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1. **Definition of Capital Projects**

A Capital Project is defined as being any undertaking which requires the use of notable amounts of capital, both financial and labour, to undertake and complete.

A Capital Project helps maintain or improve a College asset, often called infrastructure. It can be a new build, acquisition of land or property, the refurbishment of an existing building or the purchase of a new piece of equipment. It can be new Information Technology software / equipment purchase, development, enhancement or replacement, or an Organisational Change Management program.

This document sets out the College’s policies and procedures for the administration of Capital Projects. While some research projects may involve the purchasing of large pieces of equipment, they fall outside of the scope of this document (see instead Guidelines and Policies for the Management of Research Grants and Projects at the link below: [https://www.tcd.ie/financial-services/docs/GuideFinMgtResearchGrantsContracts.pdf](https://www.tcd.ie/financial-services/docs/GuideFinMgtResearchGrantsContracts.pdf))

2. **Capital Projects and Oracle**

2.1 **Awards and Projects**

Capital Projects are administered in the Grants Management Module ‘GMS’ of the Oracle Financial Information System (FIS). Every Capital Project is set up with an Award (linked to the funding source) and a Project (which describes how the budget will be spent). Once a project is set up in Oracle a unique Award Number (5 digits) and Project Number (6 digit) are issued to the Project Sponsor and other relevant Key Members. These will be used to code all purchase requisitions, staff costs etc. over the life of the Capital Project.

2.2 **Tasks and Sub-Tasks**

Projects are further divided into Tasks and Sub-Tasks which break the project into separate activities and allow for greater granularity when reporting spend against budget. Examples of Tasks are: Main Capital Works, Enabling Works, Decanting Works, Design Team Fees, Statutory Payments, Surveys, Capital Equipment, IT Hardware & Software etc while examples of Sub Tasks would be significant elements of the Main Works Contract, Architect Fees, Quantity Surveyor Fees, Engineering Fees, Planning & Fire Safety Fees etc.

2.3 **Organisation**

Every Project is recorded against a cost centre which is called an ‘Organisation’ within Oracle. Generally this will be the cost centre of the School or Area in which the Capital Project is being carried out.
2.4 Capital Coding Structure

Each item of expenditure charged to a Capital Project requires a POETA code, an example of which is set out in the following table:

<table>
<thead>
<tr>
<th>Project 6 digit</th>
<th>Organisation (Cost Centre) Name</th>
<th>Expenditure Type Name</th>
<th>Task and/or Sub-Task 4 digit</th>
<th>Award 5 digit</th>
</tr>
</thead>
<tbody>
<tr>
<td>2xxxxx</td>
<td>FSD</td>
<td>Professional Fees</td>
<td>03.05</td>
<td>1xxxx</td>
</tr>
</tbody>
</table>

2.5 Reporting (OBIEE)

Income and expenditure reports for Capital Projects can be viewed via Oracle Business Intelligence Enterprise Edition (OBIEE). Any person who is a Key Member (see below) on a project can view the related OBIEE report. The reports are refreshed nightly so the information is up to date as per the previous day. The reports can be accessed via this link: [https://fis.tcd.ie](https://fis.tcd.ie)

If you do not have access to OBIEE you need to complete the Oracle Access Form at the following link and return it to FIS-Support, FSD, 5 College Green, Dublin 2. [https://www.tcd.ie/local/fis/oracle_access_forms/forms_index.php](https://www.tcd.ie/local/fis/oracle_access_forms/forms_index.php)

2.6 Key Members

Key Members are those named individuals who are assigned with roles and responsibilities within Oracle during the lifecycle of a Capital Project. The table below outlines the different types of Key Members and their responsibilities: It should be noted that a Purchase Requisition Preparer is not a listed Key Member on a Capital Project but is referred to in this section as they will be responsible for raising purchase requisitions against the Capital Project.

