University College Dublin

EUROPEAN REGIONAL DEVELOPMENT FUND

2007-2013 Structural Funds Programme

Procedures Manual

FINANCIAL MANAGEMENT & CONTROL SYSTEMS

**Version: Apr 2018**

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***Investing in your Future***

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1. Background/overview
   1. UNIVERSITY BACKGROUND

University College Dublin (UCD) is a dynamic, modern university and is the largest University in Ireland with six Colleges and thirty-seven Schools offering a comprehensive range of undergraduate and post graduate programmes in the humanities and sciences. Its student population is almost 32,000, including around 6,588 international students. Approximately 25% of the student body is engaged in postgraduate study and research. The University is committed to maintaining a high level of research activity and to further developing its collaborative links with industry and commerce, and with educational and research institutions internally.

Three categories of University activity will receive funding through the ERDF programmes, being;

1) Recurrent – including under and post graduate courses.

2) Research – both pure and applied.

3) Capital – being Buildings, Furniture and Equipment.

* 1. ERDF FUNDING OVERVIEW

ERDF funding regulated by EC No. 1080/2006 is intended to help redress the main regional imbalances in the Community. The ERDF therefore contributes to reducing the gap between the levels of development of the various regions and the extent to which the least favoured regions, including rural and urban areas, declining industrial regions, areas with a geographical or natural handicap, such as islands, mountainous areas, sparsely populated areas and border regions, are falling behind.

The provisions common to the Structural Funds and the Cohesion Fund are set out in Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund specific provisions concerning the type of activities which may be financed by the ERDF under the objectives defined in that Regulation.

* 1. SCOPE OF FUNDING

In accordance with Article 3 of EC No 1080/2006 the ERDF shall focus its assistance on thematic priorities. The type and range of actions to be financed within each priority shall reflect the different nature of the Convergence, Regional competitiveness and employment and European territorial cooperation objectives in accordance with Articles 4, 5 and 6.

The ERDF shall contribute towards the financing of:

(a) Productive investment which contributes to creating and safeguarding sustainable jobs, primarily through direct aid to investment primarily in small and medium-sized enterprises (SMEs);

(b) Investment in infrastructure;

(c) Development of endogenous potential by measures which support regional and local development. These measures include support for and services to enterprises, in particular SMEs, creation and development of financing instruments such as venture capital, loan and guarantee funds, local development funds, interest subsidies, networking, cooperation and exchange of experience between regions, towns, and relevant social, economic and environmental actors; (d) technical assistance as referred to in Articles 45 and 46 of Regulation (EC) No 1083/2006.

The range of investments and measures listed above under points (a) to (c) shall be available to implement the thematic priorities in accordance with Articles 4 (convergence), 5 (regional competitiveness and employment) and 6 (European territorial cooperation).

**PRTLI (Programme for Research in Third Level Institutes)**

As mentioned above three categories of University activity will receive funding through the ERDF programmes. Recurrent and capital expenditure both fall under PRTLI. The ultimate aim of the programme is to propel Ireland toward establishing an international profile as a premier location for carrying out world class research and development.

**Enterprise Ireland**

ERDF co-funding is provided in relation to the following EI grants.

* Commercialisation Fund (CF).
* Commercialisation Fund Technology Development (TD).
* Commercialisation Fund Proof of Concept (PC).
* Commercialisation Plus (CP).

1. OBJECTIVE OF THIS MANUAL

Under the EU regulation for the 2007-2013 Structural Funds Programme and specifically Regulation EC NO 1828/2006, the University is required to document its financial and management control systems. This procedures manual will provide guidance and give details of responsibilities, tasks and procedures for personnel involved in the implementation of EU co-financed activity. The aim of such a procedures manual is to overcome any weakness around financial management and control of Structural Funds and the manual shall be available for inspection by the level above the Body in the Financial Management and Control Cascade, i.e. the Certifying Authority, Managing Authority, ERDF Financial Control Unit, Internal Audit Units, European Commission or its agents and the European Court of Auditors.

The University must ensure compliance with its obligations under EU Regulations, National Procedures (as set out in the Dept. of Finance Circular 12/2008 and in Administrative agreements.

This circular, which can be found at [**http://eustructuralfun****ds.gov.ie/files/Documents/Circular%2012%20of%202008.pdf**](http://eustructuralfunds.gov.ie/files/Documents/Circular%2012%20of%202008.pdf) sets out mandatory procedures to be followed by Managing Authorities, Intermediate Bodies, Public Beneficiary Bodies and other Implementing Department/Bodies in relation to:

Implementation and monitoring of required financial management and control systems; and processing and certification of expenditure claims for payment

* 1. UPDATING THE PROCEDURES MANUAL

This procedures manual must be updated on an annual basis before February 28. The relevant office section should update the procedures manual, and this should be approved by an appropriate individual. The appendix contains a form which must be completed as evidence of this update (Appendix I). It shows the date of the completion of the procedures manual / updated procedures manual, the signature of the person who prepared the procedures manual and the signature of the person who approves the procedures manual and the date of approval.

When the procedures manual is updated, relevant individuals should be informed of the update.

1. EC REGULATION 1828/2006 [& ARTICLES PERTAINING]
   1. Article 8 – Responsibilities of Beneficiary relating to information & publicity measures

The Managing Authority receives funding directly. Such funds are passed onto Final Beneficiaries. In this instance, The Higher Education Authority is the Managing Authority whilst UCD is the Beneficiary.

1. Article 8 defines the responsibilities of the Beneficiary for informing the public of the assistance received from the Funds; the mechanics of which are described in Paras. 2 – 4.
2. The Beneficiary shall put up a permanent explanatory plaque that is visible and of significant size no later than six months after completion of an operation that fulfils the following conditions:

(a) The total public contribution to the operation exceeds EUR 500 000.

(b) The operation consists in the purchase of a physical object or in the financing of infrastructure or of construction operations. The plaque shall state the type and name of the operation, in addition to the information referred to in Article 9. That information shall take up at least 25% of the plaque.

1. The Beneficiary shall, during the implementation of the operation, put up a billboard at the site of each operation which fulfils the following conditions:

(a) The total public contribution to the operation exceeds EUR 500 000.

(b) The operation consists in the financing of infrastructure or of construction operations. The information referred to in Article 9 shall take up at least 25% of the billboard. When the operation is completed, the billboard shall be replaced by the permanent explanatory plaque referred to in paragraph 2.

1. Where an operation receives funding under an operational programme co-financed by the ESF and, in appropriate cases, where an operation receives funding under the ERDF or the Cohesion Fund, the Beneficiary shall ensure that those taking part in the operation have been informed of that funding. The Beneficiary shall provide clear notice to the effect that the operation being implemented has been selected under an operational programme co-financed by the ESF, the ERDF or the Cohesion Fund.

