# Trinity College Dublin
## Coláiste na Tríonóide, Baile Átha Cliath
### The University of Dublin

*Treoirlínte Mínitheacha agus Polasaithe Gaolmhara ar Bhainistiú Airgeadúil Deontas agus Conarthaí Taighde*

**Explanatory Guidelines and Related Policies for the Financial Management of Research Grants and Contracts**

Reviewed Feb 2014
*(Document consistent with College policies as at Feb 2014)*

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# 1.  INTRODUCTION

The Times Higher Education QS World University Rankings places Trinity College Dublin (TCD) in the top 50 Universities worldwide and 13<sup>th</sup> in Europe in 2008. TCD also now ranks in the top 1% in the world in 14 ISI subject fields (2004: top 1% in 7 subject fields) – positioning Trinity as the leading research institution in Ireland as a direct result of its peer-reviewed publication output which increased by over 60% per annum between 2003 and 2008.

Trinity College's strategic vision to 2014 seeks to consolidate this international recognition by continuing to strengthen the essential interconnectivity between research, graduate and undergraduate education and innovation.

Trinity College's research strategy sets out clearly and concisely, for sponsors and stakeholders alike, how the College defines and identifies the research areas in which it has recognised excellence and critical mass, and how it will ensure the timely recognition of emergent areas with the potential to become major strengths in the future.  Now, more than ever, when the College faces challenges to maintain and diversify its funding base and to increase the percentage of non-exchequer research income, this clear research strategy will underpin its ability to identify new opportunities in an increasingly competitive and complex domestic and international funding environment.

The following guidelines are intended to serve as an aid in this complex environment, and to assist researchers to negotiate and administer their research grants and contracts efficiently and effectively.

The variety of activities covered by these guidelines will by its very nature be broad, but the starting point must remain the fact that financial support from sources external to the College should be accepted only for work, which is either fundamental research, or applied research of academic interest.  Research projects should satisfy at least one of the following criteria:

- deal with a problem of intrinsic research interest;
- provide a good basis for advanced post-graduate training in the discipline concerned;
- represent utilisation of special expertise, or of a scarce or expensive resource, not readily available elsewhere in the country.

TCD engages in research and development projects covering a variety of areas, linking academic and technological advances with practical business or industrial applications. The College works closely with the IDA and Enterprise Ireland to promote Ireland as a location for knowledge-based industry and actively engages with both National and International funding agencies/companies.

Any member of staff may carry on exploratory negotiations for financial support of research work, but the proposals must be approved according to the above criteria by the Head of School to which the member of staff (Principal Investigator) is attached before formal agreement with the sponsoring body. Furthermore it is the responsibility of the Principal Investigator, in consultation with the Head of School, to ensure that the provisions of the contract or grant are realistic.  Also, members of staff should remember that they are acting on behalf of the College when negotiating with potential sponsoring bodies and therefore should aim to protect the interests of College at all times.

We hope that you will find this document useful, and wish you every success with your research.

Signed:                                    Signed:

     **Dean of Research**                       **Research Accounting Manager**

   **Date:  May 2009**                      **Date:  May 2009**

## 2. **PRE AWARD – RESEARCH DEVELOPMENT OFFICE AND CONTRACTS OFFICE**

### TRINITY RESEARCH & INNOVATION (TR&I)

The Research Development Office and Contracts Office, Trinity Research & Innovation (TR&I), are located in the Innovation Centre, O'Reilly Institute.

### Research Development Office

The Research Development Office will assist with pre-award aspects of research application submissions to research sponsoring bodies including the following:

1) Assisting in sourcing and publicising information in relation to research grants provided by external bodies to Principal Investigators in College;
2) Providing advice to Principal Investigators on all aspects of research grant proposal/application formulation;
3) Authorising research applications;
4) Introducing business and industry to TCD;
5) Advising on intellectual property matters;
6) Assisting new ventures (Campus Companies) to establish themselves.

The primary responsibility for the origination, development and preparation of proposals rests with the Principal Investigator. All proposals are expected to be relevant to the interests and expertise of the Principal Investigator and shall be consistent with and contribute to the mission of TCD. While awards for successful projects are made to TCD, the Principal Investigator is responsible for the management, execution, and completion of the project, including submission of all required reports. Information, assistance and technical support are provided to the Principal Investigator during the pre-award process by TR&I  https://www.tcd.ie/innovation/for-trinity-innovators/contracts/

### Contracts Office

The Contracts Office main focus and priority is to review  pure research contracts within current College policy and procedure and based on standard practice as per FC minutes FN/05-06/88 (21/06/06) and  FN/06 – 07/42 (07/02/2007).

Once a contractual document is received from a sponsor and/or Principal Investigator; it is reviewed and negotiated in a timely fashion allowing for prompt acceptance and signature ensuring sponsor deadlines are met. Documentation is then transferred to the Financial Services Division and for quick progression of documentation to the Financial Services Division for research account set-up. The Contracts Office negotiates terms and conditions ensuring any potential exposure and/or liability to College is limited, internal College policies are adhered to and College / School / Principal Investigator are in a position to comply with same.

For research contract amendments please refer to the table of contents in this document for the page referencing contract amendments. For further information on the services provided by the Contracts Office, TR&I, please refer to our web pages  https://www.tcd.ie/innovation/for-trinity-innovators/contracts/

TR&I staff contact details and information may be obtained from:
https://www.tcd.ie/innovation/for-trinity-innovators/contracts/or from the internal College directory.

## 3.  AUTHORISATION BY COLLEGE OF RESEARCH PROPOSALS AND APPLICATIONS

Given that a research application and, if successful, the resulting contract from the College names TCD as the host organization, it is the College's right to be aware of all such applications being made in its name and to conduct checks on its behalf to ensure that all issues and elements of risk such as financial, intellectual property or other have been minimized or brought to the attention of those involved. Therefore, **all** formal research grant applications to external bodies are required, by College policy, to be authorised and endorsed by the Research Development Office in TR&I **even** if the sponsor does not appear to require an institutional endorsement of the proposal.

Where the sponsor does require endorsement and refers to institutional endorsement of proposals by the Dean of Research and/or Financial Services Division, this endorsement at the application stage is carried out on behalf of College by the Research Development Office. Depending on the sponsor and grant type the signature of the Technology Transfer unit in TR&I may also be required.

Prior to an application being presented for endorsement by TR&I, the signature of the Principal Investigator and the Head of School/Director of Trinity Research Institute (TRI) must first have been obtained.   TR&I will generally endeavor to turn a proposal around in 48 hours; however, different schemes do have different internal deadlines. Where there are calls for proposals for which there are likely to be many applicants or for which the grant size is very large or where co-funding is required, then strict internal deadlines will apply.

Information on funding opportunities and grant internal and external deadlines are advertised around College via:
> • Research Focus
> https://www.tcd.ie/research/rdo/findfundingopportunities.php

In general research application submissions to TR&I must be accompanied by:
> • Original copy of application signature page signed by Principal Investigator and any collaborators;
> • Photocopy of the same page signed by Head of School/Director of TRI (TCD requirement only, not for the sponsoring body);
> • Budget and budget justification pages. (You may wish to email the budget to the TR&I for checking before sign off.

Applicants should check the Research Development's Office web site, Research Focus and/or Research Development Office Staff for exact requirements relating to a particular call as both sponsor and College requirements may differ based on the nature and scale of the application.

When putting together a research proposal please note the recommended salary scales for additional contract research staff available at:
https://www.tcd.ie/research/rdo/local/support-services/contract-researcher-scales.php

This contract research salary scales web pages also indicate in what instances (which sponsors) the following paragraph is utilised:

"*Fixed term contract workers have entitlements to benefits equivalent to full time permanent staff. Obligations arising from legislation associated with the employment of fixed term contract workers on the grant (including but not limited to pension provision, sick pay, redundancy pay, paid maternity leave or other paid or non-paid leave or entitlements) should be borne by the sponsoring body. Acceptance of the grant contract is predicated on the understanding that funding will be made available by the sponsoring body to cover such existing and any future pay costs that arise because of legislation and/or pay awards applied which are outside the control of the University*;"

The Research Development Office can also offer advice in this regard.
https://www.tcd.ie/research/contact/rdo.php


**Policy for Broadening Participation in Research Funding**

Any contract member of staff may apply for competitive research funding, subject to the terms and conditions of the funding agency in question, where;

      i) The salary of that staff member will be fully funded from the grant;
      ii) The grant in question would be at least cost neutral to College on a marginal basis.