<table>
<thead>
<tr>
<th>Key Member Title</th>
<th>Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase Requisition Preparer</td>
<td>Prepares a requisition of an order for spend on a Capital Project. The Preparer and Approver of a PO cannot be the same person</td>
</tr>
<tr>
<td>Approver Level 1</td>
<td>Those appointed to this Approver Level must be agreed by Project Sponsor/ Head of School/Admin. Area/Support Function. This person can approve requisitions up to a maximum of €1,000. It is not mandatory for Projects to have an Approver at this Level. If one is not nominated, all Purchase Requisitions will go to Approver Level 2</td>
</tr>
<tr>
<td>Approver Level 2</td>
<td>Those appointed to this Approver Level must be agreed by Project Sponsor/ Head of School/Admin. Area/Support Function. This Approver can approve requisitions up to</td>
</tr>
<tr>
<td>Approver Level 3</td>
<td>Those appointed to this Approver Level must be agreed by Project Sponsor/ Head of School/Admin. Area/Support Function. This Approver can approve requisitions up to €12,500</td>
</tr>
<tr>
<td>-----------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Approver Level 4</td>
<td>The Head of School / Admin. Area/Support Function can only be assigned to this Approver Level. Those appointed to this level can approve requisitions up to €150,000</td>
</tr>
<tr>
<td>Approver Level 5</td>
<td>Faculty Dean/Chief Officer are assigned to this Approver Level. Those appointed to this Approver Level can approve requisitions &gt; €150,000</td>
</tr>
<tr>
<td>Finance Partners</td>
<td>There is a Finance Partner within each Faculty and Administrative Division. Finance Partners will be granted access to the financial reports for all Capital Projects within their area</td>
</tr>
<tr>
<td>Project Manager</td>
<td>Appointed by the Project Sponsor, the Project Manager is responsible for the day to day running and delivery of the Stage deliverables of the project</td>
</tr>
<tr>
<td>Project Sponsor</td>
<td>The Project Sponsor is responsible for delivering the project within the agreed scope, timeline, quality and budget</td>
</tr>
<tr>
<td>Support/Service Area Administrator</td>
<td>Plan, organise and administer any Capital Project activities in their department or area. Whilst this is not a mandatory role, it is included as a seeded Key Member so that they have access to all Capital Projects in their area</td>
</tr>
<tr>
<td>Reporting Role</td>
<td>The Project Sponsor can grant other staff members viewing rights to the OBIEE financial reports</td>
</tr>
<tr>
<td>Programme Management Office (PMO)</td>
<td>Collates all Business Cases/Proposals for Capital Projects with a value in excess of €50,000 and provides them to the Capital Review Group (CRG) for consideration and/or approval</td>
</tr>
</tbody>
</table>
| Financial Services Division (FSD) | FSD has the following responsibilities:  
1. Set up, update and closure of a CRG approved project and award on the Oracle  
2. Manage day to day queries and liaison with PMO, Project Sponsor and other relevant Key Members  
3. Payment of invoices  
4. Raising of income invoices  
5. Collection of revenue  
6. Provide financial management reports to Project Sponsors and other relevant Key Members  
7. Perform audits on a Capital Project account to ensure completeness and accuracy  
8. Prepare returns to Project Sponsors |

Changes to any of the Key Members must be notified in writing to FSD so that the appropriate revisions are made in the live Oracle Environment.

[https://www.tcd.ie/financial-services/forms/index.php#capitalforms](https://www.tcd.ie/financial-services/forms/index.php#capitalforms)
3. Capital Projects Initiation, Approval and Account Set up: Projects with a value in excess of €50,000

3.1 The Capital Review Group (CRG)

Capital Projects with a value in excess of €50,000 must be submitted to the Capital Review Group (CRG) in advance for review and approval. The Capital Review Group (CRG) is a subgroup of Chief Officers Group which in turn is a subgroup of the Executive Officers Group (EOG).

Authority is delegated to CRG for the management of the Capital Project approval and prioritisation process, the initial review and recommendation of projects for approval or rejection, the monitoring of the College project portfolio performance, the recommendation of project change requests for approval or rejection and the approval of a project’s progression through the Stage Gate process for all project Stage Gates not requiring Board approval.

CRG comprises the following members:
Bursar (Chair)
Chief Financial Officer
Chief Operating Officer
Head of PMO
PMO Admin (Secretary)

Further information on CRG can be found at the following link: https://www.tcd.ie/pmo/

3.2 The Programme Management Office (PMO)

The PMO is a centralised, co-ordinating unit that provides a focal point for project management within College. A key function of this office is to develop and implement a more structured and strategic approach to selecting and prioritising College Capital Programmes and Projects. This will support greater efficiency within College and ensure that increased transparency is achieved around Capital Projects.

The purpose of the PMO is to support College/Senior Management in a variety of ways which include:
1. Provision of a consistent approach to project approval, prioritisation and delivery
2. Developing and managing Capital Project processes and standards, including project management templates and processes
3. Establishing an organisational focus on improvements
4. Consolidating and co-ordinating regular standardised reporting of the project portfolio to the Board, EOG, COG and CRG
5. Establishing and managing the College Project Portfolio
6. Provision of portfolio level status and performance reporting
7. Establishing an organisational focus on improvements in project management competency

The scope of the PMO is for Capital Projects with a minimum value of €50k. The remainder of Capital Projects (up to €50k) will be supported by local Project Offices and their
operational areas following the standards set by the PMO. Where local POs do not exist, the College PMO will provide support as required.

