Scottish Graduate School of Social Science
Sgoil Cheumnaichean Saidheans Sòisealta na h-Alba

Scottish Graduate School of Social Science (SGSSS)
Finance Manual

Contents:

SGSSS will review and amend the SGSSS Financial Manual annually. If access to the latest version of this document is required at any stage, please email the Head of Strategy & Operations via team@sgsss.ac.uk with this request.

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1. Context

The SGSSS budget can be split into studentship associated income and costs, and infrastructure income and costs.

- Studentship costs and income:
  - Income is received from the Economic and Social Research Council (ESRC), higher education institution partners (HEIs), Skills Development Scotland (SDS), and other studentship co-funding partners.
  - Categories of expenditure include student stipends, fees, Research Training Support Grant (RTSG), overseas fieldwork and cohort development (which includes training): these categories and many of their costs are defined by the UKRI/ESRC.
  - Studentship income also needs to cover extensions to studentships, for example in the event of sickness absence, maternity leave, Difficult Language Training, or other approved extensions.
  - All studentship costs are paid by SGSSS, the HEI, and any collaborative partner according to the individual co-funding agreement for the particular studentship. Further information can be found here: sgsss-current-funding-arrangements.pdf

- Infrastructure costs and income:
  - Infrastructure income is generated from grants given by the Scottish Funding Council (SFC), HEI annual subscriptions to the SGSSS Partnership and income from internships (through internship host contributions). This income is spent on, inter alia, staff salaries (including the Directors (of which some roles are mandated, but not paid for, by the ESRC) and professional services team), student events, office running costs such as travel, expenses and marketing materials, student internship expenses and internship stipends (where applicable). The infrastructure income enables SGSSS to offer its support and activities to all social science PhD students in Scotland, regardless of their funding status.

2. ESRC Studentship Tuition Fees (co-funded)

Tuition fees equivalent to a home student amount are paid by SGSSS and co-funders for each ESRC funded student. Payment will be made to each student's HEI on the supply of an invoice to the University of Edinburgh. All invoices must quote the relevant purchase order number (see processes later in this document).

The maximum tuition fee amount paid per student each year is based on the annual UKRI published fee.

Where the HEI's home tuition fee exceeds the UKRI published fee, the UKRI published fee will be payable by SGSSS (subject to co-funding agreements) and the HEI must fund or waive the balance of the fee. Under UKRI regulations, Home students cannot be charged additional fees.

Where the UKRI published fee exceeds the home HEI fee, the lesser amount will be paid. Where the higher amount has been paid and it later becomes clear that the HEI fee is a lower amount, the next payment to the HEI will be reduced by any excess payment.

Where students are subject to international fees, SGSSS pays UKRI-level home fees to the HEI for each student (subject to co-funding agreements). For students who started their studentship on or before October 2025, the home HEI will waive any difference between home and international fees. For studentships starting from October 2026 onwards, **some HEIs have chosen to charge the difference in fees to international students** (i.e., the difference between the home fee and international fee). Information about which HEIs choose to do this will be kept up to date on the SGSSS website, on the pages about competitions.

Tuition fees are paid based on reconciliations twice a year. Q1 & Q2 is done in March and covers October - March and Q3 & Q4 is done in September and covers April - September. Once the reconciliation has been agreed, a purchase order will be issued by SGSSS.

NB: see also sections below: 9 on Collaborative Studentships, 11 on Part Time Students, and 14 on Reconciliations.

3. ESRC Studentship Stipend (co-funded)

Stipends are paid for each ESRC funded student who has been awarded a studentship via SGSSS[1]. Payment will be made to each student's home HEI on supply of an invoice to the University of Edinburgh. All invoices must quote the relevant purchase order number (see processes later in this document).

The maximum stipend paid per student each year is based on the UKRI published stipend.

Stipends are paid based on reconciliations twice a year. Q1 & Q2 is done in March and covers October - March and Q3 & Q4 is done in September and covers April - September.