Any document, including any attendance or other certificate, concerning such an operation shall include a statement to the effect that the operational programme was co-financed by the ESF or, where appropriate, the ERDF or the Cohesion Fund.

* 1. Article 9 – Technical characteristics of information & publicity measures for operation

Article 9 together with graphic examples in Annex 1, delineates the visual representation of all the information and publicity measures:

(a) The emblem of the European Union, in accordance with the graphic standards set out in Annex I, and reference to the European Union.

(b) Reference to the Fund concerned:

1. for the ERDF: “European Regional Development Fund”.
2. for the Cohesion Fund: “Cohesion Fund”.
3. for the ESF: "European Social Fund”.

(c) A statement chosen by the Managing Authority, highlighting the added value of the intervention of the Community, and preferably “Investing in your future”.

For small promotional objects, points (b) and (c) shall not apply.

* 1. Article 13 – Managing Authority [verification tests]

1. This Article emphasises the burden of responsibility of the Managing Authority to advise and ensure the Final Beneficiary is informed of specific conditions of the Funding Body, concerning the products or services to be delivered under the operation, the financing plan, the time-limit for execution and the financial and other information to be kept and communicated. Furthermore, the Managing Authority must be satisfied that the Beneficiary has the capacity to fulfil these conditions before the approval decision is taken.
2. The verifications to be carried out by the Managing Authority under Article 60(b) of Regulation (EC) No 1083/2006 shall cover administrative, financial, technical and physical aspects of operations, as appropriate. Verifications shall ensure that the expenditure declared is real, that the products or services have been delivered in accordance with the approval decision, that the applications for reimbursement by the Beneficiary are correct and that the operations and expenditure comply with Community and national rules. They shall include procedures to avoid double-financing of expenditure with other Community or national schemes and with other programming periods. Verifications shall include the following procedures.

(a) Administrative verifications in respect of each application for reimbursement by Beneficiaries.

(b) on-the-spot verifications of individual operations.

1. Where on-the-spot verifications under point (b) of paragraph 2 are carried out on a sample basis for an operational programme, the Managing Authority shall keep records describing and justifying the sampling method and identifying the operations or transactions selected for verification.

The Managing Authority shall determine the size of the sample to achieve reasonable assurance as to the legality and regularity of the underlying transactions, having regard to the level of risk identified by the Managing Authority for the type of Beneficiaries and operations concerned. It shall review the sampling method each year.

1. The Managing Authority shall establish written standards and procedures for the verifications carried out under paragraph 2 and shall keep records for each verification, stating the work performed, the date and the results of the verification, and the measures taken in respect of irregularities detected.
2. Where the Managing Authority is also a Beneficiary under the operational programme, arrangements for the verifications referred to in paragraphs 2, 3 and 4 shall ensure adequate separation of functions in accordance with point (b) of Article 58 of Regulation (EC) No 1083/2006.
   1. Article 14– Accounting records
   2. The accounting records of operations and the data on implementation referred to in Article 60(c) of Regulation (EC) No 1083/2006 shall include the information set out in Annex III to this Regulation. The managing, certifying and audit authorities and the bodies referred to in Article 62(3) of Regulation (EC) No 1083/2006 shall have access to that information.
3. At the written request of the Commission, the Member State shall provide the Commission with the information referred to in paragraph 1 within fifteen working days of receipt of the request, or any other agreed period, for the purpose of carrying out documentary and on-the-spot checks.
   1. Article 15 – Audit trail

For the purposes of Article 60(f) of Regulation (EC) No 1083/2006, an audit trail shall be considered adequate where, for the operational programme concerned, it complies with the following criteria:

(a) it permits the aggregate amounts certified to the Commission to be reconciled with the detailed accounting records and supporting documents held by the certifying authority, Managing Authority, intermediate bodies and Beneficiaries as regards operations co-financed under the operational programme.

(b) It permits verification of payment of the public contribution to the Beneficiary;

(c) It permits verification of application of the selection criteria established by the monitoring committee for the operational programme.

(d) It contains in respect of each operation, as appropriate, the technical specifications and financing plan, documents concerning the grant approval, documents relating to public procurement procedures, progress reports and reports on verifications and audits carried out.

* 1. Article 16 – Audit of operations

1. The audits referred to in point (b) of Article 62(1) of Regulation (EC) No 1083/2006 shall be carried out each twelve-month period from 1 July 2008 on a sample of operations selected by a method established or approved by the audit authority in accordance with Article 17 of this Regulation.

The audits shall be carried out on-the-spot, based on documentation and records held by the beneficiary.

1. The audits shall verify that the following conditions are fulfilled:

(a) The operation meets the selection criteria for the operational programme, has been implemented in accordance with the approval decision and fulfils any applicable conditions concerning its functionality and use or the objectives to be attained.

(b) The expenditure declared corresponds to the accounting records and supporting documents held by the beneficiary.

(c) The expenditure declared by the beneficiary is in compliance with Community and national rules.

(d) The public contribution has been paid to the beneficiary in accordance with Article 80 of Regulation (EC) No 1083/2006.

1. Where problems detected appear to be systemic in nature and therefore entail a risk for other operations under the operational programme, the audit authority shall ensure that further examination is carried out, including additional audits where necessary, to establish the scale of such problems. The necessary preventive and corrective action shall be taken by the relevant authorities.
2. Only expenditure falling within the scope of an audit carried out under paragraph 1 shall be counted towards the amount of expenditure audited, for the purposes of reporting in the tables in point 9 of Annex VI and point 9 of Annex VIII.
   1. Article 17 – Sampling
3. The sample of operations to be audited each year shall in the first instance be based on a random statistical sampling method as set out in paragraphs 2, 3 and 4. Additional operations may be selected as a complementary sample as set out in paragraphs 5 and 6.
4. The method used to select the sample and to draw conclusions from the results shall take account of internationally accepted audit standards and be documented. Having regard to the amount of expenditure, the number and type of operations and other relevant factors, the audit authority shall determine the appropriate statistical sampling method to apply. The technical parameters of the sample shall be determined in accordance with Annex IV.
5. The sample to be audited each twelve-month period shall be selected from those operations for which, during the year preceding the year in which the annual control report under Article 18(2) is communicated to the Commission, expenditure has been declared to the Commission for the operational programme or, where appropriate, for the operational programmes covered by a common management and control system. For the first twelve-month period, the audit authority may decide to group the operations for which expenditure has been declared to the Commission in 2007 and 2008 as a basis for the selection of the operations to be audited.
6. The audit authority shall draw conclusions based on the results of the audits relating to expenditure declared to the Commission during the year referred to in paragraph 3 and communicate them to the Commission in the annual control report. In operational programmes for which the projected error rate is above the materiality level, the audit authority shall analyse its significance and take the necessary actions, including making appropriate recommendations, which will be communicated in the annual control report.
7. The audit authority shall regularly review the coverage provided by the random sample, having regard in particular to the need to have sufficient audit assurance for the declarations to be provided at partial and final closure for each operational programme. It shall decide based on professional judgment whether it is necessary to audit a complementary sample of additional operations to take account of specific risk factors identified and to guarantee for each programme sufficient coverage of different types of operation, beneficiaries, intermediate bodies and priority axes.
8. The audit authority shall draw conclusions based on the results of the audits of the complementary sample and communicate them to the Commission in the annual control report.