Capital Projects with a value in excess of €50,000 require consideration and approval by CRG and must follow TCD’s Standard Project Governance Process which views the lifecycle of a Capital Project as a series of seven sequential Stages. Each Stage is separated by a ‘Gate’ at which a formal review takes place to determine if the project is to progress, and what funding is to be provided. This is known as ‘Stage Gate Approval’.

The seven stages within the Capital Project lifecycle are:

<table>
<thead>
<tr>
<th>STAGE GATES</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Approval and Prioritisation</td>
</tr>
<tr>
<td>2. Initiation and Strategic Planning</td>
</tr>
<tr>
<td>3. Detailed Planning and High Level Design</td>
</tr>
<tr>
<td>4. Detailed Design</td>
</tr>
<tr>
<td>5. Execution and Handover</td>
</tr>
<tr>
<td>6. Closeout</td>
</tr>
<tr>
<td>7. Post-Project</td>
</tr>
</tbody>
</table>

- CRG may approve a Capital Project with a budget spend in excess of €50,000
- Capital Projects with a total budget < €50,000 do not require approval from CRG. However, where the risk on the project is high, it may be considered prudent to be submitted to CRG for consideration and approval
- Capital Projects with a total budget > €500,000 must have an Executive Officers Group ‘EOG’ Champion assigned.
- COG can approve projects with an estimated capital spend of up to €3million. COG may decide to escalate projects within their remit to Board (or refer to EOG to consider strategic implications) for approval if the project risk is high.

For more information regarding assessing the risk of a project please see the PMO handbook at the following link:
[https://www.tcd.ie/local/pmo/assets/Documents/PMO%20handbook%20v1.5.pdf](https://www.tcd.ie/local/pmo/assets/Documents/PMO%20handbook%20v1.5.pdf)
3.3 The Initiation and Set-Up Process

Before a Capital Project can be set up on the Financial System, the Project Sponsor must submit specific documents to CRG via PMO for consideration and approval before it can be confirmed as a project for delivery. The following steps need to be adhered to:

**STEP 1: Project Sponsor Responsibility**
Obtain approval from the relevant EOG Sponsor
Ensure the Project is aligned with TCD Strategy
Submit the following documents to the PMO for onward submission to the CRG:
1) Business Case (including confirmation of funding)
2) Financial Plan
Details of forms can be found: [https://www.tcd.ie/local/pmo/guides-templates/](https://www.tcd.ie/local/pmo/guides-templates/)

**STEP 2: PMO Responsibility**
The PMO will ensure that all documents are in order and includes the proposal in the schedule of CRG Project Portfolio Approval and Prioritisation meeting

**STEP 3: CRG Responsibility**
The CRG meets on a monthly basis and members will consider the details of project proposals and raise any queries or requests for additional information. CRG makes an approval decision or recommends the project to COG for an approval decision

**STEP 4: Project Sponsor Responsibility**
Once a project is approved, the Project Sponsor is required to complete a Capital Project Set-Up Form and forward it with the Financial Plan to the Projects Section of the Financial Services Division (FSD)

**STEP 5: FSD Responsibility**
On receipt of the relevant paperwork from the Project Sponsor, FSD will set up the Capital Project on Oracle and notify the Project Sponsor, PMO and other Key Members with the new Project and Award Numbers.
3.4 Completion of Capital Projects Set-Up Form

The Project Sponsor should forward to FSD, the completed Capital Project Set-Up Form for a newly approved project and this is used by FSD to create a new Award and Project on the Oracle Financial Information System.

The completed Capital Project Set-Up Form must provide details of the following:

1. Name of the project
2. Duration of the project – start and end date as per Business Case
3. Budget for the project – level of approved budget by CRG
4. Name of the Project Sponsor - primary owner of the project
5. Name of the Project Manager – where this position has not yet been assigned, the Project Sponsor should be appointed to the position until such time a Project Manager is approved
6. Organisation/ Business area responsible for the project
7. Confirmation of Key Members to include Faculty Financial Advisor and any other reporting Key Members
8. Confirmation of Approvers – refer to Section 2.6 of this document and Section 1.3 of the College’s Finance Manual for approval limits for each level of Approver. Note that Approver Level 1 is not mandatory and Approver Level 2-5 are all mandatory.
9. Identification of funding source – if the project is funded by an external organisation, the form should identify the name of Funding Agency and a letter of confirmation from the Funding Agency should be attached to the Set-Up Form. Where an external Funding Agency stipulates specific reporting requirements, these should be identified at project set-up stage. If the project is funded from College’s own resources or future revenue streams, it is necessary to provide the details of the Cost Centre / Activity / and Source of Funds as follows:

