

# **UKRI ADDITIONAL COVID EXTENTION ALLOCATION (Additional CoA)**

## **GUIDANCE ON THE ADDITIONAL CoA AWARDS, COMPLETING THE ADDITIONAL CoA APPLICATION FORM AND THE ADDITIONAL CoA TERMS & CONDITIONS**

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## 1. WHAT IS THE ADDITIONAL CoA?

The UKRI Covid Extension Allocation (CoA) awards ran from 1 April 2020 to 30 September 2021 and could not be extended.

However, UKRI recognises that some grants supported by CoA may be unable to fully utilise their allocated CoA funding by 30 September 2021, leading to an underspend of CoA against specific grants.

Where CoA cannot be spent by 30 September 2021 due to grants being extended to accommodate:

- Parental leave,
- Sickness, and/or
- cases where staff have undertaken secondments to provide support for the UK Government respond to the COVID-19 pandemic (for example, by working in the NHS Test & Trace Laboratories, vaccination services or where staff are undertaking clinical work directly related to the pandemic)

then UKRI will allow organisations to request return of any accrued underspend, where that underspend has been accrued against specific grants for the specific reasons stated above.

### AN EXAMPLE

*An organisation allocated £90k of CoA funding to a grant to cover the period 1 January 2021 to 30 September 2021. However, the researcher on the grant went on secondment to work in the NHS Test & Trace service on 1 April 2021 and will remain there until 30 March 2022. At the time they left their organisation, they had only spent £45k of their allocated CoA funding. They will not return to work on their grant until after 30 September 2021 (the end date of the CoA). In this case, their organisation can request the £45k of unutilised CoA that had been allocated to that grant back through their Additional CoA award, giving the researcher up to 31 March 2023 to fully utilise their allocated CoA funding.*

Following 30 September 2021, organisations will be asked to reconcile their original CoA awards, completing their Final Expenditure Statement (FES) alongside the CoA Final Report (FR). Organisations that wish to have this accrued underspend returned to them will be asked to complete the [Additional CoA application form](#), which is available on [our website](#).

The Additional CoA requested will then be returned to organisations in the form of a 'new' Additional CoA award (subject to it meeting the requirements of the award), which will be backdated to run from 1 October 2021 to 31 March 2023 or an alternative shorter period requested by the organisation, up to a maximum duration of 18 months.

**Organisations should note that the Additional CoA cannot be issued until we have fully reconciled the FES and FR for the original CoA.** Although organisations will have up to 31 December 2021 to return their FES and FR, prompt return of these will ensure that the Additional CoA can be issued with minimal delay.

The Additional CoA awards will be issued under a [modified version of the Terms and Conditions](#) used for the original CoA. Organisations should note that the Additional CoA must start on the 1 October 2021, and that the final submission date for the associated FES will be no later than 30 June 2023.

Organisations should also note that UKRI will issue an Interim Expenditure Statement on the Additional CoA awards, at the mid-point of the grant.

Organisations cannot request any supplementary funding through the Additional CoA and the total amount of Additional CoA awarded will be no greater than the underspend identified following completion of the FES for the original CoA award.

The funding requested through the Additional CoA should ONLY relate to grants which have been extended for the reasons specified above. Organisations cannot use the Additional CoA to utilise unspent CoA funds that have accrued for any reason other than the extension reasons specified above. Organisations cannot use the Additional CoA to support grants that had not already been allocated CoA funding during the period of the original CoA awards (1 April 2020 to 30 September 2021).

We have included some [Frequently Asked Questions](#) in this document, but if your query is not answered here then please contact [covid19allocation@ukri.org](mailto:covid19allocation@ukri.org).

This document also includes a copy of the [Terms & Conditions](#) for the Additional CoA, and we recommend that you read these before returning your application form.

## 2. HOW TO COMPLETE THE ADDITIONAL CoA APPLICATION FORM

The [Additional CoA application form](#) can be found on [our website](#). Organisations should complete one application form in total. You do not need to complete a separate form for each grant included in the total amount of funding requested through the Additional CoA award.

Completed forms should be returned by email to [covid19allocation@ukri.org](mailto:covid19allocation@ukri.org). You may also attach a copy of the completed form to the FES for your CoA grant, but you should still ensure that a separate copy is sent to UKRI by email. Please retitle the document to clearly include your organisation name. You may delete the 'information' tab if you wish.

