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Research Assurance and Accountability Guidance AY 2026–27



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Summary: This guidance outlines the steps required to complete a Research Assurance and Accountability (RAA) return for Academic Year 2026-27.

FAO: Principals and Board Secretaries of Scotland’s universities and the general public

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Introduction

1. This guidance outlines the steps required to complete a Research Assurance and Accountability (RAA) return for Academic Year 2026-27. **The deadline for submission is 30 October 2026.**
2. The Research Assurance and Accountability process is the key element for monitoring the Research Excellence expectation within the SFC Outcomes Framework ([SFC/AN/11/2024](#)). There is no duplication between the Outcomes Framework (OF) and Assurance Model (AM) and this RAA process.

Background

3. This process grew out of a commitment in SFC's Review of Coherent Provision and Sustainability (June 2021) to increase accountability for the use of SFC research funds, to obtain better evidence on the use of those funds and the value of the investment.
4. The approach, for both the Research Excellence Grant (REG) and the Research Postgraduate Grant (RPG), seeks to fulfil two aims:
 - To provide assurance to SFC that institutions are investing core research grants in line with expectations.
 - To obtain evidence that demonstrates the benefits from this investment, particularly where these align with Scottish Government priorities, thereby supporting the articulation of the national case for sustained investment.
5. We intend this approach to be part of, and contribute to, joint sector and SFC working that aims to make clear the role and value of SFC's core funding for university research, and to provide an opportunity for institutions to showcase Scottish research excellence. In establishing this process, we do not wish to introduce any further prescription in how institutions use SFC's core research funding, nor any judgement on how funding is used.
6. The approach initially adopted in 2024-25 followed consultation with the sector. We made a commitment then that we would not make significant changes to the process, but rather allow time for the new approach to bed in. However, we also sought feedback from the institutions to highlight any opportunities for streamlining or improvements.
7. Changes in the template for AY 2026-27 are limited. Where significant, these are clearly marked within the Annexes.

Relationship to broader SFC Outcomes Framework and Assurance Model

Outcomes Framework and Assurance Model from AY 2024–25

8. The [Outcomes Framework](#) sets out SFC’s expectations of colleges and universities in return for the funding that they receive but does not specify targets or bespoke expectations for each institution.
9. The Outcomes Framework includes the expectation for Research Excellence that institutions produce excellent research that encourages the exploration of new ideas and thinking, advances current knowledge, and has the potential to change the world around us and that the research environment is flourishing, and research students and staff are enabled to succeed.
10. The Assurance Model has two primary elements: engagement; and monitoring. This Research Assurance and Accountability process is the key element for monitoring the Research Excellence expectation within the Outcomes Framework.

Arrangements for AY 2026–27

11. As for 2025-26, we will use Qualtrics as a platform to electronically receive the RAA return from each institution. Returns should be completed and submitted **by 30 October 2026**. A link will be provided to each institution.

Research Excellence Grant

12. The return for the Research Excellence Grant seeks information on your own governance and assurance processes, on your distribution and use of REG funds, and case studies illustrating what has been achieved as a result of your use of REG.
13. ‘No change from previous year’ is an option for response to questions, where appropriate, in order to minimise duplication and administrative burden on institutions.
14. In 2026-27 we are also requesting a case study on the impact of Higher Education Research Capital (HERC) funding, **only** where HERC has been received. This is in addition to normal HERC reporting.
15. Further detail is provided in [Annex A](#).

Research Postgraduate Grant

16. The return for the Research Postgraduate Grant seeks information on the outcomes sought in your use of RPG, and case studies on its use.
17. As in the 2025-26 return, we seek an overview of the progress made towards the outcomes defined in your last return, as well as a current statement of your

planned outcomes.

18. Further detail is provided in [Annex B](#).

Sign-off

19. Returns should be signed off by the Principal or Head of Institution on behalf of the Governing Body.

Further information

20. For further information please email: researchfunding@sfc.ac.uk.

Annex A: Research Excellence Grant

Introduction

21. The Research Excellence Grant (REG) supports activity which generates world-leading research in Scottish universities, ensuring Scotland remains globally competitive and attractive to the best researchers. It provides a long-term, stable source of research funding which institutions can use flexibly to develop and support excellent research as best fits their individual circumstances, thereby supporting the diversity of the sector and their ability to respond to challenges.
22. REG is designed to recognise and reward excellent research and the effective translation of research, and to uphold the principles of the dual support system.
23. In AY 2026-27 SFC will allocate £285.3m to Scottish institutions through REG to support excellent research activity.
24. This reporting template has been developed to provide assurance that REG funding is being spent in line with the desired purposes and conditions of grant, with appropriate accountability mechanisms in place, and to collect evidence demonstrating the role and value of REG in the Scottish research landscape. It is intended to support a partnership between SFC and institutions to showcase Scottish research excellence and how it is contributing to national priorities.
25. Throughout this process we are interested in understanding what REG achieves, rather than simply what the allocation is spent on.
26. The general information provided within the return is for internal SFC use and will not be shared more widely in an identifiable format without prior consent. However, SFC may wish to use case studies for a variety of purposes and audiences, so institutions should clearly identify any case studies which should be treated as confidential.
27. We are conscious that responses to some of the questions in the REG return may not change from year to year. If this is the case, please note “no change from [year/previous] return.”