<table>
<thead>
<tr>
<th>Cost Centre</th>
<th>Activity</th>
<th>Source of Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 Characters Numeric</td>
<td>7 Characters Numeric</td>
<td>4 Characters Numeric</td>
</tr>
</tbody>
</table>

10. If required, a request for (i) training on iProcurement and (ii) access to OBIEE reporting tool.
4. SET UP OF CAPITAL PROJECTS WITH A VALUE LESS THAN €50,000.

Small Capital Projects with a budget of < €50k currently do not require prior approval by CRG and are coordinated by local Project Offices. Small Capital Projects of a building and/or refurbishment nature are coordinated by Estates and Facilities Department and small Capital Projects of an IT nature are coordinated by IT Services. However, depending on the level of risk associated with the programme of anticipated works, it may be prudent to submit the project for approval to CRG in advance. To ascertain the level of potential risk and in advance of the commencement of works, the Project Sponsor should contact the PMO for guidance.

For assistance in assessing the ‘risk’ associated with a Capital Project please see the PMO handbook: https://www.tcd.ie/local/pmo/assets/Documents/PMO%20handbook%20v1.5.pdf

Once an assessment of risk is carried out and approved by CRG if necessary, the Project Sponsor should submit the Capital Project Set-Up Form to FSD in the normal way and provide the charge code of the funding source.

If you require any guidance on the set up of Capital Projects less than €50,000, please refer to the appropriate College Area:
- Estate and Facilities Department website http://www.tcd.ie/Buildings/
- IT Services website http://www.tcd.ie/ITServices

5. AMENDMENTS TO CAPITAL PROJECTS.

Changes during the life of a Capital Project are inevitable and can affect the project scope, budget, deliverables, timeline and benefits. It is the Project Sponsor’s responsibility to ensure that any changes occurring in the lifecycle of a Capital Project are properly communicated and approved in advance.

5.1 Changes to Capital Projects that DO require approval in advance by CRG

1) Requests for an increase in budget spend
2) Change to scope of Capital Project
3) Use of Contingency Budget
4) Change to Project End Date – there is an interim process of approval in place to facilitate the change to a project end date which occurs between the dates of CRG meetings. Please notify PMO/FSD of proposed changes to end dates to request use of the interim approval process

It may be necessary to complete a Change Request Approval Form and submit a revised Financial Plan and Business Case in the first instance to the Project Steering Committee and then to CRG/COG/EOG/Board via the PMO. For guidance on the application of a Change Request, the Project Sponsor should contact the PMO.

Once a Change Request is approved, the Project Sponsor should submit the revised Financial Plan and Business Case to FSD. FSD will update the Award and Project to reflect
the new budget as per the revised Financial Plan within 5 working days of receipt of the change notification. FSD will then send confirmation of the revisions to the Project Sponsor, Project Manager, PMO and other relevant Key Members.

5.2 Changes that DO NOT require approval in advance by CRG

For changes to a Capital Project that do not require CRG approval, the Project Sponsor is required to send an email to FSD and PMO for update to their records. Such changes are:

- Addition of Key Members – https://www.tcd.ie/financial-services/forms/index.php#capitalforms
- Realignment of Invoices within the Project - https://www.tcd.ie/financial-services/forms/index.php#capitalforms
- Modifications to the Task and/or Sub-Task Structure
- Minor changes in funding source charge codes.

For further information on Amendments / Changes to Capital Projects: PMO Handbook outlines the steps to be performed to initiate a change request https://www.tcd.ie/local/pmo/.

Change Request Forms are located at the link: https://www.tcd.ie/local/pmo/guides-templates/ Click on ‘Change Request PRI Log’.

6. CAPITAL PROJECTS EXPENDITURE

6.1 Pay Costs

The key focus of recruiting personnel to a Capital Project is to ensure that the appropriate management resources, tools, techniques and lines of communication are in place so that the Project can be effectively monitored and coordinated from the outset.

6.1.1 Internal Personnel

Where the College has the appropriate internal personnel to successfully complete or to contribute to a Project, the Project Sponsor should complete a Staff Transfer Form and submit it to the Human Resource Department. This form will allocate the salary costs of the respective staff member or percentage therefore to the Project on a monthly basis.