**Please note that although we will send out a general reminder to organisations about the Additional CoA before the end of 2021, we will not contact individual organisations to chase or request the application form. It is the responsibility of organisations to request the Additional CoA and return the completed application form to UKRI by email.**

The [Additional CoA application form](#) consists of two tables. *Table 1: Details for the Additional CoA grant* is where you will include information about the Additional CoA award itself, and *Table 2: Detail of individual grants supported through the Additional CoA* is where you will supply the details of all the individual grants that are making up your total Additional CoA award.

### TABLE 1: Details for the Additional CoA Grant

Please do not leave any of these fields blank.

**Column A - Organisation Name:** Enter the name of the organisation requesting the Additional CoA award.

**Column B - Department:** Enter the name of the department that will hold the Additional CoA award. Please note, this department must match the department of the grant holder – e.g., if you are asking for your Additional CoA to be issued to the Department of Humanities, then the grant holder must also be registered against that department on their Je-S record. If these do not match, then this will cause delays in processing and issuing your Additional CoA award.

**Column C - Grant Holder:** Enter the name of the person who will be listed on the grant as the grant holder.

**Column D - Grant Holder Email:** Enter the email address of the grant holder. This should match the email used on the grant holder's Je-S account. If not, then this may cause delays in processing and issuing your Additional CoA award.

**Column E - Is Grant Holder Je-S registered?** Select Y(es) or N(o). Please note that individual must be registered on Je-S to be listed as the grant holder. Please ensure that the grant holder is Je-S registered before submitting your Additional CoA application form.

**Column F - End date of Additional CoA:** Enter here the end date of your Additional CoA award. This can be any date up to 31 March 2023. Please note that we cannot reduce the length of grants once issued (unless the grant is terminated) and the Additional CoA awards cannot go beyond 31 March 2023.

**Column G - Total Cost of Additional CoA:** Please enter the total cost of your Additional CoA award. This figure should match the total reported at the end of column G in Table 2. Please ensure that both figures are the same before submitting your completed form.

## TABLE 2: Detail of individual grants funded through the Additional CoA

Please enter the individual details of each grant for which you are requesting support through the Additional CoA, on a separate row. Please do not submit a single row requesting a combined cost – each individual grant must be listed separately.

Please do not leave any of these fields blank.

**Column A – Justification for Additional CoA:** Use this cell to provide a brief description of how this grant meets the criteria for Additional CoA (see the FAQs included in this document, question 2).

**Column B – Grant Reference:** Enter the UKRI Grant Reference (i.e., AH/XXXXXX/1) or Innovate Project Number. Please do not use internal grant references.

**Column C – Are you the Grant Holding Organisation:** Select Y(es) or N(o). If you are the grant holding organisation for the grant specified in column B, then please select Y. If not, please select N.

**Column D – Grant Holder:** Enter the name of the grant holder, as recorded in Je-S.

**Column E – Current grant end date (as showing in Je-S):** Enter the current grant end date, as showing against the grant in Je-S.

**Column F – Has the grant been extended prior to 30/09/21?** Select Y(es) or N(o). If the grant has already had a no-cost extension applied, then please indicate this by selecting Y.

**Column G – Amount of Additional CoA for this grant.** Enter the amount of Additional CoA requested for this grant. This should not be the total amount of CoA allocated to this grant, but the remainder that was unspent as of 30 September 2021, and that you wish returned to you as part of your Additional CoA award. Please use the sum function to provide a total at the end of this column. This figure should match the amount entered in cell G3.

### 3. ADDITIONAL CoA FAQs (last updated – 27 September 2021)

#### 1. My organisation did not receive a CoA grant. Can we apply for funding through the Additional CoA?

No. The Additional CoA is not new or extra CoA funding. It is a mechanism through which organisations that received a CoA grant can request back specific underspend from their original award through an additional grant. To request an Additional CoA award, your organisation must have had an original CoA award.

#### 2. What are the reasons that an organisation can request underspend back through Additional CoA?

Additional CoA can only be requested in cases where CoA was allocated to support a grant, but that grant was unable to fully utilise their allocation by 30 September 2021 due to the grant being extended to accommodate:

- Parental leave
- Sickness
- In cases where staff have undertaken secondments to provide support to the UK Government response to the COVID-19 pandemic (for example, by working in the NHS Test & Trace Laboratories, vaccination services or where staff are undertaking clinical work directly related to the pandemic).

#### 3. Can we request all of our CoA underspend back through the Additional CoA?

No, unless all of your total underspend had accrued for the specific reasons noted in the answer to question 2. In most cases, we anticipate that the total requested as Additional CoA will be less than any total underspend accrued against your original CoA award.