Where the number of detected irregularities is high or where systemic irregularities have been detected, the audit authority shall analyse the significance thereof and take the necessary actions, including making appropriate recommendations, which shall be communicated in the annual control report.

The results of the audits on the complementary sample shall be analysed separately from those of the random sample. Irregularities detected in the complementary sample shall not be taken into account when the error rate of the random sample is calculated.

* 1. Article 19 – Availability of documents [& acceptable forms]

1. For the purposes of Article 90 of Regulation (EC) No 1083/2006, the managing authority shall ensure that a record is available of the identity and location of bodies holding the supporting documents relating to expenditure and audits, which includes all documents required for an adequate audit trail.
2. The managing authority shall ensure that the documents referred to in paragraph 1 are made available for inspection by, and extracts or copies thereof are supplied to, persons and bodies entitled thereto, including at least authorised staff of the managing authority, certifying authority, intermediate bodies and audit authority and the bodies referred to in Article 62(3) of Regulation (EC) No 1083/2006, and authorised officials of the Community and their authorised representatives.
3. The managing authority shall keep information necessary for the purposes of evaluation and reporting, including the information referred to in Article 14, in relation to operations referred to in Article 90(2) of Regulation (EC) No 1083/2006 for the whole of the period referred to in paragraph (1)(a) of that Article.
4. The following at least shall be considered commonly accepted data carriers as referred to in Article 90 of Regulation (EC) No 1083/2006:

(a) Photocopies of original documents.

(b) Microfiches of original documents.

(c) Electronic versions of original documents.

(d) Documents existing in electronic version only.

1. The procedure for certification of conformity of documents held on commonly accepted data carriers with the original document shall be laid down by the national authorities and shall ensure that the versions held comply with national legal requirements and can be relied on for audit purposes.
2. Where documents exist in electronic version only, the computer systems used must meet accepted security standards that ensure that the documents held comply with national legal requirements and can be relied on for audit purposes.
   1. Article 21 – Description of management & control systems
3. The description of the management and control systems for operational programmes referred to in Article 71(1) of Regulation (EC) No 1083/2006 shall contain information on the matters referred to in Article 58 of that Regulation in respect of each operational programme, and the information set out in Articles 22, 23, and, where applicable, Article 24 of this Regulation. That information shall be submitted in accordance with the model set out in Annex XII.
4. The description of the management and control systems of operational programmes under the European territorial cooperation objective shall be provided by the Member State on whose territory the managing authority is located.
   1. Article 22 – Information concerning [Final Beneficiary]

As regards the managing authority, the certifying authority and each intermediate body, the Member State shall provide to the Commission the following information:

(a) A description of the tasks entrusted to them.

(b) The organisation chart of each of them, a description of the allocation of tasks between or within **their departments, and the indicative number of posts allocated.**

(c) The procedures for selecting and approving operations.

(d) the procedures by which beneficiaries' applications for reimbursement are received, verified and validated, and in particular the rules and procedures laid down for verification purposes in Article 13, and the procedures by which payments to beneficiaries are authorised, executed and entered in the accounts.

(e) The procedures by which statements of expenditure are drawn up, certified and submitted to the Commission.

(f) Reference to the written procedures established for the purposes of points (c), (d) and (e).

(g) Eligibility rules laid down by the Member State and applicable to the operational programme.

(h) The system for keeping the detailed accounting records of operations and data on implementation referred to in Article 14(1), under the operational programme.

* 1. Articles 48 - 53 – Eligibility of Expenditure; Charges & Costs; In-Kind Contributions; Overheads; Depreciation

*Article 48: Rules on Eligibility of Expenditure*

Without prejudice to the list of ineligible expenditure in Article 7 of Regulation (EC) No 1080/2006, Articles 49 to 53 of this Regulation shall apply in accordance with Article 13 of Regulation (EC) No 1080/2006 to the determination of the eligibility of expenditure under operations selected as part of an operational programme under the European territorial co-operation objective.

*Article 49: Financial charges and guarantee costs*

The following charges and costs shall be eligible for a contribution from the ERDF:

(1) Charges for transnational financial transactions.

(2) where the implementation of an operation requires a separate account or accounts to be opened, the bank charges for opening and administering the account or accounts.

(3) legal consultancy fees, notarial fees, costs of technical and financial experts, and accountancy and audit costs, if they are directly linked to the co-financed operation and are necessary for its preparation or implementation or, in the case of accounting and audit costs, if they relate to requirements imposed by the managing authority.

(4) The cost of guarantees provided by a bank or other financial institution to the extent to which the guarantees are required by national or Community legislation. Fines, financial penalties and expenditure on legal disputes shall not be eligible.

*Article 50: Expenditure by public authorities relating to the implementation of operations*

1. In addition to technical assistance for the operational programme pursuant to Article 46 of Regulation (EC) No 1083/2006, the following expenditure paid by public authorities in the preparation or implementation of an operation shall be eligible:

(a) The costs of professional services provided by a public authority other than the beneficiary in the preparation or implementation of an operation.

(b) The costs of the provision of services relating to the preparation and implementation of an operation provided by a public authority which is itself the beneficiary and which is executing an operation for its own account without recourse to outside service-providers.

2. The public authority concerned shall either invoice the costs referred to in point (a) of paragraph 1 to the beneficiary or certify those costs based on documents of equivalent probative value which permit the identification of real costs paid by that authority for that operation.

3. The costs referred to in point (b) of paragraph 1 shall be eligible if they are additional costs and relate either to expenditure actually and directly paid for the co-financed operation or to in-kind contributions, as referred to in Article 51. Those costs shall be certified by means of documents which permit the identification of real costs paid or in-kind contributions provided by the public authority concerned for that operation.

*Article 51: In-kind contributions*

1. In-kind contributions of a public or private beneficiary shall be eligible expenditure if they fulfil the following conditions:

(a) They consist of the provision of land or real estate, equipment or raw materials, research or professional work or unpaid voluntary work.

(b) Their value can be independently assessed and audited.

2. In the case of the provision of land or real estate, the value shall be certified by an independent qualified assessor or duly authorised official body.

3. In the case of unpaid voluntary work, the value of that work shall be determined taking into account the time spent and the hourly and daily rates of remuneration for equivalent work.

*Article 52: Overheads*

Overheads shall be eligible provided that they are based on real costs attributable to the implementation of the operation concerned or on the average real costs attributable to operations of the same type. Flat rates based on average costs may not exceed 25% of those direct costs of an operation which can affect the level of overheads. The calculation of flat rates shall be properly documented and periodically reviewed.