Once the reconciliation has been agreed, a purchase order will be issued by SGSSS. This is in line with the dates when payments are made from ESRC to SGSSS. It should be noted that, in accordance with UKRI Terms and Conditions, **stipend payments should be made to the student in advance**, regardless of whether an invoice has been raised to SGSSS.

NB: see also sections below: 9 on Collaborative Studentships, 11 on Part Time Students, and 14 on Reconciliations.

[1] Fees-only awards were made during the previous Doctoral Training Award Grant, but are no longer offered. If you have any questions about an existing fees-only studentship, please contact team@sgsss.ac.uk

4. Research Training Support Grant (RTSG) (co-funded)

All ESRC funded students are eligible for RTSG, which is to be used to pay for expenses which the student, their supervisor and their department deem to be in direct support of the student's PhD research.

In line with ESRC guidelines, RTSG should not be considered as a limited personal allocation for each individual ESRC funded student: the RTSG funding is pooled for flexible use across all ESRC-funded students, and funds are allocated on the basis of student needs and priorities. That being said, in order to manage funds fairly and balance spend, students are broadly entitled to a notional amount of RTSG per academic year (pro-rated for part-time students), over the course of their studentship. Additional spend above and beyond that notional amount will be considered on a case-by-case basis. Further information is available in the SGSSS Student Handbook. For studentships starting before October 2024, the notional amount per year is £750. For studentships starting from October 2024 onwards, the notional amount per year is £940. This variance is due to the terms set by different ESRC grants.

Student RTSG expenditure will be reimbursed to HEIs based on the actual spend incurred and the co-funding arrangements. Payment will be made to each HEI on supply of an invoice to the University of Edinburgh. All invoices must quote the relevant purchase order number.

UK based fieldwork: ESRC expect that UK fieldwork costs can be met entirely by the RTSG allocation. Funding proposals should anticipate the maximum RTSG award when developing fieldwork plans. If a proposal is submitted that requires in excess of the nominal RTSG allowance to complete UK fieldwork, it must provide a rationale for this and include forecasted costings (this applies at both the competition application stage and at RTSG application, if costs have changed).

RTSG is paid based on reconciliations twice a year. Q1 & Q2 is done in March and covers October - March and Q3 & Q4 is done in September and covers April-September. Once the reconciliation has been agreed, a purchase order will be issued by SGSSS.

4a Expenses for attending SGSSS Events

Students who attend SGSSS run events (e.g., induction, Doctoral Led Symposium, Summer School, Beyond the PhD, other in person training events delivered by SGSSS) may be able to reclaim expenses, regardless of their funding status. The SGSSS Expenses Policy details which claims are eligible, including information about where permission should be sought in advance of travel.

ESRC-funded students can use SGSSS Apply to claim eligible expenses. These will be processed and approved by HEI Administrative Leads. **The full costs of these expenses will be funded by SGSSS and can be reclaimed through the reconciliation process.** HEI Leads are asked to apply the SGSSS expenses policy to any claims they process, and to ensure that the expenses are related directly to an SGSSS-run event.

Non-funded students can also use SGSSS Apply to claim eligible expenses, but this will be through a different routing within the system and will be processed by the SGSSS team. HEI colleagues do not need to participate in the processing of these claims.

NB: see also section 14 below on Reconciliations.

5. Overseas Fieldwork (co-funded), Difficult Language and Overseas Institutional Visits

SGSSS receives an annual amount from ESRC towards the costs of **overseas fieldwork** (OFW) visits made by ESRC funded students; the total costs of an OFW is co-funded. Proposals for OFW should be included in the original PhD project proposal. Costs of OFW are co-funded according to the individual studentship arrangements.

SGSSS will consider agreeing up to one year funded extension if a student needs to acquire or develop a working ability with a **difficult language** (Difficult Language Training, DLT) in order to carry out fieldwork (including for the purposes of UK fieldwork) or other parts of their research. Details of what languages are eligible for what length of extension are detailed in the ESRC Postgraduate Funding Guide. Funded extensions such as DLT are co-funded according to the individual studentship arrangements.