Approved by Research Committee (RS/10-11/46) & (RS/13-14/29) and Finance Committee (FN/10-11/81).

• Where contract staff are eligible to apply for a particular grant as Principal Investigator and proceed with a submission, they must complete a contract staff sign off sheet (signed by Head of School/Director of TRI) available at:
https://www.tcd.ie/research/rdo/local/documents/

• Where retired staff are eligible to apply for a particular grant as Principal Investigator and proceed with a submission, they must complete a retired staff sign off sheet (signed by Head of School/Director of TRI) available at:
https://www.tcd.ie/research/rdo/local/documents/

• A generic non sponsor specific checklist for proposal submission and the documents specified in the checklist is available at:
https://www.tcd.ie/research/rdo/local/documents/

## 4.  CONSTRUCTING A BUDGET

A Principal Investigator proposing to make an application to a sponsoring body must prepare a budget for the application. There is one simple rule for constructing a budget: request what you need to deliver on what you say you're going to do! The Research Development Office can help with any budget queries.

The amount of funding that can be requested, and items which are considered eligible costs, should be outlined in a particular scheme's guidelines or call for proposals.  You should read this information carefully.  Many aspects of the budget will depend on the funding sponsor and there may be eccentricities!  For example, some sponsors do fund 100% of all eligible costs whilst others do not.

One of the core activities of the Research Development Office is to confirm the financial elements of a proposal before its submission to a sponsor.  The office checks that any College stipulations and sponsor conditions are followed.  The staff will look closely at personnel, both contract researchers and PhD students.  It will speed up the process greatly when all elements of personnel costs are listed individually and, where requested by the sponsor, clearly explained in the budget justification section of the proposal.

The document "Constructing a Budget" a copy of which may also be useful is available at:
https://www.tcd.ie/research/rdo/local/documents/.


### GENERAL PRINCIPLES

The general principles related to the specific cost regulations above are that costs charged to a project should be:

- actual, economic and necessary;
- incurred during the duration of the contract;
- eligible for the particular grant to which they are coded;
- authorised by the relevant account signatories;
- coded to the correct account code.

All constituent cost elements of a research contract must be included in a cost proposal. These constituent cost elements should include the following:


## 5.     RESEARCH EXPENDITURE

### DIRECT COSTS

Are those costs that can be identified accurately with a specific research project, Examples are:

- the salaries of staff employed specifically to carry out the research work;
- the materials and equipment purchased for the project;
- if the project requires the building or renting of new infrastructure, or if existing infrastructure needs to be modified, this is a direct cost if considered eligible by the sponsoring body.

Please check the sponsoring body's eligibility rules to ensure your proposed cost categories are eligible. Direct costs in relation to research expenditure could be identified as follows:

**a) PERSONNEL**

**1) Recruitment**
The College has a stated strategic objective of recruiting and retaining the best staff and recommends that all recruitment is conducted (a) in a manner which attracts and identifies the most talented staff and (b) in compliance with all employment legislation and College policy.

Appointments of research staff require approval of the Faculty Executive Committee through the submission of a nomination form to the Human Resources Advisor within the Faculty.

Research vacancies can be advertised on the Principal Investigator's Discipline or Schools website or on the Current Vacancies section of the Human Resources web-site (by contactinghr@tcd.ie). Those posts advertised on the vacancies page will also be posted on the EURAXESS (EU Research Careers portal), and through this web-site on the 'Science' web-site, free of charge. Advertising in any other mediums can be managed through Human Resources, with the cost reverting to the research code (if recruitment is deemed an eligible cost, otherwise the cost will revert to the associated School/TRI). In advance of advertising, Principal Investigators should refer to the funding agencies requirements to include logos on their advertisements.

Taking cognisant of the requirements of the funding agency, recruitment of research staff may be held through public competition, managed by the Principal Investigator or the Human Resources recruitment team. Applications should be acknowledged upon receipt and advised of the status of their application at the completion of the process. Clear records should be kept to provide feedback to non-shortlisted/non-appointed candidates, as this information can be requested under Freedom of Information. Recruitment procedures of research staff should conform to the School's/TRI's standard policy. Records and correspondence (e.g. Job Specifications, copies of Advertisements, Notice of Offer and Notice of Rejection should be kept on file as the funding agency may wish to examine these as part of an audit. Further information on Human Resources Recruitment Procedures may be found at: https://www.tcd.ie/hr/resourcing/index.php.

Research staff from outside of the EEA no longer need to apply for employment permits and can be issued with a Hosting Agreement for the duration of their contract of employment. Full information on the Hosting Agreement scheme is available from the Human Resources web-site http://www.tcd.ie/hr/. Useful information for researchers intending to relocate to Ireland may be found at http://www.researchcareersireland.com

**2) Contracts**
Following the approval of a nomination form through the Faculty Executive Committee, the research staff member will be commenced/extended on payroll and issued an employment contract. Research contracts should reflect the project that the employee will be working on and the source of the funding, and this will form the basis of the specific purpose of the contract – so it is very important that this information is included in as much detail as possible on the nomination form. Principal Investigators should not engage with potential employees in any correspondence of a kind which could be construed as constituting a contract of employment, or any term or condition thereof. Any contract issued should be signed and returned to Human Resources as this is an examinable document during audit.

**3) Salary**

It is a matter for the Head of School/Director of TRI and the Principal Investigator to be satisfied that sufficient funds are available within a research grant to meet both the basic salary and the associated employer's expenses – i.e. Pay Related Social Insurance contributions, employer's pension contributions and /or redundancy costs where these are allowable expenses within the grant. The availability of these costs will be verified in the approval process at the Faculty Executive Committee. (It should be noted that, under the Protection of Employees (Fixed Term Work) Act 2003, all research staff engaged on fixed-term contracts are eligible for pension benefit.) Where administrative, technical or other support staff are to be engaged, the salary offered should, so far as possible, reflect current College salary scales for the relevant grades and, in the case of multi-annual grants, provision should be made for the payment of increments on the relevant scale. For salaries of researchers, many sponsoring bodies currently reference the IUA salary scales which may be accessed at:

https://www.tcd.ie/research/rdo/local//support-services/contract-researcher-scales.php

Where it is practical to do so, provision should be made for any general pay increases which arise from national wage agreements. While some sponsors are unwilling to make provision for such increases, it is worthwhile, at the time of making the grant application, to register with the sponsor the College's policy that research staff should benefit from nationally-agreed pay increases.

## 4) Employment Control Framework for the Higher Education Sector

In the case of all posts not funded from core resources, a deferred liability exists where the employees in those parts are members of a public service pension scheme. In such cases, any new posts created will be subject to an employer's pension contribution charge of 20% of gross pay, representing the estimated contribution required from the project funder in addition to the employee's own personal pension contribution, to cover the deferred cost to the Exchequer associated with the future pension entitlements of the post holder.

The effect of this statement is that from March 11th, 2011 the budgeted costs for research staff in all proposals should include an employer's pension contribution of 20% of Gross Pay, irrespective of the source of funding (i.e. Exchequer or non-Exchequer).

## 5) Redundancy

A redundancy may occur where one of the following situations arises:

(a) The work has ceased or is about to cease;
(b) The work will no longer be carried out in the same location;
(c) The requirement to carry out the work has ceased, or is expected to cease or diminish;
(d) The work is to be done in a different manner for which the employee is not sufficiently qualified or trained;
(e) The work is to be done by a person who is also capable of doing other work for which the employee is not sufficiently qualified or trained;
(f) Where a fixed term of specific purpose contract is not being renewed.

It should be remembered that in the first instance it is the post to be made redundant that should be identified. Once the post has been identified it will be necessary to establish if this will result in an employee being made redundant. Where possible alternative options to redundancy should also be considered, these may include alternative work, redeployment and/or reduced hours. In certain circumstances employees who are made redundant and who have worked continuously for at least 104 weeks are entitled to receive a statutory redundancy payment. Where a redundancy situation might arise you should contact Human Resources for detailed advice.

At its meeting of 22nd of January 2014 the Planning Group agreed the following procedure/policy with respect to redundancy costs arising on research grants:

It is College policy that redundancy costs are treated as direct research costs and where allowed by the funding agency should be charged as such. Only those costs directly related to the time spent by the staff member on the research grant will be charged as a direct cost (if allowed by the Funding Agency); a research grant will not be expected to cover costs accruing from service years spent on different grants. Ineligible redundancy costs (or parts thereof) will be transferred from the research grant and charged against a centrally held redundancy provision.

A research provision of 5% of the academic share of indirect costs will be set aside to cover redundancy costs currently not met as 'direct costs' by funding agencies. This will be administered centrally.