*Article 53: Depreciation*

The depreciation expenditure of depreciable assets directly used for an operation, and incurred during the period of its co-financing, shall be eligible, provided that the acquisition of the assets is not declared as eligible expenditure.

1. ORGANISATIONAL STRUCTURE - STAFF ROLES AND RESPONSIBILITIES
   1. RESPONSIBILITY OF UNIVERSITY COLLEGE DUBLIN

The primary responsibility of University College Dublin is to ensure:

EXPENDITURE

(a) The Project or Programme meets the selection criteria and has been implemented in accordance with the approval decision and fulfils any applicable conditions concerning its functionality and use or the objectives to be attained.

(b) Submitting eligible expenditure declarations in the format required by the Certifying Authority to the Public Beneficiary Body.

(c) Such declarations are supported by original, receipted invoices OR, where this is not possible, by documents of equal verifiable provenance and quality.

(d) The expenditure declared corresponds to the accounting records and supporting documents periodically submitted.

(e) That there is a clear audit trail of the expenditure declared.

(f) Where there are co-financed Projects or Operations, that only such eligible expenditure actually incurred, is being declared on submission.

(g) The expenditure declared by the Beneficiary is in compliance with Community and national rules.

Amongst other responsibilities outlined above, key tasks for University College Dublin, will be to ensure:

PROCEDURES & CONTROLS

(a) The creation and updating of a Procedures Manual

(b) Provision of a systems description to the funding body in respect of

* the tasks
* organisational structures
* procedures and controls for the implementation of EU co-financed projects/operations
* ensuring that all personnel involved in the administration of ERDF Projects and Operations including those co-financed programmes, adhere fully to UCD HR Policies for equal opportunity; fair employment; health and safety
* publicising the contribution of the EU Funds in all Projects and Operations, including those co-financed
* recording and reporting irregularities and disconformities quarterly/as demanded for amounts exceeding the specified threshold, and maintaining a record of all negative adjustments made in accordance with agreed procedures;
* Co-operating fully with the Certifying Authority, Managing Authority and Audit Authority in the conduct of pre-closure checks, reviews and audits.

**The organisational structure within University College Dublin in respect of the management and control of the ERDF programme is outlined below.**