All funded students are eligible to apply for financial support for **overseas institutional visits** (OIVs) within their studentship period. This additional funding includes a funded extension (stipend/fees paid during an extended period of up to four weeks) and costs associated with the visit e.g., travel and accommodation. This funding is intended to provide applicants with the opportunity to establish research network, to disseminate early research findings, to participate in seminars and other academic activities that are directly relevant to their research, or to undertake specialist research training that is not available within the UK. The studentship extension will be co-funded, but expenses are fully funded by SGSSS.

Students apply to SGSSS for these three funds (further details are in the Student Handbook). An SGSSS panel considers the applications and awards the funding; award letters are sent to HEI Administrators who arrange to pay the students on production of receipts, etc. HEI Administrators will submit a statement to SGSSS as part of the reconciliations, showing the amount spent in relation to each student.

Overseas Fieldwork, Difficult Language extensions and Overseas Institutional Visits are paid based on reconciliations twice a year. Q1 & Q2 is done in March and covers October - March and Q3 & Q4 is done in September and covers April - September. Once the reconciliation has been agreed, a purchase order will be issued by SGSSS.

NB: see also section 14 on Reconciliations and SGSSS student handbook.

6. Disabled Student's Allowance (DSA)

UKRI funded DSA is intended to help with additional expenditure for the costs of study-related requirements that may be incurred because of disability, mental health problems or specific learning difficulties that mean additional support is needed to undertake a studentship. This allowance can cover the cost of non-medical personal assistance, items of specialist equipment, extra travel costs, and general expenses. HEIs will undertake the assessment of need and provide costs for the student where required. The institution will then claim back eligible costs incurred in the period from the 1 October to 30 September of the previous academic year by submitting a completed DSA claim form to the SGSSS team via team@sgsss.ac.uk by 31 October.

Claims should be submitted no later than 31 October annually and relate to the actual costs incurred during the preceding academic year.

For more information refer to Disabled Students' Allowance (DSA) framework. **Please note that this was updated in April 2025; HEIs should review the framework to take into account changes relating to when costs can be incurred, what costs are covered by the DSA and what evidence is required from the student.**

7. Co-Supervision across HEIs

SGSSS supports cross-institutional supervision where the arrangements are in the best interests of students. In these cases, the institution where the lead supervisor is based will be regarded as the host institution. The expectation is that the host institution will be responsible for covering the HEI contribution of the relevant co-funding arrangement. The second institution will not be responsible for any proportion of the HEI contribution. Further, the SGSSS co-funded proportion of fees due will be transferred to the host institution with no expectation of a proportion of the fees going to the second institution. Exceptions will be made where the cross-institutional supervision partnership is with one of the SGSSS HEI partners that is not eligible for studentships. For these studentships, 33% of fee income will go to the second institution as part of the SGSSS reconciliation process (with the remaining 67% going to the host institution).

