

1. RESEARCH GRANTS AND CONTRACTS: FINANCE OFFICE

The Office of Research Grants & Contracts (ORGC) was established to provide assistance to the University and individual researchers in the administrative and financial aspects of the Universities funded research activities.

2. RESEARCH GRANT APPLICATIONS/PROPOSALS

Guidance on the procedures to follow when submitting a Research Grant Application/Proposal can be found at <http://www.ucc.ie/en/research/funding/apply/>

The first point of contact regarding Research Grant Applications/Proposals is the Office of the VP for Research. If a finance review is required the Office of Research Grants & Contracts will be contacted by that Office.

The Appendix A document has been phased out and replaced by IRIS Proposals - an online application that allows researchers to record, manage and track internal approval for their research funding proposals. The web-based form can be accessed by logging on to your [IRIS profile](#). For further information on IRIS Proposals, please go to the [IRIS Proposals FAQ](#) section of the Research Support services website.

3. COSTING OF RESEARCH PROJECTS

Projects should be fully costed with a view to the recovery of all costs relevant to the project. Guidance for costing Research Contract Staff can be found at http://www.ucc.ie/en/research/funding/apply/finance_budget/

Travel and subsistence costs should be based on standard rates adopted by the College. These rates can be found at <http://www.ucc.ie/en/financeoffice/ap/expenses/>

An allowance for inflation over the expected life of the project should be included.

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Whether equipment and consumables costs should include or exclude VAT will depend on whether a research project constitutes a vatable or non-vatable activity. Guidance on VAT on research activities can be found at <http://www.ucc.ie/en/financeoffice/research/>

You can also contact Ms Caitríona O'Leary, Office of Research Grants and Contracts.

Overheads at an appropriate rate should be included in the cost of the contract. It is recommended that all researchers contact the ORGC regarding the overhead rate to be included in research proposals and contracts, as the rate varies depending on the funding agency.

The office would be delighted to offer any assistance it can to project leaders in costing research project proposals. A list of contact numbers and e-mail addresses are listed at 22 below.

4. CONTRIBUTION TO OVERHEAD COSTS

Guidance on the University overhead policy as approved by UMT can be found at <http://www.ucc.ie/en/financeoffice/research/>

This policy is effective from 1 October 2009 and supersedes all other arrangements in place. This policy has been devised in accordance with the HEA's directive under which the University is obliged to collect at least 10% of the overall Contract Research Income as a contribution towards the overhead costs of the University.

5. COLLECTION OF THE CONTRIBUTION TO INDIRECT COSTS

The University contribution will be collected in all cases where the funding agency allows an overhead in accordance with the overhead policy document. This contribution will be collected in line with the cash receipts/claim stages of the project.

The distribution of the overhead taken by the University will be in accordance with the above Policy Document.

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6. RESEARCH INCENTIVES

For contracts where the full contribution to overheads has been paid, a research incentive is payable to the Project Leader. Guidance on these incentives/consultancy payments to Centre Directors and Project Leaders can be found at <http://www.ucc.ie/en/financeoffice/research/>

7. RESEARCH CONTRACTS

Guidance on the procedures to follow when a research Contract has been awarded can be found at http://www.ucc.ie/en/research/funding/after_funding/

The Office of the VP for Research should be advised of all research contracts awarded. Staff members in receipt of a research contract should contact the Office of the VP for Research immediately when notification of an award or contract is received. Contracts for signature should be submitted with a completed Contract Assessment Form (see 8 below). Research contracts may only be signed by an official authorised signatory of the College. For the purpose of research contracts the authorised signatories are the Bursar and the VP for Research. Contracts cannot be signed unless the Contract Assessment Form has been completed and approved by the relevant parties (see 8 below). The Office of the VP for Research will co-ordinate all necessary contract reviews prior to sign off. To allow sufficient time for these reviews to be carried out a minimum of five working days should be allowed.

8. CONTRACT ASSESSMENT FORMS

A Contract Assessment Form must be completed for all new research contracts awarded (Appendix C). This form summarises the financial, budgetary and general information relating to the contract and must be signed by the individual Project Leader and the relevant Head of Department and College. It also records the overhead recoverable on each contract. Contract Assessment Forms can be found at <http://www.ucc.ie/en/research/fuf/>

The completed Contract Assessment Form must be attached to the contract which requires signature and sent to the Office of the VP for Research. The forms will then be reviewed for completeness, approved and either referred to the Bursar's Office or the VP for Research for the official University signature.

