (tbc) - Interreg/ERDF</td>
<td>50%. All DI costs covered.</td>
</tr>
<tr>
<td>1360 - EU Other Research (Excluding EC)</td>
<td>60%. All DI costs covered.</td>
</tr>
<tr>
<td>1370 - Other Overseas</td>
<td>70%. All DI costs covered. DI outlay pre-financed.</td>
</tr>
<tr>
<td>1380 - Income from other HEIs and Other Sources</td>
<td>80%. All DI costs covered. DI outlay pre-financed.</td>
</tr>
<tr>
<td>1230 - Short Courses (non credit bearing courses)</td>
<td>110%</td>
</tr>
<tr>
<td>1420 - UK Government Departments</td>
<td>100%. All DI costs covered. Maximum overhead rates allowed by funder to be used.</td>
</tr>
<tr>
<td>1425 - UK Industry</td>
<td>120% FEC. DI outlay pre-financed.</td>
</tr>
<tr>
<td>1430 - EU Government Bodies</td>
<td>110%. All DI costs covered.</td>
</tr>
<tr>
<td>1445 - Other Overseas</td>
<td>130%. DI outlay pre-financed.</td>
</tr>
<tr>
<td>1451 - Educational Conferences (X VAT)</td>
<td>100%. Modelled to cover DI outlay or cancelled.</td>
</tr>
<tr>
<td>1452 - Non-educational Conferences (S VAT)</td>
<td>110%. DI outlay pre-financed$^2$.</td>
</tr>
<tr>
<td>1455 - UK Other</td>
<td>120%. DI outlay pre-financed.</td>
</tr>
<tr>
<td>1335 - UK Government KTP</td>
<td>80% FEC. All DI costs to be covered.</td>
</tr>
<tr>
<td>British Academy</td>
<td>40%. All DI Costs covered.</td>
</tr>
<tr>
<td>Leverhulme Trust</td>
<td>40%. All DI Costs allowed covered. Source of money to cover DI shortfall identified.</td>
</tr>
<tr>
<td>Royal Society</td>
<td>30%. All DI Costs covered.</td>
</tr>
<tr>
<td>Wellcome Trust</td>
<td>50%. All DI Costs allowed covered.</td>
</tr>
</tbody>
</table>

$^1$ Pre-financed refers to items payment will either be in advance or agreed to be covered directly by the client (e.g. sub-contractors).

$^2$ In the case of some conferences, this commitment may have to come from Faculty funds so these costs should be transparent to the APF approver.