(a)  The contribution will be taken from all awards contributing to indirect costs in 2013/14, irrespective of the start date of the award.

(b)  There will not be a retrospective application of this policy to indirect costs previously transferred to Schools.

(c)  The contribution will be taken irrespective of the make-up of the direct costs of an award (i.e. even if no staff are to be employed)

If a redundancy is paid directly from a research award (and deemed eligible by the funding agency) the relevant School/Institute will be reimbursed the amount of the redundancy up to the 5% contribution taken in respect of this award to avoid the grant being 'double-charged'.

The provision will be monitored throughout the year and if necessary the percentage contribution will be adjusted in future years if the actual costs are materially different to the provision.

College will continue to press the National Funding Agencies to accept redundancy costs as eligible direct costs.

This was subsequently approved by the Finance Committee (meeting 24/03/2014)


## 6) General Information on Staff Matters

If further information should be required on any matter relating to the employment of research staff then Principal Investigators are invited to contact the Faculty HR Adviser and/or the Recruitment Section (Ext. 1678) on matters relating to advertising, contracts and recruitment generally; the Staff Planning Section (Ext. 3364) on matters relating to salaries and related costs or the Staff Relations Section (Ext. 3328) on matters relating to pensions, grievance procedures or redundancy.


## b) STUDENT STIPENDS AND FEES

If research students are to be engaged specifically on a project, a sum to cover their stipends at an agreed rate should be included in the costing.  Where it is allowable by the sponsoring body please make provision for fees and stipends annual increases. See following website for more information:
http://www.tcd.ie/financial-services/fees/fees_coursefees.php

When a student's fees are to be paid from a research account it is vital that the Fees Office receive written notification approximately fifteen days in advance of the student attending for registration.  This is required in order that the necessary details can be coded to the students account on time.  Check the

funding agency's terms and conditions in relation to Non-EU fees and fees capped at a specific rate. In the situation where a funding agency's contribution to academic fees is capped resulting in a shortfall, and where a decision is taken not to pass this cost on to the student, the School to which the student is registered, will meet this cost.  If the research account is housed in a TRI, the cost may be shared by pre-agreement between the School and TRI.

For further information:

On new Post-graduate students contact GSO at:

https://www.tcd.ie/graduatestudies/contact/.

On Post-graduate students already assigned to a research account contact the Fees Office at:

http://www.tcd.ie/financial-services/gen_contacts.php#feescontact

## c) TRAVEL AND SUBSISTENCE

Travel and subsistence expenses directly related to the project, and at the usual institutional or other agreed rates, should be included.  The College Travel Policy is available at:

https://www.tcd.ie/media/tcd/about/policies/pdfs/Travel_Policy.pdf

For current Department of Finance subsistence rates please refer to:

https://www.tcd.ie/financial-services/assets/pdfs/Travel_Subsistence_Rates_Jan_2025.pdf

TCD organises a Travel Insurance Scheme provided the journey is authorised by the Head of School/Director of TRI.  The appropriate form which is available for completion on the Director of Buildings Office website should be completed prior to the commencement of the journey. For further information please refer to:

https://www.tcd.ie/estatesandfacilities/services/business-support-unit/insurance/

## d) CONSUMABLES

An attempt should be made to specify those consumable items that will need to be specifically ordered for the project either from an external preferred supplier or from an internal College source. If consumables are received from an internal source such as a school store, an official College invoice will be processed (Internal Trade)

Please note that most sponsors indicate specific cost value cut off points above which equipment items must be claimed under 'equipment' rather than 'consumables'.  Always read the sponsor guidelines in this regard as the levels may differ from the advice above and ensure that you request the costs from the correct cost category (consumables or equipment).

Details on all internal invoices should include the number and description of items supplied for each type of consumable together with the unit price and appropriate research code.  The invoice should be signed by the Head of School/Director of TRI (or their delegated responsible official) supplying the goods and authorised for payment by the Principal Investigator.

Please refer to the section on Tendering which covers preferred suppliers.

### e) POSTAGE AND STATIONERY

Postage and stationery costs, which are identifiable, should be included as a direct cost in all research applications/proposals provided they are an allowable cost by the sponsoring body. Please check the terms and conditions for clarification.

### f) TELEPHONE

The costs of telephone services will not always be identifiable for particular projects unless separate lines exist for the exclusive use of given projects. In the case of new installations/additional extensions, solely supporting research activity, the cost of the work is identifiable and the research project will be charged with the following provided it is an allowable cost by the sponsor:

- new installations;
- rental on all new installations;
- calls;
- all moves and changes to existing services that involve the time of the telephone technician.

If one extension is shared by several research projects the suggestion is that one cost centre pick up the rental charges and that each research project apply for a pin number. Calls will be charged against each pin number and therefore the associated cost centre.

Please check the sponsoring body's terms and conditions in relation to mobile phone costs.

The Director of Buildings' Office will be able to give advice on telephone costs. For further information please refer to: https://www.tcd.ie/itservices/kb/telephone-services/

### g) INFORMATION SYSTEMS CHARGES

IS Services offer a number of services throughout College and some costs are incurred by Disciplines for the provision of these services. There are standard charges and charges which are negotiated with Disciplines or Schools on a case by case basis.

Standard charges include:
- The distribution of computer software – the cost of copying and redistributing the CD's in accordance with our Campus agreement are the only costs passed on to the customer.
- Network cables are sold at cost price.
- ECDL testing is a set fee.
- Network points – installation of network points involves specialised work on the network infrastructure. Work is carried out by contractors employed by IS Services. The cost of this work varies depending on the work being undertaken and Disciplines are advised of the costs prior to the work commencing. Once the points, have been installed, there is a standard activation charge of €100 per network point and an annual charge of €100 which was a policy set up in 2003 to cover the cost of regular maintenance, upgrades and replacement components.
  - IS Services also under take limited repairs. Labour and parts are charged for this at a nominal rate.
  - Photography. Prices are set in accordance with the service provided.
  - Video duplication and audio cassette duplication. The cost of the tape and a small copying charge will be borne by the customer.

Negotiable rates include:
- Special consultancy and services specifically requested by users.

- Charges for maintenance and hosting of servers and storage by IS Services. These charges are negotiated on an annual basis.
- Use of student computer rooms which may be charged for in special circumstances.
- Use of IS Services and associated facilities which may incur a cost for conferences; photography, audio and video.

For more information please refer to: https://www.tcd.ie/itservices/

## h) Procurement

The Head of School/Director of TRI is responsible for the procurement of goods and services in accordance with the College's procurement policies and guidelines.

It is a basic principle that competitive tendering should always be used. The core College objectives in the procurement of supplies and services are to achieve efficiency, effectiveness and best value for money in terms of overall life cycle costs; to deal with quality suppliers, contractors and service providers; to operate in a fair, open, transparent and non-discriminatory manner in the market place; to comply with all relevant European and National legislation and Government regulations and to operate to the highest ethical standards.

For further information please refer to: https://www.tcd.ie/financial-services/procurement/policies-procedures/index.php

For a listing and details of TCD's preferred suppliers, which have been chosen following tender competitions, please refer to: https://www.tcd.ie/financial-services/procurement/suppliers/

It should be understood that any purchase of items and/or services valued singly or cumulatively over €25,000 (excluding VAT) will always necessitate the use of a tendering process. This must be carried out through the Procurement and Contracts Officer.

Three written quotations must be obtained for all items and/or services, valued individually or cumulatively, between €5,000 and €25,000 (excluding VAT).

Please note that the Head of School/Director of TRI or their delegated responsible official is responsible for ensuring that a current, valid Tax Clearance Certificate is obtained and furnished to the Financial Services Division in advance of contracting any new supplier, where the total expenditure is expected to be in excess of €10,000 over any 12-month period. Failure to follow proper procurement procedures may result in costs being rejected at audit resulting in financial loss to College.