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The Office of the VP for Research will ensure that the funding body signs the contract and that a signed copy of the contract is kept for future reference in the Finance Office. A copy will be sent to the project leader for his/her records.

9. RESEARCH ACCOUNTS

The ORGC will allocate a unique research account number to each research contract which will be e-mailed to the Project Leader once the account is opened. All income and expenditure relating to a research contract should be credited or charged to this unique research account. Research account numbers are allocated by the ORGC following signature of the research contract. Research account numbers will only be allocated when the University is in receipt of the funding agency's confirmation of the amount of funding receivable.

The general rules relating to the operation of research accounts are as follows:

- a) A separate account must be opened for each new research contract.
- b) Cost Statements, invoices and requests for payment must be submitted promptly i.e. within the timeframe set out by the relevant funding body
- c) Expenditure on research accounts must not exceed budgeted levels. The expenditure is only reflected on the research account when the invoice has been processed. Therefore at any point in time, the value of orders which have not been matched with an invoice represent the committed costs on the project. These must be taken into consideration when reviewing the balance remaining to be spent on the project. Moreover when determining your remaining staff budget please remember to deduct any committed pay costs you have yet to incur.
- d) Any changes to the budget e.g. additional funding, budget category changes etc. must be notified to the ORGC immediately, in order to ensure that the budget details on the research accounts system and the quarterly reports are updated. These changes must be approved if necessary by the relevant funding agency. Any contract extension periods must be advised to the ORGC.
- e) Research accounts must be closed on completion of the contract.

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- f) Each Project Leader/Director of Research Centre is responsible for the financial management of his/her project.
- g) All staff costs charged to a project must be supported by certified time sheets.

A specimen time sheet is available at <http://www.ucc.ie/en/financeoffice/forms/>

These timesheets should be forwarded to the ORGC at claim stage. These will be maintained on the ORGC file as supporting documentation in the event of an audit. A letter, a sample of which is available at <http://www.ucc.ie/en/financeoffice/forms/>

Certifying that timesheets are available will also suffice.

10. ADVANCE PAYMENTS

Advance payments for research work must be negotiated with the funding body wherever possible, particularly where expensive items of equipment or supplies are involved. A detailed funding schedule should be included in the contract/agreement to ensure that the funding time scale is clear to both parties.

11. STAFF FOR PROJECTS

The University procedures relating to the employment of staff must be followed. Staff required for a research project must be employed using the employment contracts for research staff on the Human Resources Web Site at <http://www.ucc.ie/en/hr/policies/forms/research/>

It is the responsibility of the project leader to ensure that there are sufficient funds in the project or that sufficient funds will be available when required to meet the cost of employing staff under the project.

Accordingly, in order for an individual to be charged to a project there must be sufficient funds available within the payroll budget to meet the full employment contract value. It is the responsibility of the project manager to ensure that this is the case taking any outstanding pay commitments into consideration. All staff must be paid through the Payroll Office with the

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appropriate deductions for PAYE and PRSI. Employees must not be paid outside the Universities wages/salaries system, either by cash or cheque.

It is the responsibility of the research project leader to inform the Human Resources Office and Payroll Office in writing of the termination of an appointment, at least one week in advance (one month in the case of salaried staff). Work permits issued by the Department of Labour are required for non-EU nationals.

12. INCOME

Income received is credited to the appropriate research account number. Normally Research Income is received direct by the Finance Office as cheques or by direct bank transfer and lodged to the Universities bank account. Funding bodies should be requested to quote the unique research account number on any remittances. This will assist with the identification and correct allocation of monies received to projects.

Any cheques received directly by project leaders should be sent to ORGC for lodgement. The research account number must be quoted on any correspondence. Where there is a long time lag between the submission of reports and the receipt of the funding, the project leader should notify the ORGC for follow up with the Funding Body. Similarly where a project leader is aware of funding received which has not been credited to the research account he/she should contact the ORGC immediately.

It is an audit requirement that all bank accounts are set up and managed by the Finance Office, therefore the maintenance of separate bank accounts for research monies is not permitted.

13. PAYMENT OF RESEARCH PROJECT EXPENDITURE

13.1 Payments to Creditors

The ordering and payment procedures for research project expenditures are similar to those in use for Departmental Budget Expenses. Supplies must be ordered on official Purchase Order Forms.

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Invoices, when passed for payment by the research project leader are processed for payment by the Accounts Payable Section of the Finance Office. In order for invoices to be processed promptly please ensure that they are correctly coded with the unique research account number and authorised for payment. Payments are subject to the Universities normal tax clearance and professional withholding tax procedures. All invoices processed are scanned and can be viewed on line by accessing your research project account on [Agresso Live](#)

Research Project Leaders should ensure that their research accounts hold sufficient funds to meet projected expenditure.