#### 4. Can we request funding through the Additional CoA to support grants that have not received CoA?

No. To request Additional CoA, you must already have allocated CoA to a grant, and that grant must not have been able to fully utilise their allocation by 30 September 2021 due to the specific reasons noted in the answer to question 2. You will be asked to fully justify why you are requesting Additional CoA for each individual grant, and this cannot be for any other reason than those specified. Please do not include grants that do not meet these criteria in the Application form.

#### 5. Do we have to have an Additional CoA?

No. We will not automatically issue an Additional CoA award and if you do not wish to have one then you do not need to do anything. Organisations that want an Additional CoA award will need to apply for this specifically, by completing the [Additional CoA Application form](#) that is available on our website, and returning this to UKRI by email, to [covid19allocation@ukri.org](mailto:covid19allocation@ukri.org). Please note that whilst we will send out a general reminder before the end of 2021, we will not contact individual organisations directly to chase or request the Application form. If your organisation wishes to have an Additional CoA award, then they will need to apply for this by returning the Application form.

**6. I am an individual looking for UKRI funding. Can I apply for an Additional CoA award?**

No. The Additional CoA is a mechanism through which organisations that received a CoA grant in 2020 can request back specific underspend from their original award through an additional grant. They are being issued to organisations, and not to individuals.

**7. I am a PI who has had CoA funding and I meet the criteria to utilise the Additional CoA. Do I need to apply to UKRI myself to access the Additional CoA?**

No. The Additional CoA awards are being issued at an organisational level. You should liaise with your organisation to ensure that your grant is included in the application for an Additional CoA award, and you do not need to contact UKRI directly unless you have any questions or queries about the Additional CoA.

**8. Can a grant utilise Additional CoA and have a no-cost extension?**

Yes, although practically this will depend on whether the grant is still active. The reasons we will allow grants to utilise the Additional CoA also mean that grants were able to both utilise CoA and have a no-cost extension. We would anticipate that most grants that are utilising Additional CoA would already have had a no-cost extension, but we recognise that in some cases (for example, where grants are due to end after 30 September) the extension request may not yet have been submitted. Either way, where a grant is eligible to utilise Additional CoA it would also be eligible to request a no-cost extension.

Organisations should ensure that no-cost extensions are requested where appropriate and should also ensure that activities and/or periods of time funded by CoA and Additional CoA do not utilise CoA and grant funding at the same time (i.e., are double-funded).

**9. How many Additional CoA awards will we receive?**

Each organisation that applies will receive a single Additional CoA award, comprising of all requested eligible underspend.

**10. What is the duration of the Additional CoA grants?**

The Additional CoA grants will run from 1 October 2021 to 31 March 2023, and they cannot be extended beyond that date. However, you can request a shorter duration if appropriate to meet the needs of the grants supported through the Additional CoA. You will enter your requested end date into the Additional CoA application form.

Please note that we cannot reduce the length of an Additional CoA award once issued, and if you wish to end the award early then the grant would have to be terminated.

**11. When will we receive our Offer Letter for our Additional CoA award?**

The Additional CoA awards will be backdated to start on 1 October 2021. **However, we will not be able to issue the Additional CoA awards until your original CoA award has been reconciled.** Organisations will have up to 31 December to return the Final Expenditure Statement (FES) and Final Report (FR), so there may be a delay in UKRI being able to issue your new Offer Letter.

**12. When will we receive our first payment?**

This will depend on when you submit your completed Final Expenditure Statement and Final Report, and on whether we need to return these to you for amendment. If you submit your FES and FR shortly after 30 September 2021, then you may receive your first payment following the December pay-run. However, if we do not receive your FES and FR in time to reconcile these before the end of Q3 (FY



21/22), then you may not receive the first payment of the Additional CoA until the end of Q4 (FY 21/22) March 2022. You may wish to bear this in mind if you are planning to request a shorter duration for your Additional CoA award.

**13. Will the final payment be held?**

Yes. As is standard, the final payment of the Additional CoA will be held until the grant is reconciled.

**14. What will be the reporting requirements?**

We will issue an Interim Expenditure Statement on each Additional CoA award, at the mid-point of the award. There will also be a Final Report to complete (format to be confirmed), which will be available on our website. We will inform Additional CoA grant holders directly once this has been published.