For further information on tendering/procurement procedures please refer to:

http://www.tcd.ie/procurement/policies.php

## i)  CAPITAL EQUIPMENT PURCHASES

The full costs, including installation costs of items of equipment must be included and these may require provision against inflation and/or currency fluctuations if delays in supply are foreseen. Full costs include delivery, insurance, duty, software upgrades, energy consumption, staffing etc. The maintenance costs of major equipment acquired by means of a grant should where possible be covered by that grant. https://www.tcd.ie/financial-services/procurement/policies-procedures/index.php

The ownership of equipment acquired under research grants varies according to the sponsoring body. It should be arranged that ownership will pass to the College either immediately or upon completion of the project.  Principal Investigators should however closely study the conditions attached to the grant and

not lightly assume that major items of equipment will be retainable by the School/TRI for research projects unconnected with the original project. Thereafter expenditure on maintenance of this equipment and associated costs (if the equipment is retained) is likely to become a charge on the School/TRI and will have to be met from the School's/TRI'S budget. For the College's depreciation policy for all asset purchases, please refer to the College's current financial statements:

https://www.tcd.ie/financial-services/financial-statements/

The Head of School/Director of TRI is responsible for the full and accurate recording of assets on the asset register in accordance with procedures as set out by the Director of Buildings' Office. The insurance risk associated with equipment not being entered on the asset register is a matter for your own School/TRI.

For further information please refer to: https://www.tcd.ie/financial-services/assetregister/index.php

Many sponsors will request quotations at the time of application for a piece of equipment proposed as part of the requested budget where the value of that piece of equipment is above a certain sponsor specified limit rather than as indicated above. This requirement does not replace the College procedures as outlined above.


## j) PURCHASING CARD SYSTEM

Purchasing Cards are credit cards which will be allocated to named staff of the College who are authorised to use them. It is a fast, flexible purchasing method for processing orders from suppliers that accept credit cards. The Purchasing Card system is used for low value invoices valued at €1,000 (incl. VAT) or below.

It is the responsibility of the purchasing card administrator to retain all documentation (orders, invoices, delivery notes, VISA vouchers and receipts) for auditing purposes, failure to do so may result in financial loss to the School/TRI.

For further information please refer to:

http://www.tcd.ie/financial-services/acpayable/acp_pcards.php


## k) VAT

VAT is a very complex issue for higher education institutions and should be dealt with very carefully. This is particularly true where a College staff member within a School/TRI provides or undertakes a research service for a third party.

In general research agreements with National Funding Agencies (i.e. SFI, HRB, etc.) are non-VATable (also call 'non-recoverable' – i.e. College cannot recover the VAT it incurs from the Irish Revenue) i.e. College does not charge the sponsor VAT and the cost of consumables and equipment etc. are charged inclusive of VAT against the research grant.

Since 2001 certain research activities have been deemed VATable by the Irish Revenue, that is, College is required to charge the sponsor VAT at the appropriate rate and to then remit this VAT to Revenue. Any VAT incurred by the Principal Investigator on the purchases of consumables or equipment will be reclaimed by College from Revenue and will not be charged against the research grant. VAT is charged to the sponsor on the entire cost of the project, irrespective of what the Principal Investigator intends spending the research income on.

All invoicing for research grants should be prepared by or be approved by Research Administration.

Under Irish law, TCD must **self-account** for Irish VAT at the appropriate rate on all purchases of goods/services from abroad. When you receive a quote in respect of the cost of imported goods and services, it can sometimes appear to be cheaper than the equivalent cost of goods purchased in this Country but there can often be a concealed VAT cost.

In general, suppliers from outside the Ireland will not quote a VAT charge on the goods or services supplied by them to College because the charge to VAT arises within the country (country of destination) and not in the country of origin. So in general when an invoice is received from an overseas supplier Irish VAT will be required to be added by the Financial Services Division.

For further information please refer to:

https://www.tcd.ie/financial-services/tax/tax_internal/tax_vatforeignsuppliers.php

For further information on general VAT queries please refer to:
https://www.tcd.ie/financial-services/tax/tax_internal/tax_vat.php

Or contact any member of the Research Administration Section at:

http://www.tcd.ie/financial-services/gen_contacts.php#researchcontact


## l) PROFESSIONAL SERVICES WITHHOLDING TAX (PSWT)

Where consultants and external sub-contractors (non-capital) are engaged on a research contract these contractors will be paid on invoices less withholding tax (the rate of tax applicable is the standard income tax rate). This applies to all non-state funded organisations/companies.

The University is obliged to deduct withholding tax at the standard rate of income tax from the total payment due, including any amount of expenses, but excluding VAT where a relevant payment is made to a specified person. This deduction is managed by the Accounts Payable Section within the Financial Services Division.

Withholding Tax will have no financial implications on the amount included in the research budget.

For further information please refer to:

http://www.tcd.ie/financial-services/tax/tax_pswt.php
https://www.tcd.ie/financial-services/procurement/policies-procedures/index.php

## INDIRECT COSTS

Indirect Costs are costs incurred in the course of a research project but which cannot be attributed specifically or exclusively to the project. They are those costs involving resources used on a common basis by different individuals and groups, making it difficult to assess precisely which users should pay what share. Examples of such indirect costs are space, light, heat, maintenance, library services and computer services. Other examples are the administrative support required to deliver the project, including recruiting staff, procurement and financial reporting/management. See overleaf for the College policy on the inclusion of and allocation of indirect costs earned on research grants.

## 6. **POLICIES**

### a) **INDIRECT COSTS (OVERHEADS) POLICY**

Funding received in respect of indirect costs is not intended to support elements which should be directly costed to research grants. Directs costs are those that can be identified accurately with a specific research project and include (but are not limited to) postgraduate fees and stipend, travel, consumables and material, research staff salaries, technical staff, research and laboratory equipment, maintenance contracts on research equipment, specialised facility access fees, consultancy costs etc. If the project requires the building or renting of new infrastructure, or if existing infrastructure needs to be modified, this is a direct cost.

Subcontracting/Third Party Costs: In certain instances, indirect costs should *not* be calculated on the cost of services provided by a Subcontractor/Third Party; however this should be clarified in advance with the College/Financial Services Division.

Indirect costs are subject to audit by any/all of the following: Sponsor Auditors; the C & AG; the College Auditors etc. It is therefore the responsibility of the host academic unit(s) (Schools and/or recognised TRIs) and associated service areas to justify the expenditure and accounting for the indirect cost allocations received.

Indirect costs are derived or calculated from research expenditure, not research income i.e.**:**
**The overarching principle is that indirect costs always follow activity.**

- On all grants bearing less than 20% indirect cost provision, a minimum 10% of the cost/value of the grant will pass to College for investment in central supports and services. The balance shall pass to the academic unit(s) (Schools and/or recognised TRIs*) generating the provision on a pro rata basis derived from their proportional activity on the grant.
- Grants bearing indirect cost provisions above 20% of the eligible direct costs, 50% of the indirect costs provision will pass to College for investment in central supports and services and 50% shall pass to the academic unit(s) (Schools and/or recognised TRIs) generating the provision on a pro rata basis derived for their proportional activity on the grant. However, this is subject to the terms and conditions of individual sponsors.
- Where units are engaged on industrial *sponsored* research (wholly industry supported or contract / fee for service work) a 40% indirect cost rate will apply. The aforementioned apportioning of College / Unit elements will apply – see second bullet point above.
- Where units are engaged on industry *collaborative* research (i.e. where outputs / rewards are appropriately shared by the parties through a binding agreement and/or where government agency is involved in supporting the College elements of the programme) an indirect cost rate equivalent to that operated by the State funder will apply to the industry supported direct costs of the programme – with a baseline of 30% indirect costs applied if no State support rate is articulated in the scheme. The aforementioned apportioning of College / Unit elements will apply – see second bullet point above.
- It is recognised that certain research grants explicitly bear no indirect costs – this policy does not preclude involvement on such activities, however in such cases *all* eligible costs relating to the execution of the activity should be costed to the grant directly – including identifiable technical and support services time and costs.

Indirect costs are derived or calculated from research expenditure, not research income i.e.**:**

| Indirect cost percentage | Cista Communis | School / Institute* |
|---|---|---|
| </= 10% of Direct Costs | All | - |
| 10% up to 20% of Direct Costs | 10% | Balance |
| > 20% of Direct Costs | 50% of indirect costs received | 50% of indirect costs received |
| European Commission Framework 7 programme grants, on which there is a matched funding requirement on College, are excluded from above as per Finance Committee minute FN/06-07/02 | | |

Revised Policy Approved by Research Committee (RS/09-10/65) and Council (CL/09-10/212).

*As determined by the approved College Policy on Funding of Trinity Research Institutes.

## b) FUNDING OF TRINITY RESEARCH INSTITUTES[1] POLICY

In recognising that TRIs are initiatives born from the School structures in College and that such Institutes are only approved when their strategic and scholarly impact is clearly demonstrable for College, the following financial mechanism shall be applied to any Institutes approved by the Research Committee and Board, and made known to all proposers of future Trinity Research Institutes.