REG Return

28. In AY 2026-27 SFC will allocate £285.3 million to Scottish institutions through REG.

Governance and assurance

In this section we are looking for high-level information on how institutions approve how REG is used and provide themselves with assurance that funding is being spent appropriately.

29. What are the governance arrangements in place to approve the use of REG within your institution? This should include details of:

- a) Where responsibility lies for internal distribution of your institution's REG allocation.
- b) How decisions are taken.
- c) The assurance mechanisms in place to ensure appropriate use of REG funding.

(Max 300 words)

If appropriate, please note instead "No change from previous return".

This space may also be used to record:

- Clarifications made to SFC following the previous return.
- Reasons for any change in approach.

30. OPTIONAL QUESTION: We are aware that risks relating to research and its funding may be featured on institutional risk registers. Are there risks you have identified that you would like to highlight to SFC? This may particularly include those where the risk rating is increasing. You may also wish to comment on how you are dealing with these risks. Recognising the potential for commercial and other sensitivities, responses to these questions will NOT be shared in an identifiable manner. This will help us better understand and represent the sector. (Max 300 words).

Uses and value of REG

Here we are looking for information on how REG is allocated within institutions, what (at a high level) the allocation achieves, and how it underpins central institutional functions and strategic initiatives as a long-term source of funding. Our focus is on what REG does for you; we are not requesting any form of financial reporting on use of the allocation.

31. Has your approach to internal distribution of REG changed since the statement made for last year's RAA return?

32. How, in broad terms, do you distribute REG internally?
- Allocate fully to schools based on REF results.
 - Allocate mainly (i.e., the largest defined category) to schools (based on REF) but take or receive an allocation for central activity (e.g., cross-institution strategic initiatives and central services).
 - Hold mainly centrally and use for strategic initiatives and/or for central services.
 - Funds are held and managed centrally for all purposes.
 - Other.
33. Have the three areas REG funding mainly supports within your institution changed since the statement made for last year's RAA return?
34. What types of activity does REG support within your institution? Please choose the three areas that REG funding mainly supports within your institution. We are aware that decisions may be made at a local level where REG is allocated to Schools; please give an estimation/general answer at an aggregate level.
- Enabling staff employment.
 - Maintaining and/or renewing infrastructure.
 - Supporting postgraduate research students.
 - Underpinning direct research costs.
 - Pump-priming and capacity building.
 - Providing funding (including match-funding) for strategic initiatives.
 - Supporting centralised research services and/or professional support services.
 - Research culture/environment.
 - Other.

Please also use the 'Other' text box if you wish to provide further contextual information.

Investment examples

Here we are looking for brief examples of REG being used for investments which are long-term/multi-year, or cross-institutional/strategic. This may include activities referenced in the previous 'Uses and value of REG' section. Examples of good or novel practice, and particularly examples where activity would not be possible without REG are also welcome. This is not intended to be exhaustive list, nor as detailed as a case study, rather a couple of sentences demonstrating examples of the activities REG supports.

We will use answers to this question (and the REG case studies requested below) to develop our evidence base on the importance of REG as a stable and continuous funding source for research in Scotland.

35. Highlight any ways in which REG supports cross-institution strategic objectives or long-term/multiyear activity, either centrally or at school level. (Max 500 words).

Research environment and culture(s)

In this section we are looking for information on institutions' plans to develop and support positive research environments and cultures, and the role played by REG in their development.

Challenges and progress relating to last year, aims for this year

36. Please comment on progress towards meeting the aims and plans for your research environment and research culture(s) set out in last year's RAA return, as well as any challenges you have experienced. (Max 300 words)
37. How is your institution continuing to create an excellent research environment and positive research culture(s)? Please provide a high-level description of your institution's aims and plans for this AY, indicating priorities, key highlights and how REG supports this development. We envisage that this may include, but not be limited to, areas such as promoting open research; valuing a broad range of research outputs, including civic and public engagement; promoting reproducibility; and supporting and empowering research-enabling staff. (Please provide max 300 words on overall plans for the next AY and up to 250 words on a specific example).