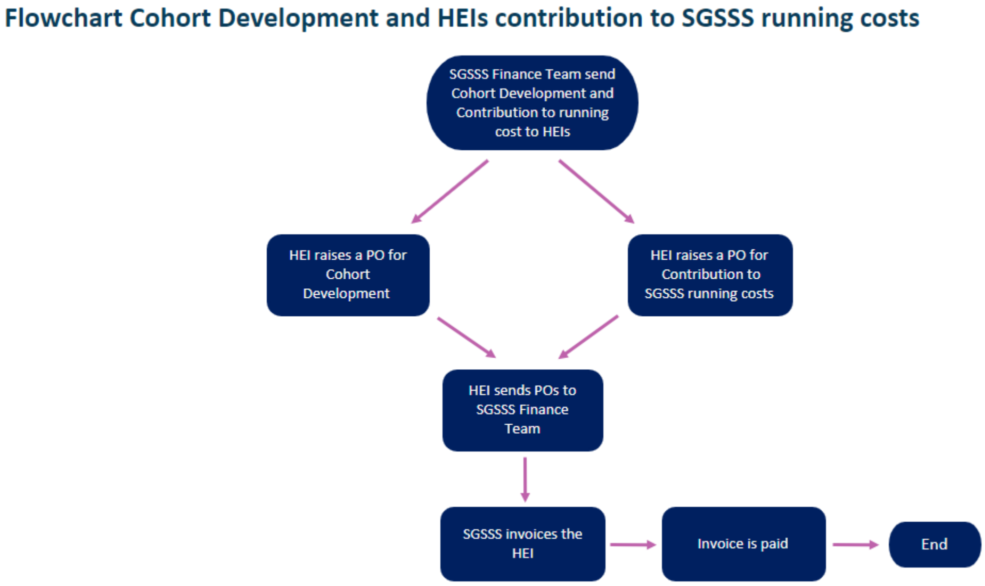
8. Cohort Development Fund (co-funded) and HEI Contributions to SGSSS

ESRC specifies a one-off per student cost, used to fund cohort development activities. This is paid in the first academic year of a studentship award. For studentships starting before October 2024, the cost was £4,000 per student. For studentships starting from October 2024 onwards, the amount is £3,300 per student. This variation is a result of different ESRC grants; this cost is subject to co-funding.

As per section 1 above, HEI partners within SGSSS pay an annual subscription. The amount paid by each institution was agreed and specified in the Partnership Agreement signed at the beginning of the DTP grant (2024).

The cohort development costs and HEI contributions to SGSSS are dealt with through a stand-alone reconciliation process, shown in the diagram below.

Flowchart Cohort Development and HEIs contribution to SGSSS running costs



9. Collaborative Studentships

Collaborative studentships are where a third partner supports the co-funding of a studentship, alongside SGSSS and the HEI. All costs associated with the studentship will be split along a pre-agreed ratio, which is formalised at the point of studentship award. It is the HEI responsibility to collect co-funding each year from non-SDS partners. SGSSS will only ever pay an HEI for the SGSSS percentage of cost(s) for a studentship.

As set out in the individual studentship collaborative agreements, if a third-party partner organisation withdraws its funding arrangements, funding will default to the standard SGSSS funding arrangement: SGSSS: 67%, University: 33% for all studentship costs. This is to ensure that the financial support for the student remains in place and is consistent.

Additional information can be found here: sgsss-current-funding-arrangements.pdf

10. Skills Development Scotland Co-funding

SGSSS has an ongoing co-funding agreement with Skills Development Scotland. All SDS supported studentships are collaborative, and studentship costs are covered SGSSS: 50%; HEI: 17%; SDS: 33%.

SDS will provide the University of Edinburgh with a purchase order number for the co-funding in July, and the University of Edinburgh will invoice SDS in September. SGSSS will pay the studentship funding to the respective HEIs (covering the 50% and 33% contributions from SGSSS and SDS).

Purchase orders will be issued for the annual fee and stipend at the end of Quarter One (December) each year.

SDS do not pay towards cohort development and as such this will be split between SGSSS and HEIs as per the standard co-funding arrangement: SGSSS: 67%; HEI: 33%.

Unlike all other collaborative contributions, SDS pay their contributions to SGSSS directly and as such, HEIs are not required to oversee these arrangements. As per section 9 above, for all other collaborative partnerships it is the responsibility of the HEI to agree the funding arrangements with the collaborative partner and to arrange for the funding to be paid to the HEI directly.

11. Part Time Studentships

The relevant financial arrangements noted above will be pro-rated accordingly for part-time students. This is typically (but not always) 50%; the HEI must inform SGSSS if the full-time equivalent (FTE) differs.