- Overheads (indirect costs), other than that portion accrued to '*cista communis*' under the College's overhead policy, from research contracts will be shared between the partner Schools and the TRI.
- For each contract related to activity under the auspices of a TRI, a standard agreement will be made and executed by the TRI, Principal Investigator and the Principal Investigator's School on the appropriate percentage distribution of those overheads arising from the research activity at the time of signature.
- The research grant will be held in a lead School or TRI-linked research account – and overheads returned to that account will be placed in the relevant unit's Self Financing Account (F90) for appropriate distribution between the partners.
- Multiple Principal Investigator awards will be treated in the same manner. This distribution mechanism of research institute overhead will recognise any constraints and commitments of distributions already committed by OIP schemes.
- A level of support staffing and operational support for the TRI will be negotiated to reflect both the level of support afforded to Principal Investigators in their home Schools and the existing support in place for the precursor of the TRI by the partner Schools. The TRI should be supported in efforts to augment such supports through funding from external sources, and the appropriate pro rata (percentage) levels of support staff costs included in research grant applications as direct costs.
- In all cases, every effort should be made to attain full economic costing for these activities from all sources of research income – both exchequer and non-exchequer. The cooperation of the TRIs in dealing with these sources and their compliance with overhead level requests in grant submission will be paramount to attaining this goal of fully funded activity.
- In relation to recording of research activity in the College's Annual Statement of Research Accounts – it is proposed that all TRI-linked Principal Investigator income will be recorded in a sub-section under their home School cost code. Annual returns to Finance Committee will therefore record research income as to home Schools. The Financial Services Division will also provide research income data for the TRI for Finance Committee reporting at financial year-end.

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[1] This document applies to CRANN and to all subsequent Trinity Research Institutions (as defined by the Research Committee) and approved by College. It does not apply to the Trinity Long Room Hub as the TLRH was approved as an Institute with a funding model agreed by all constituent Schools.

- The College recognises that Trinity Research Institutes are flagship programmes with high external visibility and are highly research intensive activities – accordingly internal mechanisms for distribution of income, credits and costs must be kept under review.

For further information on TRIs please refer to the policy document available at:
http://www.tcd.ie/financial-services/research/index.php

## 7.  PROFESSIONAL INDEMNITY INSURANCE FOR RESEARCH STAFF

The College has taken out Professional Indemnity Insurance to cover staff engaged in grant-aided research projects but please note that currently cover for (i) clinical trials, (ii) medical malpractice and (iii) aviation related research are excluded from this policy, exclusions are subject to change therefore queries concerning this cover should be addressed directly to the Director of Buildings' Office https://www.tcd.ie/estatesandfacilities/services/business-support-unit/insurance/

The cost of Professional Indemnity Insurance should **NOT** be included in the costs directly attributable to a research contract.

## 8.  INTELLECTUAL PROPERTY, PATENTS AND ROYALTIES

The management of intellectual property (IP) in College is governed by the following documents:

(i)     Trinity College Policy, Practice and Regulations on Intellectual Property (IP Policy)

(ii)    National Code of Practice for Managing Intellectual Property from Publicly Funded Research, and National Code of Practice for Managing and Commercialising Intellectual Property from Public-Private Collaborative Research, where they do not conflict with College's IP Regulations,

(iii)   Funding Agency Guidelines (where applicable)

(iv)    and specific terms and conditions in specific research funding contracts with funding agencies or sponsors (where applicable).

Documents (i) – (iii) are available at https://www.tcd.ie/innovation/for-trinity-innovators/intellectual-property-commercialisation/.

The Director of Research & Innovation (TR&I) and the Technology Transfer Manager, acting via the Technology Transfer Office (TTO) section of TR&I, administer the regulations and procedures governing IP.   The TTO operates a Case Manager system, under which a technology transfer professional who has relevant technical expertise is allocated to each Principal Investigator and senior researcher   –   see   https://www.tcd.ie/innovation/for-trinity-innovators/intellectual-property-commercialisation/.   All   general   queries   should   be   directed   to   TR&I   by   e-mail to https://www.tcd.ie/innovation/contact/

College undertakes legal obligations in research contracts and other agreements as "Contractor" and as "Employer".   College owns IP created by College staff (as defined in the IP Policy)  and all IP-related agreements must be concluded in the legal name of College and signed by an authorised signatory; such agreements include non-disclosure/confidentiality agreements; materials transfer agreements, IP terms in contracts, patent applications etc.

The TTO also has responsibility for the commercial exploitation of the outputs of College research, as and where appropriate, by licensing to existing companies or by facilitating the formation of Campus Companies. Any revenue earned from commercial exploitation of IP is shared between the inventors or creators, their School or Institute and the College, as outlined in the IP Policy.

The TTO provides IP-related information and advice in regular seminars and talks, and also upon request.

## 9. ACCEPTANCE OF RESEARCH GRANTS, AWARDS AND CONTRACTS

The guidelines detailed below are general procedures however, as the Contracts Office deal with different funding sponsors; procedures detailed below may differ according to sponsor's requirements.

Where TCD is Sole Contractor / Awardee:

On receipt of a Contract (hard or soft copy) the Contracts Office carry out the following steps:
1. Contracts Office requests Principal Investigator to complete Contract Assessment Form;
2. Contracts Office reviews relevant documentation e.g. terms and conditions and revert to sponsor/Principal Investigator if necessary;
3. Contracts Office forward the research contract onto Technology Transfer Section for IP review etc. (if applicable);
4. A VAT Classification Form is completed by the Principal Investigator and Contracts Office arrange assessment of research contract for VAT (if applicable);
5. Principal Investigator forwards on a copy of the Research Contract signed by Principal Investigator and Head of School/Director of TRI once the research contract is approved for acceptance;
6. Principal Investigator completes Financial Services Division budget and Authorised Signatory Form;
7. Contracts Office sign the research contract on behalf of TCD;
8. Contracts Office return signed research contract to Principal Investigator for forwarding to sponsor;
9. Documentation sent to the Research Administration Section for account set up.

The Contracts Office also reviews contracts under the following categories:
- TCD is a Lead Partner/Coordinator*
- TCD is Partner
- TCD is a Subcontractor*
- TCD appointing a Subcontractor*
- Pre-Award Contractual Documentation e.g. MOU - TCD Sole Applicant
- Pre-Award Contractual Documentation e.g. MOU - TCD member of Consortium Application

*If there are Partners and/or Subcontractors who will be in receipt of funding from a research contract awarded to TCD further details will be required to be provided to the Contracts Office. A Partnership / Subcontract Agreement will be required to be entered into between all Partners and/or Subcontractors, in order to ensure that these agreements comply with the Prime Award. It should be noted that payments to Partners and/or Subcontractors cannot be made until such agreements have been fully executed.

Further information on the above type of contracts and general procedures in respect of same can be found on the Contracts Office web pages https://www.tcd.ie/innovation/for-trinity-innovators/contracts/

**10. Post Award Research Adminisration – Financial Services Division (FSD)**

**Research Grants and Contracts Administration**

**a) General**

The Financial Services Division advises Principal Investigators in respect of the financial administration of research income and expenditure, budgetary controls/estimates, preparation and submission of claims to research sponsoring bodies, provision of monthly statements to Principal Investigators and Heads of Schools/Directors of TRIs, along with the provision of quarterly and annual information on research projects to the Finance Committee, the preparation of the annual recurrent income and expenditure analysis on research accounts and assisting sponsoring bodies' auditors. The Research Administration Section within the Financial Services Division has the following responsibilities and functions:

**Internally – Financial Services Division**

- Coordinate the administrative paperwork associated with the allocation of research grand award and project numbers (following the Principal Investigator's completion of the necessary paperwork);
- Review and analyse the research project balances;
- Administration of income received;
    o Monies receivable under research grants and contracts should be payable to the "TCD No. 1 account";
    o Monies receivable under EU research grants where TCD acts as coordinator or a mono contractor should be credited to the Euro bank account;
    Refer to the table of contents in this document for page referencing College bank details.

**Internally – College Community**

- Assist TR&I in an advisory capacity with proposal and application queries;
- Provide information, to Principal Investigators and their administrators, on research project administration (via monthly email updates, workshops);
    Please refer to https://www.tcd.ie/financial-services/workshops/index.php to book a workshop;
- Provide financial advice in relation to account balances to Faculty Deans, Heads of School/Director of TRIs, Principal Investigators, administrators and team members;
- Prepare financial information for College Finance Committee (including quarterly risk schedules);
- Determination and justification of indirect cost contributions claimed;
- Administration of Consortium Projects;
    o where a TCD Principal Investigator is the leading partner/coordinator on a research grant, it is anticipated that they will have requested an administration budget;
    o the Financial Services Division role in such circumstances is to support the Principal Investigator as though TCD were a partner;
    o the role of the Principal Investigator (and/or research team) is to administer all other aspects of the grant according to the sponsoring body's terms and conditions (including the coordination aspect of the remaining partners).