## 4. TERMS AND CONDITIONS – UKRI COVID-19 ADDITIONAL GRANT EXTENSION ALLOCATION

### 1. Background, objective, and eligibility

- 1.1. UK Research and Innovation (UKRI) issued a COVID-19 Grant Extension Allocation (CoA) in 2020 to UK organisations to support costed extensions to grants affected by the COVID-19 pandemic.
- 1.2. Organisations were expected to use CoA funds to ensure that UKRI grant outcomes continued to be met, the value of its grant investments continued to be realised, and to sustain grant-funded research skills and capability of UK research organisations that will be needed to underpin the post-pandemic national recovery. Further information on the policy is available [on our website](#).
- 1.3. The award of CoA was contingent on the requirement of the organisation to submit a Governance Plan, approved by UKRI; and the organisation accepting CoA Terms and Conditions.
- 1.4. UKRI recognises that in some cases, grants that had been allocated CoA funding by their Organisation may have been unable to spend that allocation in full by 30 September 2021 (the end date of the CoA).
- 1.5. In January 2021, UKRI announced that Organisations would be able to request return of allocated underspend in the form of an Additional CoA award, if underspend of CoA funding had accrued against grants due to:
  - Parental leave,
  - Sickness, and/or
  - where staff had undertaken secondments to provide support for the UK Government response to the COVID-19 pandemic (for example, by working in the NHS Text & Trace Laboratories, vaccination services or where staff are undertaking clinical work directly related to the pandemic)

### 2. General Terms and Conditions

- 2.1. The Additional CoA grant will be paid in up to six quarterly instalments. The first instalment of the Additional CoA will be paid in the next available pay-run following reconciliation of the Final Report and Final Expenditure Statement from the original CoA award.
- 2.2. The Additional CoA is paid at 100% and is not subject to full economic costing (fEC).
- 2.3. All cost categories are permissible apart from exceptional costs with one exemption: overseas exceptional costs for clinical trials will be permitted on some specific grants, and the relevant organisations will be contacted separately to confirm these.

- 2.4. The Additional CoA award covers the period 1 October 2021 to 31 March 2023 (or a shorter period as specified by the grant-holding organisation that requests Additional CoA)
- 2.5. The Additional CoA awards cannot be extended beyond 31 March 2023.
- 2.6. Organisations are not permitted to contribute towards the Additional CoA via “Change of Use” of funds from existing UKRI funded grants.
- 2.7. It is a requirement of the award that the start date must be 1 October 2021.
- 2.8. These Terms and Conditions and the use of Additional CoA apply to grants awarded to your organisation by the following Councils within UK Research and Innovation:
  - Arts and Humanities Research Council
  - Biotechnology and Biological Sciences Research Council
  - Economic and Social Research Council
  - Engineering and Physical Sciences Research Council
  - Medical Research Council
  - Natural Environment Research Council
  - Science and Technology Facilities Council
  - Innovate UK also known as ‘Technology Strategy Board’
- 2.9. Further reference to UKRI here refers only to Councils listed in Paragraph 2.8.

### **3. Following conditions apply on the use of funds from the Additional CoA:**

- 3.1. The Additional CoA can only be used to support UKRI grants and fellowships awarded to UK organisations. As with the CoA, the Additional CoA can only be used to support UK organisation costs (see also Paragraph 2.3 "exclusion of exceptional costs").
- 3.2. The decision on how to spend the Additional CoA rests with organisations in receipt of the award. However, the primary objective of the Additional CoA funding is described in Paragraph 1.2.
- 3.3. Additional CoA can only be used to support grants awarded from UKRI Councils, as listed under Paragraph 2.8, that have been affected by the COVID-19 pandemic.
- 3.4. UKRI Additional CoA cannot be used for new research activities, to support training grants or fund activities that are fully supported by other funders. Subject to Paragraph 2.3, it is permitted to use Additional CoA to support co-funded costs between UKRI and external funders.
- 3.5. Additional CoA cannot be used to purchase new equipment. Maintenance of existing kits required to achieve objectives of funded projects can be costed to the Additional CoA.
- 3.6. Organisations are expected to ensure that equality, diversity and inclusion is considered and supported utilising Additional CoA for disrupted grants. Additional CoA cannot be used to pay for staff that leave your organisation. Where staff have been furloughed under

Coronavirus Job Retention Scheme (CJRS), our expectation is that the CJRS should fund the extension of their time spent on the grant. Additional CoA funding should not be used to pay for individual staff costs (including the top-up of salaries) where staff – whose costs have been charged against the grant – were subsequently furloughed under the Coronavirus Job Retention Scheme: <https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme>. This will form part of the reporting and monitoring arrangements to UKRI.