12. Internships/Research in Practice

Stipends: ESRC Funded Students - up to and including studentships starting before October 2024

Where an ESRC funded student who started their studentship before October 2024 has undertaken an internship, the internship stipend is claimed in the reconciliation and any expenses claim incurred during the internship should be included in the reconciliation by the HEI. Please note that internship stipends are not subject to the co-funding agreement, so the amount to claim will be 100%. HEIs will submit any claims in the relevant column of the reconciliation documentation.

Stipends: ESRC Funded Students - studentships starting October 2024 onwards

ESRC funded students who started their studentship in October 2024 or after are not required to suspend their PhD in order to undertake an internship (all PhD programmes for these cohorts should be set up as "PhD with placement" or equivalent). Therefore, the stipend for the period of the internship should be noted in the usual way (see Section 3) and will be subject to the usual co-funding arrangements.

Stipends: Non-ESRC funded Students

This includes all non-ESRC funded students who completed a SGSSS internship in the reconciliation period. These students are eligible for a stipend equivalent to the UKRI rate during the period of their internship. The internship stipend is three full-time months at full stipend rate or six part-time months at 50% of the annual stipend rate.

Expenses: All Students

All students, both ESRC-funded and non-ESRC funded, undertaking an SGSSS internship use SGSSS Apply to claim their eligible internship expenses, up to a limit of £2,400. These will be processed and approved by HEI Administrative Leads. HEI Leads are asked to apply the SGSSS expenses policy to any claims they process, and to ensure that the expenses are only those related directly to an SGSSS internship.

Internship expenses are not co-funded and therefore the full costs of these expenses will be funded by SGSSS and can be reclaimed through the reconciliation process. HEIs should claim in the relevant column for any internship related expenses (typically travel and occasionally accommodation) within the limit of £2,400 per student. If it has been a remote internship, no expenses are expected.

13. Family Leave

ESRC-funded Students are entitled to family leave in line with UKRI TGC 8.1. This includes maternity leave, partner's or paternity leave, adoption leave and neonatal care leave. The UKRI TGC details what funded extensions are allowable under each of these types of leave.

Specifically for maternity leave, this can commence up to 11 weeks before the expected week of childbirth. A student is eligible for maternity leave if (1) the maternity leave is planned to commence (or does commence) before the end of the student's funded period and (2) they are the birth parent of the child. A stipend may be drawn at the full rate for the first 26 weeks of maternity leave; at a level commensurate with Statutory Maternity Pay for the next 13 weeks of maternity leave. A stipend may not be drawn for the final 13 weeks. The studentship may be extended to account for periods taken as maternity leave.

Family leave payments are claimed back through the reconciliation process, and it is subject to co-funding agreements.