**Externally – Sponsoring Bodies**

- Preparation and submission of grant claims/invoices to the sponsoring body (refer to table of contents in this document for page referencing grant claims/invoices/payments);
- Relationship management with the sponsoring body.

**Externally – Auditors**

- Liaise with internal and external auditors (College and sponsoring body auditors) including collating documents for the audit file.

## b) FISCAL RESPONSIBILITY

The Head of School/Director of TRI is accountable to Board through Finance Committee for all financial matters of their School/TRI. It will be necessary for each Head of School/Director of TRI to provide information and explanations to the Chief Financial Officer (or representatives) to enable the Finance Committee to consider and review the financial position of each School/TRI.

Compliance with the College's financial regulations (which are based on external requirements and best practice) is compulsory for all staff. It is the responsibility of the Head of School/Director of TRI to ensure that all staff (both existing and new) are made aware of the existence and content of the College's financial regulations on a regular basis. Failure of a staff member to comply with the financial regulations could result in adverse consequences for the School/TRI as determined by the Finance Committee.

A Head of School/Director of TRI has overall responsibility for the ongoing research activity of the School/TRI i.e. research grants within the School/TRI – even where the Head of School/Director of TRI is not the Principal Investigator.

The Head of School/Director of TRI acknowledges that all monies received by the College are College funds, irrespective of the source of those funds and whether they are restricted or unrestricted in terms of their use. In most cases, the College is accountable to the sponsoring body for the appropriate disbursement of funds in the context of the terms and conditions of funding.

During the course of the research project, the Principal Investigator must ensure that the research grant remains within budget. Should a deficit occur, it is the responsibility of the Principal Investigator to put a plan in place to clear the deficit as soon as possible. Failure by the Principal Investigator to do so will result in the balance being transferred against a School/TRI account.

Where amounts are automatically written off the Head of School/Director of TRI will be informed by e-mail of the action taken.

For further information please refer to the approved College Policy 'The Roles and Responsibilities of Faculty Deans/Heads' of Schools in Relation to Financial Matters':

https://www.tcd.ie/financial-services/assets/pdfs/Financial_Roles_and_Responsibilities_June_2023_(FC%20Approved).pdf

## c) Project / Award Set-up

All research awards granted will be set up on the College financial accounting system on foot of the information contained in the Research Account Setup Form. This form must be signed by both the Principal Investigator and their Head of School/Director of TRI. If the Principal Investigator happens to be also the Head of School or Director of TRI, then the form must be signed by the Faculty Dean. Where the research activity is to be housed within a TRI then the Setup Form must be signed by both the relevant Head of School and Director of TRI.

Each research grant will be allocated a research account project and award code, which will be communicated to the Principal Investigator by email.

The research grant name convention will start with the Principal Investigators username and will include a reference to the funding agency supporting the award. An asterix (*) will be added to the username if the Principal Investigator falls into one of the following categories:-

- Retired member of staff
- Not a permanent full-time member of the College staff
- Senior Experimental Officer
- Technician
- Research Fellow

If the Principal Investigator is a not a permanent academic they may hold a research account in their own name following written prior approval by the Head of School/Director of TRI.

Each research code set up will be allocated a Research Administrator within the Research Administration Section of the Financial Services Division. This person will serve as the point of contact for the Principal Investigator on financial and administrative issues related to the research project.

**Foreign Currency Contracts**
Where a research contract has been negotiated in a foreign currency the Financial Services Division will set the foreign exchange (FX) rate used at grant set up. The rate and therefore the budget will remain fixed throughout the duration of the grant with the Financial Services Division bearing the risk for changes in the FX rate.

## d) CODING

### Projects – Research

The Financial Services Division uses Oracle E-Business Suite as its financial information system. The Oracle Grants Accounting Module provides a Project and Award Management solution for research accounts and other projects.

In Oracle a research grant consists of three main parts – the **Award** representing the sponsors funding and the **Project** which describes the way in which the funds are spent. A project may consist of one or more **Tasks** which further break the project into separate activities. Most grants

will consist of a single Award and Project, though one award may fund several projects and conversely, a project may be funded from several different Awards.

- **Award (format: 5 numeric):** An Oracle Award represents the Grant received by College that is used to fund one or more Projects.

- **Project (format: 6 numeric):** An Oracle Project is used to represent a Project within College to record Project data and activity (e.g. costs, overheads, commitments etc.)

**Trinity College Project Accounts Structure**



Recording Costs and Raising Requisitions for Grants require:

- **Project Number**

- **Organisation Name** (e.g. Discipline)

- **Expenditure Type** (e.g. Consumables, Travel, etc. – available at the link:)

  https://www.tcd.ie/local/fis/assets/pdf/expenditure_catagories_and_types.pdf

- **Task** (used to split budget across headings e.g. Task 1: TCD Costs. Task 2: Partner Costs, Task 3: Under Recovery)

- **Award Number**

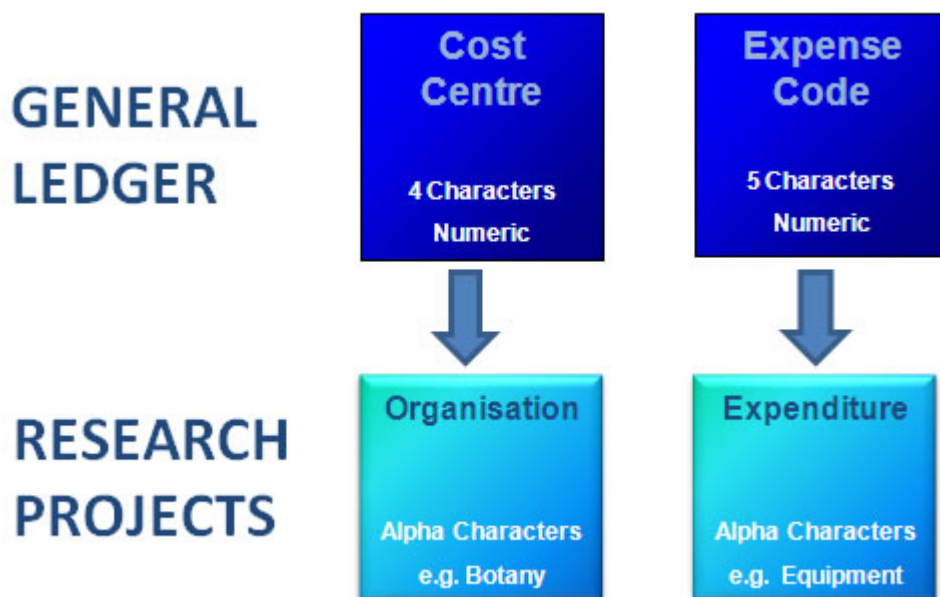**\*Note:** Organisation and Expenditure Type are numeric for pay-related expenditure

All forms (e.g. Nominations, Transfers, Occasional Lectures, Reimbursements) will include all five segments above

Please **<click here>** to see Expenditure Categories, Expenditure Types and aligned Expense Codes

**Relationship between General Ledger & Projects coding structures**

There is an overlap between the following segments in General Ledger and Projects:

- Cost center used in General Ledger is equivalent to the Organisation used in Projects

- Expense codes in General Ledger are equivalent to the Expense Types used in Projects

GENERAL LEDGER

**Cost Centre**

4 Characters
Numeric

**Expense Code**

5 Characters
Numeric

RESEARCH PROJECTS

**Organisation**

Alpha Characters
e.g. Botany

**Expenditure**

Alpha Characters
e.g. Equipment

If there are any queries in relation to the SFI OIP (Science Foundation Ireland Overhead Investment Plan) codes please contact the SFI Accountant, Research Administration Section, Financial Services Division, email Resadmin@tcd.ie .

### e) MANAGEMENT OF PROJECT EXPENDITURES

Payments from research grants will be made, in respect of items other than personnel costs, by the Financial Services Division on the approval of the Principal Investigator or other authorised person(s).

- **Personnel to be engaged on a Research Contract**

Recruitment and appointment of staff to be paid from research funds must be made through Human Resources. Human Resources provide advice regarding the College's standard salary scales and conditions of employment where these are to be applied. All correspondence to Human Resources should quote the relevant research grant code (award and project number) supplied by the Research Administration Section, Financial Services Division.