If the portion of a staff member’s time to be allocated to a project is not known in advance, the respective staff member should maintain monthly timesheets which must be authorised by the Project Sponsor, attached to the Staff Transfer Form and forwarded to FSD. On receipt of the signed Staff Transfer Form, FSD will charge the Project with the equivalent portion of the staff member’s salary costs. Pro-Forma Timesheets and Staff Transfer Forms can be found at the link below: https://www.tcd.ie/financial-services/forms/index.php#researchforms

6.1.2 External Personnel

Where the need to recruit additional staff in order to complete a project has been identified and approved as part of the Financial Plan, the Project Sponsor will need to follow College’s
Recruitment Policy and Procedures. Such external appointments require approval from the Faculty / Support Area through the submission of a Nomination Form by the Human Resource Advisor within the Faculty / Area.

Further information on Human Resources Recruitment Procedures can be found at: https://www.tcd.ie/hr/procedures/recruitment/

Link to a Nomination Form: http://www.tcd.ie/hr/assets/doc/Nomination_for_Appointment_Form_2013.doc

6.2 Non-Pay Costs

6.2.1 Coding

Costs are coded to a project at the raising of the Purchase Requisition PR (not when the invoice is received). When a PR for a Capital Project is raised in iProcurement, the following information must be provided:

- **Project Number**
- **Award Number**
- **Task / Sub-Task** (it is imperative that the correct Task and Sub-Task are selected so that expenditure is reported against the correct budget)
- **Organisation Name**
- **Expenditure Type**
  [https://www.tcd.ie/financial-services/coding/expenditure_categories_and_types.pdf](https://www.tcd.ie/financial-services/coding/expenditure_categories_and_types.pdf)

6.2.2 iProcurement

iProcurement is College’s online purchase to pay system and is the module to be used for the majority of non-pay purchasing. iProcurement will automatically workflow PR’s to Purchase Orders (POs) which will then be emailed to Suppliers. This process reduces paperwork and enhances the Project Sponsor’s control over a project by creating a commitment against the budget once a Purchase Order has been issued. The iProcurement process is as follows:

1. **Requisition Creation**
2. **Requisition Approval**
3. **Purchase Order Creation and Issuing**
4. **Goods Receipt**
iProcurement Roles:

**Requestor:** Individuals who request the ordering of goods or services

**Preparer:** The individual who logs onto Oracle and actually creates the PR on behalf of the requestor

**Approver:** A Key Member on the Capital Project (see Section 2.6) to whom the PR is sent for review and approval. The value of the PR will determine to which of the Project’s approvers the PR is work-flowed

**Purchase Order Administrator (POA):**

The individual(s) who are appointed by the School/Area to receive and manage “invoice hold notifications” from Payables. POAs work closely with Preparers/Requesters to resolve any issues, enabling release of the invoice for payment. In addition, POAs periodically review open Purchase Orders and working with the Preparer/Requester, determine whether further receiving or invoicing is due (closing the PO where appropriate)

A Purchase Order can be raised for items contained within an online Catalogue (on Science Warehouse) or for non-Catalogue items.

More information about iProcurement including online training is available at the following link:

### 6.2.3 Preferred Suppliers

Where preferred suppliers exist, for goods or services in any category, the Head of School/Admin. Area/Support Function or their nominated staff shall place orders for such goods or services with that supplier only. All preferred suppliers are currently in iProcurement and the purchasing of consumables is catalogue based with all catalogues loaded onto iProcurement. However, in the case of contracts where several preferred suppliers are listed (e.g. audio visual equipment) then the user should seek quotes from those listed preferred suppliers.

Where exceptional circumstances preclude the use of preferred suppliers, orders will require the pre-approval of the Procurement Office. Please see the list of preferred suppliers at the following link:

Failure to use a preferred supplier will result in delays in payments to the suppliers and also may incur a non-compliance charge.
6.2.4 Procurement Policy and Procedures

Procurement refers to the acquisition, whether under formal contract or not, of works, supplies and services by public bodies. This can range from the purchase of routine supplies or services (e.g. office equipment, certain small lab consumables) to the formal tendering and placing contracts for equipment or large infrastructure projects.

All purchases of goods and services made on behalf of TCD must be compliant with National and EU procurement rules irrespective of how the Project is being funded.

It is basic principle that for the procurement of supplies and services, competitive tendering should always be used ensuring TCD will gain better value for money in the marketplace. The College is required to comply with all relevant European and National legislation and Government regulations ensuring that it operates to the highest ethical standards.