**UCD President’s Office: Senior Management Team**

Finance

Research

Compensation & Benefits

Estate

Services

**Campus Development**

* Projects
* Sustainability
* Environmental Impact
* Cost Benefit Analysis

**Project Management**

* Costs monitoring
* POP costs processing

**Bursar’s Office**

* Operations
* Capital Funds
* Procurement

**Corporate & Legal**

* Safety Office [Insurances]
* Records Management & FOI

**Research Performance & Quality**

**Services & Schemes**

**Strategic Initiatives**

**Technology Transfer**

**Research Ethics**

**Strategy & Development**

**Relationships**

**Services**

**Employee Relations, Equality & Diversity**

**Buildings:**

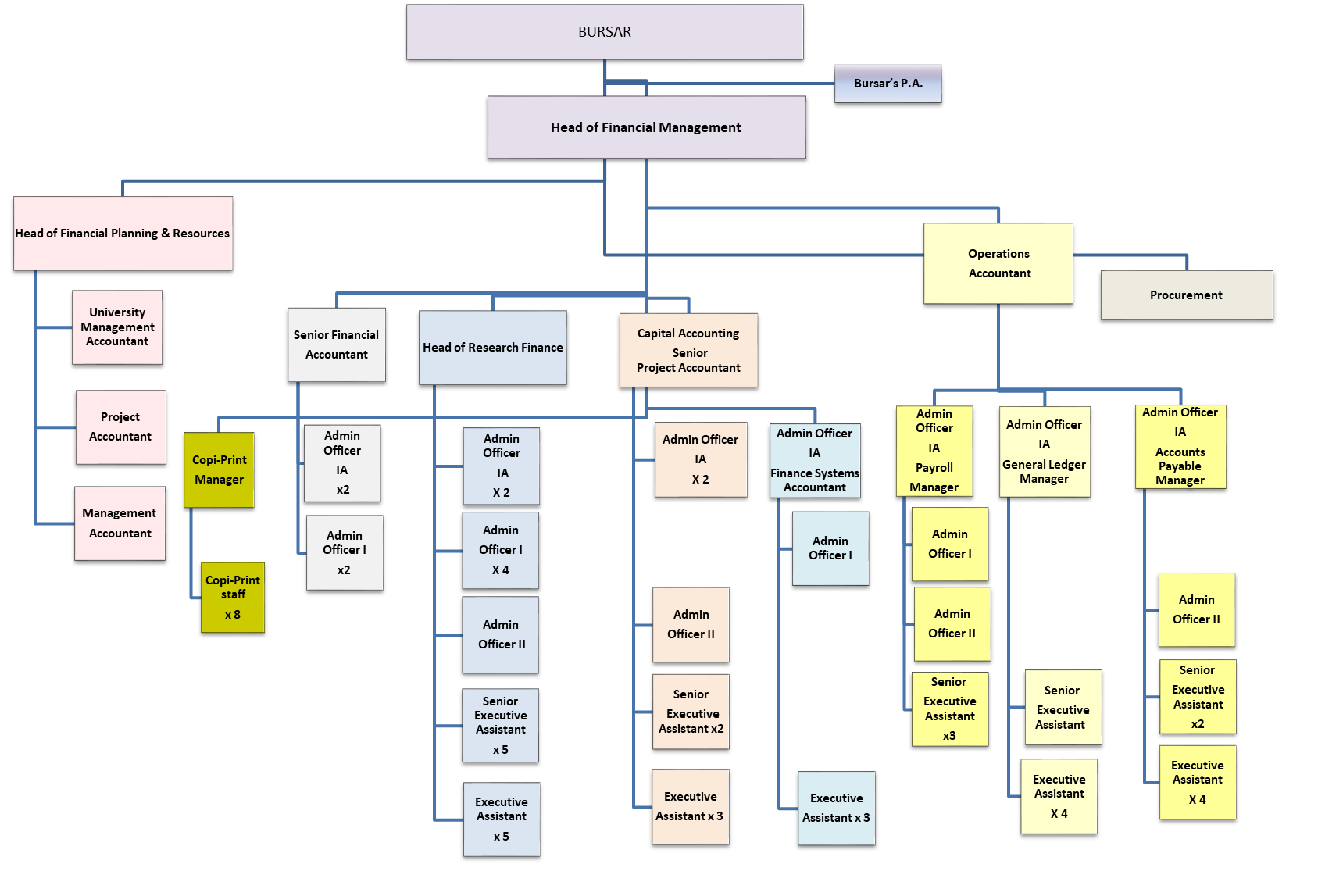
* New projects
* Refurbish / Enhance

**Capital:**

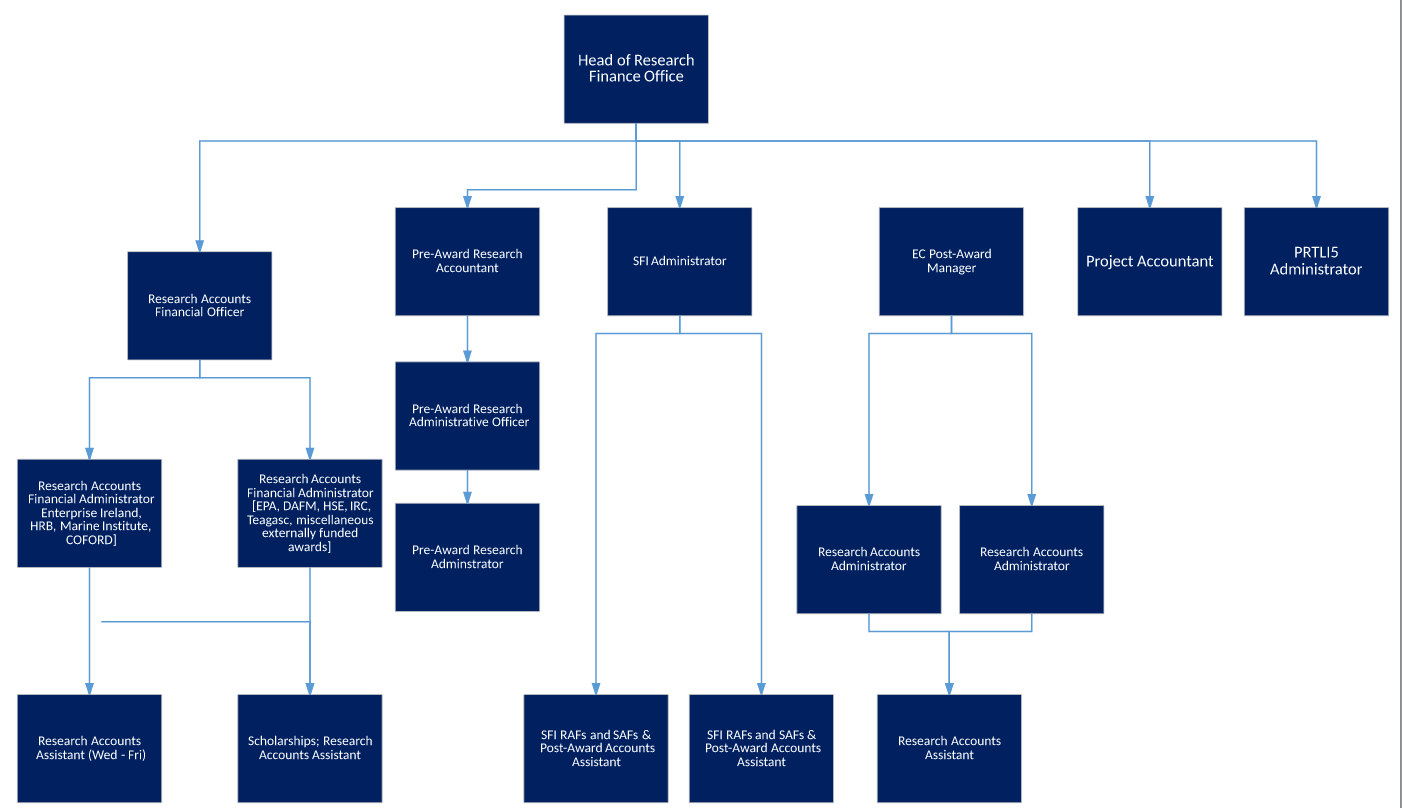
Equip/ Furn/ Library

**Recurrent:**

* Teaching + Learning
* Research
  1. ORGANISATION CHART FOR FINANCIAL MANAGEMENT



* 1. ORGANISATION CHART FOR RESEARCH FINANCE OFFICE



* 1. The University’s organisation structure for each area of funding is included below This includes the grade and title of the research accounts financial officer/administrator for the various grant type and funding agencies such as EC FP6/7 , EI SFI etc. ROLE AND RESPONSIBILITIES OF STAFF WITHIN RESEARCH FINANCE OFFICE.
     1. Head Of Office

The Head of Office is responsible for reviewing the B1 return before submission on the EUSF IT System (EI ERDF projects only) See Appendix X for further details.

Research Finance Head of Office, has responsibility for the day to day running of the research Finance Office including work distribution, delegation of tasks and:

* to support the training and development needs of staff members and to undertake general supervision of staff.
* to assist in the management and control of research contracts awarded to the university.
* to assist in the establishment and implementation of research accounting policies and procedures.
* to provide a comprehensive financial service to the research community.

Principle Duties and Responsibility:

* Supervision of dedicated support staff and responsibility for assigning and delegating work.
* To liaise with key decision – makers representing funding agencies such as the HEA, the European Commission, Enterprise Ireland etc. on financial aspects of research contracts.
* To plan and manage the distribution of Post Award workflows within the office.
* Contribute to the preparation and review of quarterly reports for UCD Finance, Remuneration and Asset Management Committee, annual accounts for publication, internal reporting purposes.
* Assistance in the establishment, implementation and maintenance of research accounting policies and procedures.
* Attendance and participation on various College committees or external working groups.
* Presentation and delivery of presentation at various workshops and courses on research finance related matters.
  + 1. Research Accounts Financial Officer

The research accounts financial officer, is responsible for preparing ERDF returns, as required, where a research grant is co-funded.

Principle duties and responsibilities

* Prepare/verify cost statements and grant claim forms.
* Submit all expenditure claims on a timely basis to the research accountant for forwarding to funding agencies.
* Deal with specific queries from researchers and funding bodies concerning research activity.
* Monitor expenditure and notify researchers of overspends on University research accounts.
* Ensure all research accounts have an up to date budget.
* Liaise with funding bodies regarding financial aspects of funded research projects
* Provide advisory services to researchers in respect of contract administration.
* Assist with the implementation of new accounting policies and procedures insofar as they affect research project accounts.
* Delegation of certain tasks to other members of staff including staff supervision
* Other duties as assigned by the Head of Office.
  + 1. The Principle Investigator

The Principle Investigator (PI) is responsible for the day to day financial management of the project account, through which ERDF expenditure is channelled. PI is responsible for reviewing expenditure monthly via the management reporting system and has responsibility for procurement and publicity policy implementation.

* 1. ROLE AND RESPONSIBILITIES IN RELATION TO CAPITAL PROJECTS
     1. UCD Capital and Commercial Office Section

The Organisational Chart above depicts the structure of the Bursar’s Office and the relationships of the different sections involved in administration, project management and financial planning of Capital Projects, including Equipment purchases.