It is the Principal Investigator's responsibility to ensure that staff paid from research funded contract whose contract of employment extends beyond the research project end date are transferred off the grant by instruction to the Financial Services Division. For further information on general staff issues please refer to: http://www.tcd.ie/hr/. Where a staff member is transferring to a new research grant please forward a Staff Transfer Form

https://www.tcd.ie/hr/assets/pdf/Research_Accounts_Staff_Transfer_Form.pdf to the Financial Services Division in a timely manner.

It is a requirement of many funding agencies that any staff engaged on a research project must maintain a record of their time spent on that project. The Principal Investigator must submit to the Research Administration Section an approved timesheet for each staff member on a research project in order for a financial claim to be prepared. A sample form for recording staff time on a project is available at: https://www.tcd.ie/financial-services/forms/#acspayableforms. For further information please refer to the relevant terms and conditions of the individual sponsoring body' contract.

### 1.1 A note on time recording

TCD operates a system of productive hours across the University; these are the maximum number of hours which can be claimed on a monthly or yearly basis having taken into account weekends, holidays, sick days etc. We do not record actual hours. The hourly rate for staff is calculated based on actual salary costs divided by the standard productive hours worked. The standard productive hours are calculated as:

| | |
|---|---|
| Total days per year | 365 |
| Less  Weekends | -104 |
| Bank holidays | -10 |
| Holidays | -21 |
| Illness / Other | -15 |
| Total Productive Days | 215 |
| Productive hours per day | x 8 |
| Total productive hours per year | 1,720 |
| Total Productive hours per month | 143.33 |

### Approval of Invoices/Expenses

The explanation below is based on College wide roll out of the Oracle IPROC System

There are 5 Approval Levels in the approval hierarchy

- **Approver 1 - < €1,000**

- **Approver 2 - < €5,000**

- **Approver 3 – Principal Investigator - < €12,500**

- **Approver 4 – Head of School/Director of TRI - <€150,000**

- **Approver 5 – Faculty Dean**

**(Approvers at Level 1 and 2 can be nominated by Principal Investigator, or may be a designated person within the Organisation but they must be registered users of the Oracle IProc. system)**

Approval of invoices/expenses cannot be authorised by the person incurring the expenditure. Please note the following in respect of authorised signatories on approval of invoices/expenses:

- expenses of the Head of School/Director of TRI should be authorised by the Faculty Dean
- expenses of the Heads of Discipline should be authorised by the Head of School
- expenses of a Principal Investigators should be authorised by the Head of School/Director of TRI or their nominee (i.e. Head of Department etc., the Head of School should inform the Accounts Payable Section of the FSC if she wishes to delegate approval of PI travel expenses)

- **Prompt Payments**

As per the European Communities (Late Payments in Commercial Transactions) Regulations 2002, the College is obliged to pay all invoices on time, and this represents a significant challenge for all Schools/TRIs and the Financial Services Division. Slow payments can be minimised if invoices are approved within the College's agreed credit terms.

All invoices should be sent centrally to 'Financial Services Division, 5 College Green, Dublin 2, where they will be matched against Purchase Orders raised. The relevant date of receipt is the date the invoice is scanned onto the system (effectively the date of receipt by FSD).

Prompt payment interest is not considered an eligible cost by the sponsoring body and will be charged to the Discipline Departmental Account.

Further information on invoice processing is available at: http://www.tcd.ie/financial-services/acpayable/index.php

- **Reimbursement of Expenses**

The Head of School/Director of TRI or delegated responsible official should ensure that all expenses are bona fide College expenses, reasonable in sum, represent value for money, that they are submitted using the standard reimbursement form, properly supported by vouchers/receipts. The forms are available from the Financial Services Division website:

https://www.tcd.ie/financial-services/forms/index.php#acspayableforms

Where receipts are unavailable, a detailed explanation must be provided and all claims must be submitted within 3 months of incurring the expenditure. They should ensure that personal expenditure must not be charged to any source of funds coming within the College's remit.

Reimbursement requests must not be authorised by the person incurring the expenditure and should be authorised by the Principal Investigator, Head of School/Director of TRI or delegated responsible official.

The standard method of reimbursement to College employees is through Electronic Funds Transfer (EFT). Further details in relation to reimbursement or expenses are available at:

http://www.tcd.ie/financial-services/acpayable/acp_reimbursements.php

- **Hospitality Expenses**

Generally speaking, entertaining should only be incurred on a modest scale with a listing of attendees being provided. Gratuities should also be modest and have a maximum value of 15% of the total bill. Gratuities in excess of the maximum value will be reported to Finance Committee through the bi-annual Control Exception Report.

The College Hospitality & Entertainment (H&E) Policy is available at:

https://www.tcd.ie/media/tcd/about/policies/pdfs/hospitality-entertainment-policy.pdf

- **Petty Cash**

The Head of School/Director of TRI or delegated responsible official should ensure that best practice is followed for dealing with cash and cheques received through the post and through other sources.

The Head of School/Director of TRI or delegated responsible official should periodically review the petty cash system to ensure that it is operating within the guidelines in the Financial Services Division website.  Further details are available at:

http://www.tcd.ie/financial-services/acpayable/acp_banking&cash.php

- **Receipts**

Any income generated/received by a project must be notified to the Financial Services Division to allow for reporting to the funding agency, a receipt can be any financial transfer from a third party including  contribution in kind (non cash input).

- **Expenditure Transfers**

Transfers of expenditure between Projects should be carried out as close as possible to the actual dates of expenditure and in general within three (3) months of date of expenditure. They are carried out on explicit instructions of the PI (see link to Forms below) who confirms the appropriateness and eligibility of the expenditure against the Project being transferred to. Under no circumstances are expenditure transfers to be initiated simply to utilise unspent budgets. Transfers of expenditure between projects are always investigated as part of an audit by a Funding Agency and therefore it is imperative that the PI satisfy themselves as to the appropriateness of all transfers.

i) **Staff Transfers**

Where a Principal Investigator requires a transfer of staff costs, a Staff Transfer Form must be completed and returned to the Research Administration Section, the form is available at

https://www.tcd.ie/financial-services/forms/index.php#researchforms

Staff Transfer Forms received within 5 working days of month end will be processed by the Financial Services Division and sent to Human Resources in time for the payroll run of the following month.

Any retrospective element of a Staff Transfer Form will be posted to the research ledger by the Financial Services Division in the month received provided that they are received within 5 working days of month end.

ii)  **Non Pay-Cost Transfers**

Non-pay transfer requests must identify the specific expenditure to be transferred between account codes, along with an appropriate explanation. The Principal Investigator must ensure:

- that the correct timelines apply;
- the eligibility of the expenditure to be transferred;
- there are sufficient funds available in the account to be charged;
- the transfer request is made by an authorised signatory.

**f)  GRANT CLAIMS/INVOICES/PAYMENTS**

**1)  The preparation of grant claims include:**

i) Regular liaison with Principal Investigators and team members;
ii) Provision of claim documents to the Principal Investigator:

- provision of financial figures for actual spend to reporting date;
- confirmation that actual spend plus estimated spend is in line with budget where relevant;
- reconciliation of signed and approved claims to the central accounting ledger system.

iii) Management of post claim queries with the sponsoring body;
iv) Principal Investigators are responsible for submission of all required reports in a timely fashion;

v) Financial claims should only be submitted once approved by Research Administration.

**2)  The preparation of Grant Invoices**

Invoices are issued by the Financial Services Division (VATable and not VATable) according to the schedule of invoices as agreed with the sponsoring body at the contract signatory stage. It is important that where relevant the VAT Classification Form has been completed and returned to the Research Administration Section at the outset.

Once the invoice is issued the system will automatically generate a credit to the research award. At the time the credit is applied Indirect Costs (overheads) (if applicable) will also be charged.  If after 30 days the sponsor has not paid, a reminder letter will be sent from the Financial Services Division.  A second reminder letter will be sent if after 60 days the payment still has not been received.

In the unlikely event that the sponsor does not pay the invoice within a reasonable timeframe the credit may be reversed out of the Research Project.

**3)  Payment of Grant Claims/Invoices**

All payments should be made payable to the "TCD No. 1 account" (other than those previously referred to where TCD acts as coordinator on EU contracts). Refer to the table of contents in this document for page referencing College bank details and related information.

Telephone contacts in the Financial Services Division may be obtained from our website

https://www.tcd.ie/financial-services/contact/

 or from the internal College directory.