The table below illustrates the procurement levels (excluding VAT) and procedures which must be followed when purchasing goods and services for the Centre. All documents must be retained and can be audited at any time during the lifetime of the project or in the post award period. Where appropriate and where required by an external sponsor procurement, documentation must also comply with Publicity requirements (see below).

<table>
<thead>
<tr>
<th>Cumulative Expenditure Levels (Exclusive of VAT)</th>
<th>Purchase Procedure</th>
<th>Documentary Evidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to €5,000</td>
<td>At least one quotation.</td>
<td>Purchase order required Copy of Invoice</td>
</tr>
<tr>
<td>€5,000 to €24,999</td>
<td>A minimum of 3 written quotes required</td>
<td>Purchase order required Copy of Invoice</td>
</tr>
<tr>
<td>€25,000 - €206,999</td>
<td>Written tender process with the aim of achieving at least three realistic quotes. Contact Procurement Office</td>
<td>Tender documentation, Criteria, Scoresheet, Tenders submitted, communication with tenderers</td>
</tr>
<tr>
<td>&gt; €207,000</td>
<td>EU Tender</td>
<td>Full documentation detailing every aspect of the process</td>
</tr>
</tbody>
</table>

For many items under €5,000, College has concluded tenders and put in place framework agreements with preferred suppliers and it is imperative that, where in place, these are used. All queries regarding procurement procedures etc. should be to the College’s Procurement Office: https://www.tcd.ie/financial-services/procurement/
Details of College’s preferred suppliers can be found: https://www.tcd.ie/financial-services/procurement/supplier/preferred-supplier-cat/index.php

6.3 Professional Services Withholding Tax (PSWT)
The College is obliged to deduct Professional Services Withholding Tax of 20% from the total payment due in respect of certain professional services. This is not an additional tax but rather a deduction-on-account of the supplier’s final tax liability to the Revenue. Examples of these types of professional services include accountancy, architectural, economic, engineering, legal and marketing services.

Further information on PSWT is available at the following link: https://www.tcd.ie/financial-services/tax/tax_pswt.php

6.4 Tax Clearance Certificate

The College can only make payments over €10,000 (including VAT) in any 12-month period to suppliers who have provided the College with a valid Tax Clearance Certificate. The Accounts Payable Section of the FSD will contact any supplier who has not provided a valid certificate and will hold payment until one is received.

6.5 VAT

VAT rules in Ireland are quite complicated and where necessary advice should be obtained from the College Taxation Officer. FSD has the responsibility to maintain all VAT records, submit VAT returns and make VAT payments where appropriate.

Ordering Goods and Services within Ireland
In general, where an Irish supplier provides goods and services to the College, it is the responsibility of the supplier to ensure that the appropriate VAT rate is applied to the invoice.

Ordering Goods and Services within the European Union
When ordering goods and services from within the European Union, foreign suppliers should invoice on a VAT exclusive basis (i.e. they charge VAT at an effective rate of 0%) provided the supplier has been given TCD’s VAT number. TCD must then self-assess for VAT at the appropriate rate and pay the tax to the Revenue. This means that while the invoice will be received net of VAT, TCD must charge itself VAT which will appear as a cost on the project.

Ordering Goods outside of the European Union
When ordering goods outside of the European Union, foreign suppliers should invoice on a VAT exclusive basis (VAT at 0%) but VAT is payable at point of entry to Ireland to the Irish Custom Authorities, i.e. even though the invoice is received with no VAT on it, College is required to charge VAT and pay it to the Revenue. Therefore while the invoice will be received net of VAT, TCD will incur VAT which will appear as a charge on the project.

Note that when Project Sponsors are preparing a Financial Plan for a Capital Project, they should incorporate the appropriate rate of VAT on each item of expenditure.

Further information on VAT is available at the following link: https://www.tcd.ie/financial-services/tax/tax_internal/tax_vat.php

The contact details for the College’s Taxation Officer, Judith Nally, are email to nallyju@tcd.ie or extension 3131.

6.6 Staff Reimbursements
Staff reimbursements normally relate to travel, accommodation, mileage and meal expenses that directly relate to a Capital Project. Staff reimbursements should be submitted online through the ‘Oracle Internet Expenses’ system (iExpenses) where they will be workflowed for approval by the appropriate person within the School/Admin. Area/Support Function and once approved will be sent through to FSD for payment. All receipts and other relevant back up are to be scanned onto the system via iExpenses and a hard copy should be sent to FSD for storage.