The Capital and Commercial Office reports to the Head of Financial Management. There are distinct links and daily active collaboration and support with Estate Services. Periodically, there is interaction with the Research Finance Office for the purchase of Equipment, although there would be more contact campus-wide with Principal Investigators (PI’s).

The Capital and Commercial Office section plays a major role in the administration of the capital development of the University’s several campuses. The Capital and Commercial Office is responsible for developing, implementing and co-ordinating systems, policies and procedures that ensure:

* Proper identification of Capital property (Buildings & Equipment).
* Recognition, recording and drawdown of Capital funds (from Donor pledges and Internal contributions).
* Accurate capture and reporting of Capital expenditure within UCD job codes (CB & CE codes).
* Tracking that sums assigned for specific capital project use are both fully expended and spent for the particular purpose as intended and approved by the FRAMC and Donor/s funding programmes.
* The annual co-ordination of an Inventory assessment process. This will include:
  + Depreciation Charge calculation for the Financial Statements (all Assets).
  + Calculation of Assets Under Construction (AUC), including brought forward AUC now completed and added to Land & Buildings, and new projects initiated but not complete.
  + Physical inspection and tagging of Equipment assets.
  + Distribution of comprehensive Equipment Lists to Units, Schools and Colleges.
  + Disposal Form completion and corresponding accounting Journals completed.
  + Calculation of Net Book Values on all Assets.
  + Preparation of Reports and Returns to internal and external sponsors.
* Preparation of periodically requested Management Reports and ad hoc reporting (internal and external).
  + 1. Project Management Of Capital Projects
* An outline is required to be created indicating the policies and procedures applied to the said Project.
* Project Manager/s to be appointed: full name and contact details to be advised to all Stakeholders.
* Responsibility of the Project Manager/s is:
  + To ensure Consultants or Contractors engaged by the University hold appropriate insurance coverage for these activities: the Project Co-ordinator/s must be satisfied that risks are mitigated.
  + Project completed on Time, within Budget and to expected Quality.
  + That relevant financial and performance requirements are met.
  + That a Central Project File is kept with original documentation being original submission/s and approvals; Cash flows updated; tender documentation; development and building contracts; consultancy agreements or contracts; correspondence including that with Donor/s; regulatory certification (Fire Cert., Occupational Cert., Cert. of Practical Completion).
  + Reporting periodically to Co-Coordinator/s and/or to UCD SMT (Senior Management Team).
  + Finalising the Project – the project manager/s to ensure all obligations for performance against funding will be met and that all reports or publications are completed.
  + Final valuation of the project “As-Built”.

This approach emphasises the Capital and Commercial Office goal to establish standardised and compliant procedures throughout their processes. These objectives ensure accountability and transparency in semi-state expenditure and a reliable record of cash expenditure and receipts in a modern and competitive University.

1. CRiTERIA APPROVED BY THE MONITORING COMMITTEE

Details of procedures in relation to the selection and approval of subjects for research projects are detailed in Appendix VI Research Project Life Cycle.

Specific steps in relation to PRTLI projects are detailed in section 13 of this manual.

1. EU/National regulations
   1. EMPLOYEE RELATIONS, EQUALITY & DIVERSITY

**Conditions as set out in Article 16 of Commission Regulations 1083/2006 with regard to equality and non-discrimination are met.**

UCD HR provides an employee relations service that is available to all staff. The service ranges from the provision of employee relations, equality and diversity advice on policies and procedures in the University to representation at third party hearings. The primary focus of the service is to bring about an early resolution of employee relations issues through positive intervention.  HR is also responsible for fostering a positive employee engagement environment and facilitates the work of the university’s partnership committee.

The Equality and Diversity Unit provides information on equality and diversity issues and promotes a policy of equal opportunities for all.  In conjunction with UCD HR, the Equality and Diversity Unit will develop strategies which support the identification and implementation on best practice policies in the University.  It will ensure the delivery of consistent equality and diversity management and advice and will build relationships with both internal and external customers.

The Equality and Diversity Unit facilitates a number of resources available to staff, such as the support colleagues’ network the employee assistance programme, <http://www.ucd.ie/hr/t4cms/employee_assistance_programme_policy.pdf> and mediation services.

The University has an equal opportunity policy in place which can be found at <http://www.ucd.ie/hr/policies/>

The University has an occupational Health and Safety policy in place which can be found at <http://www.ucd.ie/sirc/healthandsafety/>

* 1. DURABILITY OF OPERATIONS (Research)

**In Accordance with Article 57 of the Commission Regulations 1083/2006 the following conditions should be complied with;**

1. The Member State or managing authority shall ensure that an operation retains the contribution from the Funds only if that operation does not, within five years from the completion of the operation or three years from the completion of the operation in Member States which have exercised the option of reducing that time limit for the maintenance of an investment or jobs created by SMEs, undergo a substantial modification:
   1. affecting its nature or its implementation conditions or giving to a firm or a public body an undue advantage; and
   2. Resulting either from a change in the nature of ownership of an item of infrastructure or the cessation of a productive activity.
2. The Member State and the managing authority shall inform the Commission in the annual implementation report referred to in Article 67 of any modification referred to in paragraph 1. The Commission shall inform the other Member States.
3. Sums unduly paid shall be recovered in accordance with Articles 98 to 102.
4. The Member States and the Commission shall ensure that undertakings which are or have been subject to a procedure of recovery in accordance with paragraph 3 following the transfer
5. Of a productive activity within a Member State or to another Member State do not benefit from a contribution from the Funds.
   1. STATE AID

**The University should ensure that all conditions regarding state aid are satisfied as laid out in both National and Community rules.**

State aid rules cover measures involving a transfer of “State” (public) resources including European, national, regional and local funds. State Aid issues are likely to arise where an aid constitutes an economic advantage that a business would not normally receive in the regular course of business, thus affecting the balance between that business and their competitors.

Examples of State Aid include direct grants; subsidised loans or benefits arising from subsidised business support schemes (e.g. reduced cost business consultancy, subsidised rents, training). General support does not normally fall within the scope of State Aid rules. For example, the building of infrastructure by the public sector, provided access to the infrastructure is guaranteed for all potential users on equal terms, is not a state aid. However, if the support has geographic boundaries e.g. only region wide, then it is selective and further guidance is required.

A project involving the granting of State Aid can only be approved if:

1. the aid relates to one of the Commission’s adopted regulations which has “block exemption” status (SME, Training, *de minimis*).
2. the aid is granted under a notified and approved aid scheme.
3. The aided project has been notified separately and authorised by the European Commission (ad hoc aid).
   1. THE ENVIRONMENT

UCD is required to consider the following:

* Does the project/operation have a significant impact on the environment?