13.2 Expenses

Since October 1st 2008 all expense claims must be entered electronically on the University accounting system Agresso. Expenses incurred on research projects should be in line with the normal University Expense Procedures outlined at <http://www.ucc.ie/en/financeoffice/ap/expenses/>

Expense claims for research staff must be approved by the research project leader. Research project leader expense claims must be approved by the Head of Department. These lines of approval are automated within the University accounting system Agresso.

Travel and subsistence claims should be based on the standard rates adopted by the College. If these conflict with the rates specified by the funding body the lower rates must be used. Invoices, expense claims and payment requests should clearly state the research account number and expense type classification.

14. COST STATEMENTS/FINANCIAL REPORTS

Most funding bodies require a cost statement report on a regular basis. The responsibility for the preparation of this report rests with the ORGC. Before the report is issued it will be sent to the research project leader who should review it and confirm its accuracy/validity to the ORGC. Timesheets supporting the payroll costs claimed must be maintained by the Project Leader.

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15. AUDIT

Research accounts may be subject to audit from a number of different bodies/people as follows:

- The auditors of the funding body (this will usually be specified in the contract/agreement), e.g. EU Auditors.
- The University Auditors,
- The auditor to the Government, the Comptroller and Auditor General,
- Internal Audit

All information and every assistance must be given/made available to these auditors during the course of their work.

In order to ensure compliance with audit requirements, project leaders must ensure that their accounts are maintained in good financial order.

16. ACCOUNT OVERSPENDS

The research project leader is responsible for the financial management of each research contract under his/her control. In the event of a deficit arising on an account, he/she must immediately notify the Head of Department and/or Research Centre and the ORGC.

If additional funding is unavailable then the account will be closed and the Department and/or Research Centre will be charged with any deficit remaining.

When the account reaches 100% of the contract value, the account will be automatically suspended. The account will only be reinstated when the ORGC receives the appropriate details, i.e. that additional funding has been approved. This will need to be confirmed in writing by the appropriate funding agency.

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17. ACCOUNT CLOSURES

Accounts must be closed at the end of the project. New research projects must not be administered through old research accounts.

18. RESEARCH CENTRES

The ORGC will review the financial performance of all active Research Centres annually at the end of the University financial year.

The review will focus on the available spend on each project within the Centre after taking into account projected income and expenditure to the end of the financial year. This will be circulated to Centre Directors for information and comment.

All Centre reviews will be presented to the Finance Committee for review and decision-making as appropriate.

The Finance Committee may, if it wishes, request the Vice President for Research to assess and report on the value of the research produced by the Centre. On receipt of the Vice President's Research Report, the Finance Committee will decide on the appropriate action to be taken, based on the financial and research information available at the time.

Any new Research Centre established in College must comply with the policy and procedures as adapted by the Office of VP for Research.

19. PUBLIC PROCUREMENT PROCEDURES

Expenditure on research accounts must comply with EU Directives, Government Guidelines and University Procurement Procedures. Further information is available from the Procurement Officer on request and at the Procurement Office Web Site at <http://www.ucc.ie/en/procurement/>

20. EXCHANGE RATE RISK

The exchange rate risk on a contract is borne by the research project. Therefore, the project manager must make allowance when budgeting his/her project costs, to ensure any adverse movement in exchange rates will be covered.

21. REPORTS

A number of on-line research reports have been developed on Agresso to assist Project Leaders with the management of their research accounts.

To access these on-line reports and the ability to see a scanned version of invoices charged to a research project log-on to Agresso via the following link:

[Agresso Live](#)

Guides to online reporting are available via this link:

<http://www.ucc.ie/en/agresso/howto/reports/>

In addition to being able to access research projects on line quarterly reports are forwarded to Project Leaders via an automated email with a spreadsheet containing a summary of all projects where they are a manager, and also individual reports for each project.

Research project leaders should ensure that the details on these reports are correct. Any errors should be notified to the ORGC immediately. Corrections should be followed through to ensure that they have been made.

All department heads have been given similar access for all research projects within his/her department as have Heads of Schools, Faculties and Colleges.

22. CONTACTS

The Office of Research Grants and Contracts is located in the North Wing on the Quad. The Staff of the Office can be contacted at the following link

<http://www.ucc.ie/en/financeoffice/contacts/>

ALL QUERIES ON THIS DOCUMENT TO BE SENT TO:

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