Link to the College Travel Policy:
https://www.tcd.ie/financial-services/docs/Travel_Policy.pdf

Link to Subsistence Policy:
https://www.tcd.ie/financial-services/docs/Travel_and_Subsistence_Booklet.pdf

6.7 PMO Levy

A PMO Levy is applied to Capital Projects with a budget spend in excess of €50,000 at a rate of 2% of the CRG approved budget spend. Project Sponsors must ensure that the PMO Levy is included in the Project’s Financial Plan. The PMO Levy is applied to Capital Projects and paid to the PMO on a quarterly basis.

7. Review of Expenditure

The Project Sponsor is responsible for ensuring the project is delivered within scope and budget and that deviations from either are identified and approved as appropriate. Expenditure charged against a Capital Project should be reviewed periodically and reconciled on a regular basis.

Queries on the OBIEE financial reports should be addressed to the Capital Accountant, Annemarie Moore @ amoore@tcd.ie.

Details of any error identified on a Capital Project (pay or non-pay costs) which requires transferring to a different project or charge code should be reported on a transfer request form and sent to FSD for processing. Forms requesting Project transfers can be found at: https://www.tcd.ie/financial-services/forms/index.php#researchforms

8. Financial Reports

Project financial reports are available on the Oracle Business Intelligence Enterprise Edition (OBIEE) Reporting Tool. Please follow the steps below to obtain the reports:

i. If you need to be set up with OBIEE access please complete the form at the attached link www.tcd.ie/local/fis/oracle_access_forms/forms.index.php and return it to fis-support@tcd.ie

ii. Type in the following URL: https://fis.tcd.ie

iii. Your username is: your college email name i.e."joebloggs"

iv. Your password is: your current college password i.e. the password you use to log onto email

v. Upon successful login, you will be presented with the Oracle Main Screen

vi. The link ‘TCD Key Member OBIEE’ will be listed in your responsibilities on the left hand main menu. Click on this link.

vii. Click on Dashboard located on top left side of the page.

viii. Click on ‘TCD Award – Capital Projects v1’.

**Training on OBIEE Reporting:** Instructions on how to get started on OBIEE are available online at the following link: https://www.tcd.ie/local/fis/online_training/training_index.php
(It is best to access OBIEE reporting via Firefox or Chrome. Should you require further assistance with supported browsers or how to access the Oracle System, please contact the dedicated FIS Support Team on fis-support@tcd.ie or Extn. 2700)

If you have any queries in relation to the financial information contained in the reports, please contact the Capital Accountant, Annemarie Moore @ amoore@tcd.ie

9. Pre-Project Approval Spend

On a rare occasion, a Project Sponsor may need to incur costs prior to the formal approval of a Capital Project by CRG. On such occasions, a Project Sponsor must obtain approval in advance from their Head of School/Admin. Area/Support Function and before any purchase requisition is raised. These costs should be included in the Capital Project Financial Plan to PMO so that the full project costs are known at approval stage. FSD should also be informed of any prior project approval spend, so that when the project is approved, these costs can be transferred to the correct Project/Award code once it has been set up on Oracle.

10. Publicity

If a Capital Project is being funded or co-funded by a Sponsoring body (such as the HEA, European Commission, Science Foundation Ireland etc.) the funding terms will often include publicity guidelines which set out what is required of College by way of publicizing this support. Funding from certain sources such as that received from the European Regional Development Funds and European Structural Funds (ERDF, ESF) will include requirements which can be quite onerous and which have penalties attached for non-compliance. FSD will make the Sponsor aware of the requirements from the outset of the project but it is up to the Project Sponsor not only to ensure compliance but also to record evidence of compliance which can be produced at audit. Examples of which might be photographs of billboards, publicity signage or building plaques, copies of website pages, brochures or other advertising material, evidence of logos attached to equipment or space which has been co-funded. This material should be maintained within a publicity folder which may be reviewed at audit.

11. Document Retention

The information contained in College records, serves as evidence of functions executed and activities performed and comprises a vital source of knowledge as to how and why decisions were taken. Given that good quality records are of value to any organisation, their effective management is necessary to ensure that the records maintained are authentic, reliable and complete and to ensure that they are protected and preserved as evidence to support future actions and to ensure current and future accountability.

There is a responsibility on the Project Sponsor to ensure that records relating to Capital Projects, which are unique to them, are maintained in a form which is easily retrievable and legible for a period of time. This would include, but is not limited to, minutes of meetings,
project’s business cases and financial plans, variation/addition requests to contractors, correspondence with suppliers and subcontractors etc.