If the answer to the above is yes, has an Environmental Impact Assessment been carried out, as per thresholds and sectors specified in the consolidated [EIA Directive (85/337/EEC & 97/11/EC)](http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1985L0337:20030625:EN:PDF)

* Have recommendations and observations in the above-mentioned assessment been adhered too?
* Is environmental information freely available to the public concerning this project?
* Have consents been obtained by the Beneficiary from the relevant national authorities that the relevant directives have been complied with?
* Has the Intermediate body sought in-house or external expertise as to whether environmental issues require approval from the relevant authorities during the selection and approval of the project?

The University has the following sustainability policies in place: ~

<http://www.ucd.ie/campusdevelopment/sustainablecampus/>

<http://www.ucd.ie/t4cms/ucd_sustainability_policy_issue.pdf>

1. PROCUREMENT

Procurement’ is the term used by University College Dublin to describe the centralised function which provides support to university Purchasers and which examines overall expenditure on goods and services, to ensure that value for money is being obtained throughout the University. Historically at UCD Purchasing has been the direct responsibility of each school/college. However revised structures are currently being implemented which will allow schools/colleges/units to avail of the services of professional Buyers.

The University’s Procurement policy is available in Appendix III and at [www.ucd.ie/procure](http://www.ucd.ie/procure/)

[**https://intranet.ucd.ie/procure/resources-and-forms/policies-and-procedures/index.html**](https://intranet.ucd.ie/procure/resources-and-forms/policies-and-procedures/index.html)

**For guidance on Public Procurement Procedures refer to the following:**

* Public Procurement Guidelines – Competitive Process 2004 published by the National Public Procurement Policy Unit, Department of Finance - available at:

<http://www.etenders.gov.ie/generalprocguide.aspx>

* Further Policy/Legislation available at: <http://etenders.gov.ie/policyandlegislation>

The EU Treaties provide for free movement and non-discrimination on the grounds of nationality in the provision of goods and services.

The procurement Directives impose obligations on contracting authorities to:

* Advertise their requirements in the Official Journal of the European Union (OJEU).
* Use procurement procedures that provide open and transparent competition.
* Apply clear and objective weighted criteria, notified to all interested parties, in selecting tenders and awarding contracts.
* Observe a prescribed standstill period prior to entering into contracts.
* Provide an automatic debrief to unsuccessful bidders. (The standstill period begins on the day after the date on which the debriefs are issued).

The EU Directives cover contracts for:

* Works-building and civil engineering contracts.
* Supplies-purchasing of goods and supplies.
* Services-including consultancy, financial, advertising.

Advertisements for the OJEU will be published on the etenders website by UCD's Procurement and Contracts Office. If supplemented by advertisements in the national media, ensure that national advertisements do not appear before the date of dispatch of the OJEU advertisement and must not contain any information additional to that in the OJEU advertisement.

* 1. THRESHOLDS

The thresholds in the Directives are revised by the Commission, under the terms of the Directives, at two-yearly intervals. The revised thresholds as at 1st January 2018 are published on the EU procurement website <https://ec.europa.eu/growth/single-market/public-procurement/rules-implementation/thresholds_en> and the national procurement website [www.etenders.ie](chrome-extension://oemmndcbldboiebfnladdacbdfmadadm/http:/etenders.gov.ie/Media/Default/SiteContent/LegislationGuides/Thresholds_2016_-_2017.pdf)

Quotation and Tender threshold levels were updated as at 1st January 2018. Please see <http://www.ucd.ie/bursar/bursarsoffice/purchasingunit/quotationtendercompliance/>

Please note that August 2014 also saw Irish Government Circular 10/14 come into effect, replacing Circular 10/10. As at 1st January 2016, the Circular was fully adopted by UCD across all departments and is outlined in the link above.

For any additional implications of Circular 10/14 for funding received from external bodies, please see Note 5 on page 64 below.

* 1. PRIOR INFORMATION NOTICE (PIN)

Contracting authorities with an aggregated procurement requirement in excess of €750,000 for any product or service are encouraged to publish a Prior Information Notice (PIN). The PIN is normally submitted by the contracting authority at the start of the budgetary year and sets out the categories of products and services likely to be procured during the year.

* 1. TENDERING PROCEDURES

There are four alternative tendering procedures:

1. **Open:** Under this procedure all interested parties may submit tenders. If there are minimum requirements that the tenderers must meet (capacity, expertise, financial capacity etc.) these requirements should be made clear in the notice or the request for tenders (RFT).
2. **Restricted:** The contracting authority sets out through a contract notice in the OJEU the relevant information to be submitted or the information may be sought via a detailed questionnaire to interested parties.

An invitation to submit tenders, the tender documents and the complete specifications are issued only to the highest scoring candidates (who must each possess the minimum requirements).

1. **Competitive Dialogue**: This procedure is designed to provide more flexibility in the tendering process for complex contracts. Contracting authorities must advertise their requirements and enter into dialogue with interested parties. Through a range of dialogue, the contracting authority may provide for the procedure to take place in successive stages to reduce the number of solutions or proposals being discussed. When satisfied about the best means of meeting its requirements, the contracting authority must specify them and invite at least three candidates to submit tenders.
2. **Negotiated:** This is an exceptional procedure, which may be used only in the limited circumstances set out in Articles 30 and 31 of the revised public-sector Directive.
   1. RECEIPTS AND OPENING OF TENDERS

For most tenders, submissions are received electronically through the etenders postbox function. This ensures that bids cannot be accepted after the advertised deadline and provides the required level of transparency. In the event of hard copy tenders being requested, all tenders should be opened together as soon as possible after the designated latest time and date set for receipt of tenders. Tenders received after the closing time for receipts of tenders should not be accepted. Opening of tenders should take place in the presence of at least two officials of the contracting authority. The opening of tenders should be documented.

* 1. EVALUATION OF TENDERS AND AWARD OF CONTRACTS

Criteria for awarding contracts can be based on the lowest priced tender or the most economically advantageous tender (specifying, in addition to ultimate cost, various other criteria). The criteria along with the agreed weightings must be stated upfront in the OJEU notice or the tender documents. Examination of tenders should be carried out by a team with the necessary competence. The evaluation and award process must be demonstrably objective and transparent and based solely on the published weighted criteria. Evaluation documents must be signed and dated by all individuals on the evaluation panel, this then forming an integral part of the evidentiary audit trail around the assessment process.

* 1. CONTRACT AWARD NOTICE

It is a requirement that contracting authorities publish a “Contract Award Notice” on all contracts awarded that are above the thresholds. The Contract Award Notice should include particulars such as type of contract, the procedure, award criteria used, the number of tenders received, and the name of the successful tenderer.