14. Reconciliations

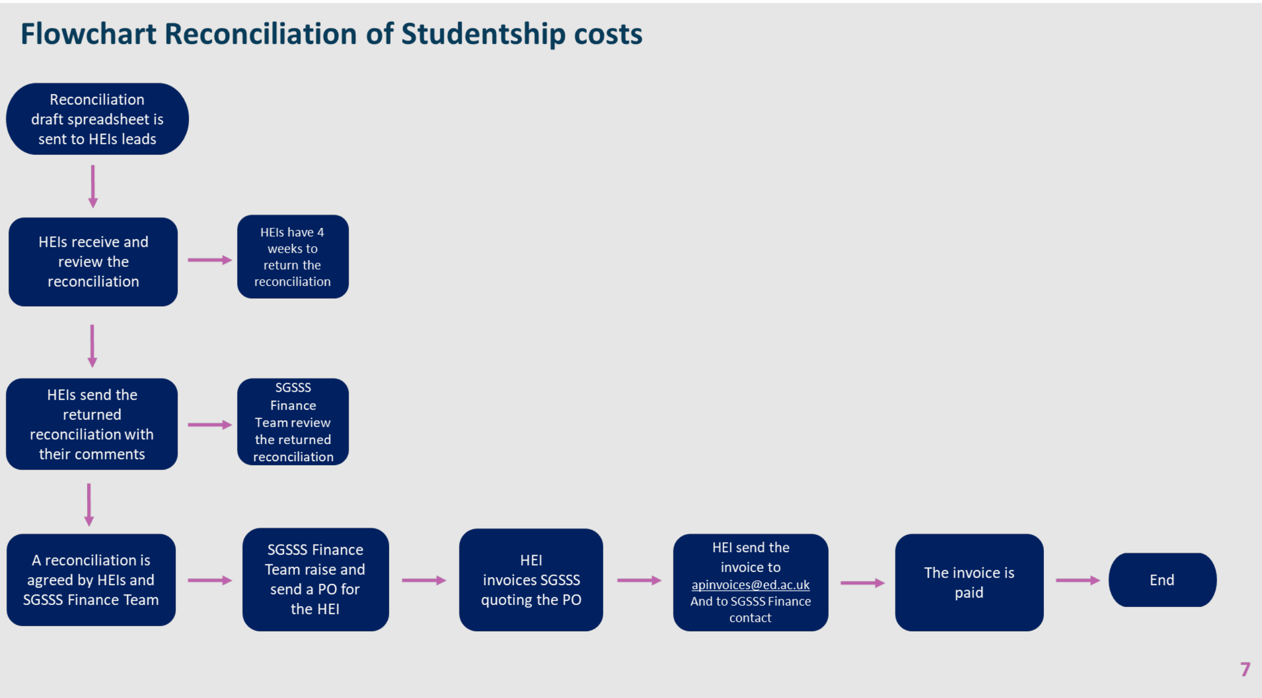
All payments to/from SGSSS are coordinated via the College of Arts, Humanities and Social Sciences (CAHSS) Business Administrator at the University of Edinburgh to the relevant contact person at the HEI (the "HEI Administrative Lead"). Due to the number of partners within SGSSS, we can only operate financial reconciliations at HEI level and are unable to deal with individual schools, faculties or departments.

Actions/Owner/Timeline:

a. A reconciliation draft with stipend payments and fees for ESRC-funded students and payments for students on SGSSS internships and any approved OIV/DLT/RTSG/OFW will be sent to HEI team leads in April (Q1 and Q2) and in October (Q3 and Q4). A fixed deadline of about four weeks is given to return the reconciliation reviewed with amendments, comments and confirmation of latest funding end date.

b. SGSSS will review those amendments, and once the reconciliation has been agreed, a PO will be raised for each HEI in June and December respectively.

c. HEIs will raise an invoice in July and January quoting the purchase number given, and a payment will be made by SGSSS within 30 days of receipt of the invoice.



15. Claims Policy for Historical Costs

As per the sections above, claims for all costs are paid based on reconciliations twice a year. Q1 and Q2 is done in March and covers costs incurred October – March; Q3 and Q4 is done in September and covers costs incurred April - September.

Should claims not be made during the periods in which they occur, SGSSS **may** consider further claims for costs incurred in the immediately preceding financial year. Should an HEI discover claims that were not submitted to SGSSS at the appropriate time, they should contact team@sgsss.ac.uk to discuss the possibility of an historic claim.

Only claims with sufficient justification for the late submission will be considered; claims older than the preceding financial year will not be considered. This is because of the regular reporting cycles required by the ESRC, and the subsequent adjustments to overall grant funding: historic costs cannot be retrospectively claimed from ESRC or other funders by SGSSS, and therefore cannot be paid to HEIs.

16. Reporting

All financial payments and reconciliations are dependent upon accurate student record recording through UKRI Studentship Data Service (which replaced Je-S). SGSSS request that HEIs ensure amendments to student circumstances and funded periods are updated on a regular and timely basis. If support is required, please contact team@sgsss.ac.uk.

17. Useful Additional Information

SGSSS Funding Arrangements

SGSSS Student Handbook

ESRC postgraduate funding guide – UKRI

Terms and conditions for training funding – UKRI