Information of a financial nature such as purchase orders, invoices, reimbursements etc. will be retained by FSD. As a general rule all records should be maintained for a period of **seven years**, however certain funding agencies have specific rules which extend this time period, sometimes as is the case with the European Commission by up to a further 8 years. If there are specific document retention requirements associated with a Capital Project, FSD will inform the Project Sponsor at account set up.

Further information on retaining documents within the College can be found: [https://www.tcd.ie/about/policies/records_management.php](https://www.tcd.ie/about/policies/records_management.php)

### 12. CLOSE OUT OF CAPITAL PROJECTS

Once a Capital Project is completed there is a close out procedure to be followed which will result in the Award and Project on Oracle being closed.

**Projects under €50k**

The Project Manager, who has access to the OBIEE Reports for their Capital Projects, will confirm the final statement of expenditure for the project. On receipt of this, FSD will advise the Project Sponsor that the Project Manager has confirmed the final expenditure figure and is in accordance with the figure reflected on the OBIEE Report. The Project Sponsor should satisfy him/herself that all expenditure required to bring the project to completion has been properly recorded, all open Purchase Orders are closed and all income required to fund the Project is transferred to the Capital Award. If the funding is from multiple sources, the Project Sponsor should ensure that funding is ring-fenced for the specific Capital Project and co-ordinate with FSD in the recovery of related funding. The Project Sponsor will remain responsible for the Capital Project during the period over which funding is to be recovered. If the net position results in an excess of expenditure over income the Project Sponsor will provide a code against which this spend may be written off. FSD will ensure that all income has been recorded against the project and that the balance (income less expenditure) is zero and set the project to close. Once closed, a project should not be reopened.

**Projects with a value greater than €50k**

The Project Sponsor & Project Manager will submit the project to CRG for practical completion closeout. In advance of the project being considered for closeout by CRG, the Project Sponsor & Project Manager will confirm the final expenditure figure to the PMO. The Project Sponsor will be responsible for ensuring that the OBIEE Report reflects all of the expenditure associated with the completed project and should notify FSD of any anomalies on the OBIEE Report. Once notified, FSD will be responsible for the application of corrections to the OBIEE Reports.

The Project Sponsor should satisfy him/herself that the project has been delivered in full and that all expenditure required to bring the project to completion has been properly recorded, all open Purchase Orders are closed and that it is appropriate to seek practical completion closeout from CRG. The Project Sponsor will complete the Close-out checklist and send it to CRG for approval to close out a project.

CRG close-out approval will be forwarded to FSD for updating on Oracle. FSD will set the project to a soft close on Oracle thereby allowing for the recovery of funding over the
prescribed number of years and until such time that the total expenditure on the project has been recovered in full.

Once the recovery of funding is completed, FSD will set the Project to ‘Close’ and notify the Project Sponsor.

For further information on the close out of Capital Projects:
Refer to Section 2.6 and 2.7 of the PMO Handbook https://www.tcd.ie/local/pmo/

13. QUICK LINKS

a) General
Glossary of Terms: Located on G:\Capital\Capital Glossary Terms
Link to Financial Information System ‘Oracle’: https://fis.tcd.ie
FIS Support email address: fis-support@tcd.ie
Online-training for OBIEE: https://www.tcd.ie/local/fis/online_training/training_index.php
Oracle Access Forms: www.tcd.ie/local/fis/oracle_access_forms/forms.index.php
Estate and Facilities Department ‘EFD’ website: http://www.tcd.ie/Buildings/

b) Capital Project Set Up Forms

c) Capital Expenditure
FSD Coding Structures: https://www.tcd.ie/financial-services/coding/index.php
Expenditure types: https://www.tcd.ie/financial-services/coding/expenditure_categories_and_types.pdf
Staff Pay Transfer Form: https://www.tcd.ie/financial-services/forms/index.php#researchforms
Staff Nomination Form:
http://www.tcd.ie/hr/assets/doc/Nomination_for_Appointment_Form_2013.doc

d) Taxation
Further information on VAT is available at the following link:
Further information on Withholding Tax is available at the following link:
https://www.tcd.ie/financial-services/tax/tax_pswt.php

e) Policy and Procedures

College Travel Policy: https://www.tcd.ie/financial-services/docs/Travel_Policy.pdf

Subsistence Policy:
https://www.tcd.ie/financial-services/docs/Travel_and_Subsistence_Booklet.pdf

Human Resources Recruitment Procedures can be found at:
https://www.tcd.ie/hr/procedures/recruitment/

Procurement Policy and Procedures:

Publicity Requirements Policy:
https://www.tcd.ie/Communications/local/hea-publicity-requirements/

Retention of Documents Policy:
https://www.tcd.ie/about/policies/records_management.php