Concordats

Concordats have a role in assurance and implementing best practice within the sector. We expect that institutions receiving SFC funding meet the requirements of the revised [Research Integrity Concordat](#) and the principles of the [Concordat to Support the Career Development of Researchers](#).

To minimise burden and duplication we ask that institutions provide links to annual reports already provided for these concordats, rather than replicating detail here.

SFC has published a new Research Integrity Policy [[Research Integrity Policy – Scottish Funding Council](#)] which will come into effect on 1 September 2026. Institutions in receipt of REG and RPG are in scope of the policy and should familiarise themselves with its requirements.

Research Integrity Concordat

38. Please provide a link to your institution's most recent annual statement on research integrity on your institution's website.

Concordat to Support the Career Development of Researchers

39. If your institution is a signatory to the Concordat to Support the Career Development of Researchers, please provide a link to your institution's latest annual report.
40. If your institution is not a signatory, please provide a short overview of how the principles of the Concordat are being addressed. (Max 500 words)

Other

SFC is now a signatory to the Concordat for the Environmental Sustainability of Research and Innovation Practices and is in the process of formalising its position in relation to the **Technician Commitment**. We do not require institutions to become signatories to these; however, we expect institutions to be familiar with their principles.

41. Please comment briefly on your institution's current or planned position on association with (a) the Concordat for the Environmental Sustainability of Research and Innovation Practices and (b) the Technician Commitment. (Max 200 words)

Research Excellence Grant (REG) Case Studies

The impact case studies provided in this section will contribute to our evidence base on the importance of undirected core funding to support research in Scotland. We will also draw on these to demonstrate the value and impact of research in Scotland.

To help build a balanced database of case studies, in some years we will suggest a focus for these. For example, one year we may particularly seek case studies on pump priming, the next on research careers and institutional level activities, the following on AHSS and/or an explicit area of SG priority. This will help us to fill gaps in our evidence base with some regularity and provide clarity on the kind of evidence we are seeking.

NEW CATEGORY: This year, one of the case studies provided by institutions which receive Higher Education Research Capital (HERC) should describe the impact of HERC in their institution. This request reflects the responses received to our recent [consultation on HERC and RPG](#). SFC Board agreed that the RAA would be a suitable vehicle to request HERC case studies to better evidence the impact of HERC.

42. Please provide two, or more, case studies of up to 500 words each on the use which has been made of REG (or HERC, where relevant) at your institution. These should be suitable for a non-specialist audience, avoiding jargon or excessive acronym use.
43. Please ensure that case studies directly reference the contribution of REG (or HERC, where relevant).
44. SFC may wish to use case studies for a variety of purposes and audiences and institutions should clearly identify any case studies which should be treated as confidential.
45. We encourage institutions to provide different case studies each year, drawing on the activities supported over the decades in which REG (and equivalent) funding has been provided. However, we acknowledge that for smaller institutions developing novel case studies for every year may be a challenge, so updated or refreshed case studies used in previous years are acceptable. Please flag if this is the case.
46. As in 2025, we are looking for case studies in two categories. For 2026, these are:
 - **Case study 1: All institutions** – Delivering research impact – demonstrating how past use of your institution’s REG has resulted in research impact.
 - **Case study 2: for Institutions NOT in receipt of HERC** – Building the foundations – demonstrating how REG contributes to maintaining and developing Scotland’s research capability and supports positive research cultures.

- **Case study 2: for Institutions in receipt of HERC** – Use of HERC – describing how HERC has contributed to the long-term sustainability of your research through capital investment in the physical infrastructure for research, maintaining excellence, global standing and external partnerships.

47. Additional case studies featuring either REG or HERC are welcomed.

Delivering research impact

48. Case studies should highlight where past use of your institution's REG has resulted in research impact, broadly understood. There is no specified time period for these case studies but examples that show the long-term nature of research investment and impact are particularly valuable.
49. We understand that institutional approaches to use and distribution of REG funding can make it difficult to track impact and capacity back exactly to these sources. Broad uses, for example, as core funding for a School or Research Centre, are acceptable and specificity, where possible, is ideal, for example highlighting the level (even approximate) of REG invested. Where possible please also include why REG investment made more sense than another funding source (for example due to the flexibility/agility of REG, its ability to top up the full costs of research projects, its long-term stable nature etc.)
50. Impact from research contributes to many national and international challenges and priorities, research by its nature seeks to improve and contribute to the world around us. Case studies should demonstrate how REG has contributed to research impact and, where possible, this should be linked to Scottish Government priorities such as those outlined in the National Performance Framework and the Programme for Government.

