**Budgeting and Supported Costs FoSS 2025**

Guidance from ESRC states that all participating institutions should follow their internal institutional policies regarding eligible costs but that costs should be **non FEC** (full economic costing.)

Costs supporting capacity building, external support, transport to events where needed for those who might otherwise be unable to attend (for example bus hire for schools or transport costs for those from low-income backgrounds), and any type of engagement activities that directly support the festival objectives are acceptable.

The following costs are not supported:

* Salaried staff costs. However, we can pay hourly invoiceable/‘timesheet’ type costs, provided that an auditable trail is kept that shows why the costs are justifiable in terms of creating value for the public.
* Alcohol, and substantial food and beverage offerings. However, light refreshments such as tea, coffee, juice, and biscuits can be covered, as can costs for appropriate sustenance for volunteers. Up to date details of the maximum amounts that can be spent per person can be found in Annex B of the UKRI business expense claims, business travel and subsistence policy.
* Goody bags (for example containing promotional and/or novelty items) or substantial giveaways. However, modest value items where appropriate, such as prizes for a young people’s competition, or materials to allow event attendees to continue an activity at home, are OK.
* Travel costs for international speakers/participants. Travel costs for international speakers/participants are not permitted from the festival budget (please note the change from previous years).
* \*\*\*Accommodation costs permitted only under exceptional circumstances\*\*\*. You will need to make a short case to the overall Festival Manager and have this approved. Please contact Jo Taylor via [fossmanager@lancaster.ac.uk](mailto:fossmanager@lancaster.ac.uk) or [j.taylor38@lancaster.ac.uk](mailto:j.taylor38@lancaster.ac.uk) for support with this.