- 3.7. Non-ODA projects ending before 30 September 2021 could not benefit from a no-cost extension and receive CoA support if UKRI had not approved the no-cost extension by 31 July 2020, with the exception of no-cost extension requests to accommodate parental leave or sickness or in cases where staff have undertaken secondments to provide support for the UK Government response to the COVID-19 pandemic (for example, by working in the NHS Test & Trace Laboratories, vaccination services or where staff are undertaking clinical work directly related to the pandemic). This exception does not apply to those individuals working on a COVID-19 research or innovation project.
- 3.8. ODA projects ending before 30 September 2021 could benefit from a no-cost extension and receive CoA support if a no-cost extension request had been accepted by UKRI by 31 October 2020, or if the no-cost extension was to accommodate parental leave or sickness or in cases where staff have undertaken secondments to provide support for the UK Government response to the COVID-19 pandemic (for example, by working in the NHS Test & Trace Laboratories, vaccination services or where staff are undertaking clinical work directly related to the pandemic). This exception does not apply to those individuals working on a COVID-19 research or innovation project.

#### **4. Additional CoA payments are subject to financial conditions below:**

- 4.1. The total award value of the Additional CoA will be divided into up to six quarterly payments. As the UKRI Additional CoA is administered by EPSRC, payments dates will be the same as EPSRC research grants.
- 4.2. The final quarterly payment for the Additional CoA will be held automatically and is contingent on the submission of a Final Report alongside the Final Expenditure Statement, by the date noted in your Offer Letter. The Final Report will be subject to a separate review by UKRI.
- 4.3. Failure to supply details of expenditure may result in UKRI reclaiming the funds awarded.
- 4.4. UKRI reserves the right to vary the value of Additional CoA during its lifetime in accordance with the Gross Domestic Product (GDP) Deflators published by HM Government or to consider any other Government decisions affecting the funding available to UKRI.
- 4.5. UKRI reserves the right to amend, and/or suspend future payments if funds have not been spent as reported in the Final Report.
- 4.6. UKRI reserves the right to terminate the Grant at any time, subject to reasonable notice and to any payment that UKRI agrees may be necessary to cover outstanding and unavoidable commitments.
- 4.7. Any under spending from the Additional CoA award as reported in the Final Report will be fully recovered and reconciled.

4.8. Organisations' overspending of the Additional CoA will not be met by UKRI.

## **5. Reporting and audit requirements for Additional CoA**

- 5.1. Organisations will be required to submit a Final Report on how funds have been spent at the end of the award. The Final Report must be submitted via Je-S as an attachment with the Final Expenditure Statement, and a copy submitted by email to covid19allocation@ukri.org. The normal requirements for expenditure must be entered into the Final Expenditure Statement, available in Je-S.
- 5.2. For reporting and auditing purposes, all funds used towards ODA grants must be recorded and reported separately from the rest of Additional CoA spend. ODA reporting should include information on how the spend is ODA compliant and primarily focused on enabling the delivery of development impact in countries on the list of ODA recipients.
- 5.3. UKRI reserves the right to issue an Interim Expenditure Statement on Additional CoA awards, at the mid-point of the award.
- 5.4. UKRI reserves the right to call for periodic updates on the Additional CoA progress, visit the Additional CoA award holder, or request participation in evaluation studies. The Additional CoA award holding organisation must make all reasonable efforts, if so invited, to respond to requests for information or to attend events or activities organised by UKRI concerning the research supported by Additional CoA, including requests or events after the grant end date.
- 5.5. Organisations must report Additional CoA support for co-investigators by capturing any transfer of finance to and from external organisations.
- 5.6. Expenditure from the Additional CoA must be auditable and kept separate from expenditure paid from other sources of funding.
- 5.7. UKRI reserves the right to examine expenditure of the Additional CoA in the course of the award.
- 5.8. UKRI shall be entitled to inspect any financial or other records and procedures associated with the Additional CoA as are reasonably required to verify the regularity and propriety of the Additional CoA grant expenditure, or to appoint any other body or individual for the purpose of such inspection. This includes expenditure by Third Parties.
- 5.9. Organisations may be contacted by a Third Party, on behalf of UKRI, with a request to provide certain data or information to support monitoring and evaluation of the Additional CoA policy. Organisations will need to comply with this request. UKRI is in the process of determining specific data and information requirements, but this could require organisations to provide information beyond the existing outcomes reporting requirements (information submitted through ResearchFish) associated with any UKRI awards.

By accepting the Grant in Je-S you are agreeing that you accept the award and the Terms and Conditions as stated above. Please note, awards will only be paid if you have confirmed acceptance of the award and completed the Start Confirmation by the date specified in your Offer Document.