**g)  TAXATION TREATMENT OF PAYMENT TO INDIVIDUALS**

There are very few payments which fall outside the tax net and all payments to individuals will normally fall into one of six categories as follows:

1) PAYE System
2) Self-employed / Contractors invoice
3) One-off lectures
4) Gratuitous Payment

5) Students
6) Allowed Travel, Accommodation and Subsistence payments.

The Financial Services Division is still in discussions with Revenue regarding the tax treatment of certain aspects of these payments and is making representations on a sectorial basis through the IUA. As such these guidelines represent Colleges current position, which may be subject to amendment at a future date following rulings/guidance from Revenue.

Guidelines can be found at:  http://www.tcd.ie/financial-services/tax/index.php

## h)    EUROPEAN REGIONAL DEVELOPMENT FUNDING (ERDF)

Where a research grant is funded or co-funded by the European Regional Development Fund (ERDF) additional conditions apply (in particular with respect to document retention, publicity and audit).  As is required under ERDF rules, College maintains a specific ERDF Procedures Manual which resides within the Financial Services Division and is audited annually

For further information please refer to:

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

http://www.tcd.ie/financial-services/Information_&_Publicity_guidelines_EU_Structural_Funds_2007-2013.pdf

## i)    REPORTS

Research financial reports are now available via the Oracle Business Intelligence Reporting Tool (OBIEE) to Principal Investigators, Heads of School and key staff members with authorised proxy access.

### Access to the Business Intelligence (BI) Reporting Tool
To help you log on to the Business Intelligence Reporting Tool, please follow the steps below:
1. Open your browser
   Internet Explorer Version 9 is certified by Microsoft to use with Oracle OBIEE; alternatively you can access the report 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 Ext. 2700.
2. Type in the following URL: https://orion-oci.tcd.ie/analytics
3. Your username is: your College email name
4. Your password is: your current College password i.e. the password you use to log onto email
5. Upon successful login, you will be presented with the Oracle Main Screen
6. The link "TCD Key Member OBIEE" will be listed in your responsibilities on the left hand menu

7. Please click on this link to enter the Reporting tool

If you are already an Oracle user, please log in to the Oracle system as normal and click on the menu item: "TCD Key Member OBIEE" listed in your responsibilities on the left hand menu.

### Reports Available
The Research financial reports include the following, by drilldown:

- · TCD Project Actual vs Budget Summary
- · Project Expenditure Summary by Category
- · Project Expenditure Detail
- · Project Commitment Detail

These reports reflect balances as at the end of the previous working day.

### Assistance

If you have queries in relation to the content of your research reports, please contact your relevant Research Administrator in the Research Administration Section, FSD.
The Divisional Finance Partners are also available to assist with queries on the content in your reports and their details are as follows:

- · https://www.tcd.ie/financial-services/contact/local/index.php#finpartnerscontact

### Training

- · **On-line Training** - Instructions on how to get started with BI Reporting and on how to navigate through the suite are available on our website at the following link: http://www.tcd.ie/local/fis/online_training/training_index.php Click on the link for Business Intelligence Reporting – Research Projects or see attached screenshots.

### j)    CONTRACT AMENDMENTS

Any contract amendment, including budget alterations, no cost time extensions etc. should at first instance be notified to the Research Administration Section of the Financial Services Division. The Financial Services Division will liaise, if necessary, with the Contracts Office to obtain the necessary review, approval and the appropriate signature.

### k)    LEAVE OF ABSENCE

If a Principal Investigator plans to take leave of absence from College written notification to the relevant sponsoring body is required. The Head of School/Director of TRI and Financial Services Division should be copied on correspondence of this nature. This correspondence letter should address how the Principal Investigator plans to maintain oversight of his/her research project during their absence.

### l)    RETIRED ACADEMICS

Schools should ensure that research grants of staff members who are retiring should either be (i) closed or (ii) transferred to the Head of School/Director of TRI – the grant may be held in joint names of the Head of School/Director of TRI and the retired academic member of staff if the Head of School/Director of TRI approves this arrangement. Deficits on research grants should be cleared prior to the academic member of staff retiring.

**m)**      **ACCOUNT CLOSURE**

**1) General**

Following submission of the Final Report of Expenditures, the account will be closed as expeditiously as possible, on receipt of the final payment from the sponsoring body.

**2) Dormant Accounts**

Accounts other than those in (1) above, reporting no activity over the previous 12 months, are classified as Dormant Research Accounts and the remaining balance will be transferred to a School's/TRI's code with the appropriate communication to the Principal Investigator and Head of School/Director of TRI by the Financial Services Division.

## 11. AUDIT OF RESEARCH GRANTS AND CONTRACTS

### a) GENERAL

The College is externally audited on an annual basis by the College Auditors. The College is also subject to audit by the Comptroller and Auditor General, and the sponsoring bodies will normally include, within their terms and conditions, a clause that gives them the right to audit the expenditure charged to a research account.

The supporting documents will be retained by the Financial Services Division for a minimum of the statutory period of six plus the current year i.e. 7 years, and will be made available to the College's external auditors and where necessary, the sponsoring body's auditors.

A request to conduct an audit by a sponsoring body or a public accounting firm must be approved by the Research Accounting Manager in advance of the audit. Upon acceptance and approval of the request, the Research Administration Section will notify the Principal Investigator and the Head of School/Director of TRI, where appropriate, of the anticipated audit.

The Principal Investigator must be available, along with any other relevant personnel for the purpose of answering questions that may arise during the course of the audit.


### b) CONDUCT OF AUDIT – INITIAL MEETING

With notification to all parties complete and with the approval of the Research Accounting Manager, the Research Administration Section will confirm the start date for the audit.

During the initial meeting, the Research Accounting Manager/authorised Research Administrator will provide information regarding the accounting system, accounting records and procedures and will provide a copy of any appropriate accounting manuals that govern the accounting for research grants and contracts.

The relevant Financial Services Division Research Administrator will be assigned to act as the liaison between the auditors and all other University areas for the purpose of retrieving documentation and/or contact with field personnel. The auditor will be instructed to submit all information requests or other type of requests through the designated liaison person and is not permitted to schedule meetings or to meet with University personnel without first consulting with the liaison.

The auditor must provide a list of required documentation identifying each transaction to be reviewed. During the audit, the Research Administration Section will, to the best of its ability, and from the data available, provide explanation and documentation in support of claimed costs. If additional information or further explanation is necessary, the Principal Investigator will be called upon to provide whatever information is required in a timely manner. Every effort must be made to provide sufficient documentation or adequate explanation of expenditure incurred.

**c)    CLOSING MEETING AND AUDIT REPORTS**

The Financial Services Division and Research Administrator will be notified of the date, time and the place of the closing meeting. During the closing meeting, the appropriate Financial Services Division representative will review the findings and recommendations with the auditor and will seek a full identification/description of any exceptions, disallowances or adverse findings.

A copy of the audit report must be made available to the College and will be copied to the Principal Investigator for his/her response.

**d)    ADDRESSING AUDIT FINDINGS**

The Principal Investigator may be called upon to address the findings of the audit. Any cost disallowances, which cannot be refuted, must be funded from another source. Challenges to disallowances or other audit findings will be addressed within the timelines dictated by the individual audit firm/sponsoring body. The challenge must be fully documented and backup provided where possible, and forwarded to the Research Accounting Manager, who will ensure that this information is transmitted to the audit firm in a timely manner.

## 12. **COLLEGE BANK AND TAX DETAILS**

**http://www.tcd.ie/financial-services/research/res_internal/res_bank&tax.php**

## 13. **ACKNOWLEDGEMENTS**

We would like to thank the following people for their contributions in the production of this document:

Ms. Doris Alexander, Research Development Officer, Trinity Research & Innovations

Dr. Camilla Kelly, Research Projects Officer, Trinity Research & Innovations

Dr. Margaret Woods, Technology Transfer Manager, Trinity Research & Innovations

Ms. Mary Tracey, Contracts Manager, Trinity Research & Innovations

Mr. John Murphy, Acting Director, Information Systems Services

Ms. Karen Coogan, Executive Officer, Information Systems Services

Mr. Ken O'Doherty, Staff Relations Manager, Human Resources

Mrs. Patricia Daly, Establishment Officer, Human Resources

Ms. Patricia Gray, Administrative Officer, Director of Buildings Office

Mr. Maurice McBride, Administrative Officer, Fees Section, Financial Services Division

Mr. Ben Hartnett, Procurement Officer, Financial Services Division

Mr. Michael Kiely, Taxation Officer, Financial Services Division