Building the foundations

51. Case studies in this category should highlight where past or current use of REG is contributing to maintaining and developing Scotland's research capability. For example this could include evidence of how REG is enabling or contributing to: supporting excellent research cultures; developing a world-leading inclusive workforce; driving entrepreneurship and university-industry collaboration; supporting the central services which support and enable the research environment; building partnerships and collaborations; leveraging investment; developing and maintaining world-class infrastructure; building the teams and infrastructure for addressing multidisciplinary national and global challenges; or supporting agility and responsiveness.
52. Again, it would be helpful to be specific as possible, for example by highlighting the level (even approximate) of REG invested and whether this activity would have been possible without REG investment. Reference to how the nature of REG makes this investment possible will be useful (for example due to the flexibility/agility of REG, its ability to top up the full costs of research projects, its long-term stable nature etc.).

NEW CATEGORY for institutions in receipt of Higher Education Research Capital (HERC)

53. This only applies to those institutions who receive Higher Education Research Capital (HERC) see [Table 8](#).
54. Case studies in this category should highlight where past or current use of HERC is delivering impact. As for REG case studies there is no specified time period and examples that show the long-term nature of impact are particularly valuable. Case studies are welcomed from any time period in which the institution has received HERC.
55. Case studies should highlight how HERC has been invested in the physical infrastructure for research, is aligned with institutional estates strategy, and the outcomes and impact of that investment.
56. Only one HERC case study per institution is required, although more would be welcomed. The case study(ies) do not need to cover the whole HERC allocation. We understand that due to the nature of HERC the approach to case studies will differ. For example, a case study could cover a single large HERC investment in one year towards delivery of a major research capital project or may consist of smaller contributions to an ongoing investment over a number of years such as regular updating of equipment and facilities or upgrading of computer systems.
57. Please specify the level of HERC invested (from both DSIT and SFC allocations) in the activity described, alongside the total project cost. If possible, it would be good to understand what other sources of funding were used to deliver the project and whether this activity would have been possible without HERC investment.
58. We will not ask institutions to submit HERC case studies every year.

Annex B: Research Postgraduate Grant (RPG)

Introduction

59. In AY 2026-27 SFC will allocate £40 million to Scottish institutions through RPG.
60. The Research Postgraduate Grant supports institutions to:
 - Invest in a collaborative environment for research training and development that values positive culture, inclusivity and exposure to high-quality research as central to the postgraduate research experience.
 - Secure a pipeline of skilled postgraduate researchers and support their career development in a way that meets the needs of academia, industry and society.
61. The RPG reporting requirements constitute an annual return which will provide accountability for each institution's use of RPG while supporting institutions' autonomy to utilise RPG funds as best fits their individual circumstances and goals.
62. Institutions are asked to provide high-level outcomes, setting out what they intend to achieve in the next year using Research Postgraduate Grant funding, a brief overview of how they have made use of RPG funding, and to reflect on the progress they have made towards achieving the outcomes set by their institution.
63. Institutions should also submit at least one case study demonstrating how RPG has been used. SFC will use these case studies to demonstrate the value of RPG and to showcase its impact.
64. The general information provided within the return is for internal use and will not be shared more widely in an identifiable format without prior consent. However, SFC may wish to use case studies for a variety of purposes and audiences and institutions should clearly identify any case studies which should be treated as confidential.

RPG return

Retrospective overview

Here we are looking for information on progress, or changes in approach, against outcomes set in previous years and any new outcomes you have identified.

65. Institutions should include in their returns a brief, high-level and summative overview of how they have made use of RPG funding, and the progress they have made towards achieving the outcomes set by their institution.

66. Please describe progress against your RPG outcomes set in 2025 and note whether these outcomes are continuing for 2026-27 (or beyond), complete or superseded. (Max 600 words. Suggested max per outcome 150 words)

Outcomes

67. Institutions should record a **minimum** of two high-level outcomes demonstrating what they intend to achieve in the next year using RPG funding. Institutions receiving £500k of RPG or more per year are encouraged to set a larger number of outcomes. Please note whether these outcomes are continuing or new. (Max 300 words)
68. Institutions may choose to set individual outcomes, shared outcomes with one or more other institutions, or a combination of both. Multi-year outcomes would be welcomed.
69. Some uses of RPG funding will be for business-as-usual costs, and the outcomes may reflect this. Where appropriate, outcomes may persist from year to year.
70. We recognise the wide variety of achievements which individual institutions might want to address in setting their outcomes. Input from those in the institution doing PGR development work will help focus the choice.

Research Postgraduate Grant (RPG) Case Studies

71. Each institution is also asked to provide one, or more, case studies of up to 500 words demonstrating the past or current use of RPG funding in your institution. Case studies should be suitable for a non-specialist audience, avoiding jargon or excessive acronym use. They should demonstrate how the institution has used RPG to support the purposes of the Grant.
72. SFC may wish to use case studies for a variety of purposes and audiences and institutions should clearly identify any case studies which should be treated as confidential.