For further information on EU Public Procurement Procedures, see the website [www.etenders.gov.ie](http://www.etenders.gov.ie) or <http://simap.europa.eu/index_en.html>[www.simap.europa.eu](http://www.simap.europa.eu/)

Steps in conducting a Competitive Process for contracts above EU thresholds:

|  |  |  |
| --- | --- | --- |
|  |  |  |
| **Open** |  | **Restricted** |
| **↓** |  | **↓** |
| set basis for award: MEAT\* or lowest price |  | set basis for award: MEAT\* or lowest price |
| **↓** |  | **↓** |
| draw up tender documentation |  | draw up tender documentation |
| **↓** |  | **↓** |
| If MEAT, set and record weighted award criteria |  | set selection/qualifying criteria and weighted award criteria |
| **↓** |  | **↓** |
| advertise, invite tenders in OJEU & other media |  | invite expression of interest in OJEU/other media |
| **↓** |  | **↓** |
| allow appropriate time for submission of tenders |  | allow appropriate time for expression of interest |
| **↓** |  | **↓** |
| Supervise and record tender opening |  | Supervise and record tender opening |
| **↓** |  | **↓** |
| examine tenders, reject those not meeting conditions |  | select/shortlist candidates (at least 5) who meet qualification |
| **↓** |  | **↓** |
| if MEAT is basis for award have team evaluate tenders using weighted scoring criteria |  | issue prequalified/shortlisted candidates with tender documents |
| **↓** |  | **↓** |
| select highest scoring tender |  | allow appropriate time for submission of tenders |
|  |  | **↓** |
|  |  | Supervise and record tender opening |
| **↓** |  | **↓** |
| Issue contract award letter (do not sign contract yet)  Issue standstill/debriefing letters to unsuccessful candidates |  | If MEAT is basis for award have team evaluate tenders using weighted scoring |
| **↓** |  | **↓** |
| Sign contract when standstill period has expired |  | select highest scoring tender |
| **↓** |  | **↓** |
| Publish contract award notice in OJEU |  | Issue contract award letter (do not sign contract yet)  Issue standstill/debriefing letters to unsuccessful candidates |
|  |  | **↓** |
|  |  | Sign contract when standstill period has expired |
|  |  | **↓** |
|  |  | Publish contract award notice in OJEU |

MEAT: Most economically advantageous tender (specifying, in addition to price, various other criteria.)

* 1. ORDERS, INVOICES AND PAYMENTS

The University also has procedures in place for dealing with orders, invoices and payments, which can be found in Appendix II and <http://www.ucd.ie/bursar/>

1. MONITORING, CONTROL AND REPORTING OF ACTIVITY
   1. FINANCIAL PROCEDURES

Projects are managed through the Universities financial policies and procedures. These are located at <http://www.ucd.ie/bursar/> and in Appendix II.

Documented policies are in place for the following areas;

* [UCD Policy on Bank Accounts](http://www.ucd.ie/bursar/policies.html#bank_account_policy)
* [Petty Cash](http://www.ucd.ie/bursar/policies.html#petty_cash)
* [Fixed Assets](http://www.ucd.ie/bursar/policies.html#fixed_assets)
* [UCD Fraud Policy](http://www.ucd.ie/bursar/downloads/forms/UCD%20Fraud%20Policy.pdf)
* [University Policy on the Engagement of Consultants](http://www.ucd.ie/bursar/downloads/forms/consultancypolicy2008.doc)
* [UCD Policy on remuneration through Payroll](http://www.ucd.ie/bursar/policies.html#remuneration_through_payroll)
* [Revenue policy on payments to Part-Time Teachers/Lecturers](http://www.ucd.ie/bursar/policies.html#parttime)
* [University Travel Policy](http://www.ucd.ie/bursar/policies.html#travel_policy)

Additional documentation is also in place for: ~

* Orders, Invoices, Payments
* Travel Expenses
* Monthly Reports
* Taxation
* Income
  1. CHARGING EXPENDITURE
     1. Research Accounts Financial Officer

Expenditure is charged to individual project accounts in line with the awards granted by the funding body.

Project set-up, including approval and allocation of expense budget headings, is explained in the Lifecycle Stage 2: *Prepare a Research Proposal* and Lifecycle, Stage 3: *Register a Research Grant* at appendix VII below and in Specific Steps in relation to PRTLI projects in section 13.

The project account:

* Establishes the headings under which project expenditure can be incurred
* Provides budgetary control of expenditure.
* Generates a transaction list (audit trail) from which the project expenditure is derived.
  + 1. Capital Buildings and Equipment

The Capital and Commercial Office is responsible for recognising and recording expenditure and submitting drawdown claims to Donors (against Donor pledges and internal contributions).

**External Donors: State Bodies**

Linked section for Cash and Cheque receipts:

<http://www.ucd.ie/bursar/bursarsoffice/generalledger/ucdexpenditurecodes/> describes procedures for physical income that is brought into the Bursar’s Cash Office. The recognition and recording of automatic receipts into the University’s bank accounts is managed by the Bursar’s General Ledger team. Dependent on the Donor awarding the funding, the initial set-up stipulates the use of either UCD No. 1 Account or UCD Call Account, to which the periodic funds should be sent.

Donor letters confirming payments transferred to one of the listed bank accounts are sent to the Bursar. Copies of these letters are scanned by the Bursar’s P.A. and circulated to the relevant staff. The Capital and Commercial Office identifies those receipts related to capital projects and confirms the correct project coding to the Deputy Operations Accountant. Journals recognising the receipts are created and posted by the General Ledger team.

**Other Funding**

The UCD Foundation campaigns for private donations including UCD Alumni, commercial or business contributions and philanthropic enterprises. Any commercial activity such as Licence Agreements on the UCD campuses, the VET Hospital, testing laboratories in Engineering, different Institutes, may generate income to fund capital projects. Additionally, the Commercial, Residential and Hospitality Office manages income from Student Residences, Restaurant and ancillary activities and these may also be utilised for capital projects, as can contributions from Estate Services budget. It should be noted that these types of funding are outwith ERDF compliance and are included for reference in this section.

* 1. MONITORING OF EXPENDITURE
     1. Research

The Principle Investigator (PI) is responsible for the day to day financial management of the project account, through which the project expenditure is channelled. When claims / returns are submitted, expenditure is reviewed against a list of ineligible items provided by the funding agency, and any identified disallowable expenditure is excluded. The funding agency then reviews the submitted cost statement with accompanying transaction listing and performs further review and disallow accordingly.

As per point 4.4.2 above the Research accounts financial officer is responsible for preparing returns and the Head of Office is responsible for reviewing the returns before submission to the funding agency.

* + 1. Capital Buildings and Equipment

Regardless of the source of funding, the Capital and Commercial Office section carries out validation checks as part of the monthly Cash Flow Reporting: this ensures reliable recording of all notified receipts. Part of this reconciliation includes the tracking of receipts from periodic capital project drawdown demands made to Donors, and pledged contributions from internal entities or externally from philanthropic sources. Any missing funding is followed up with the Donor.

Coding for the different funding streams is detailed in Appendix IX

**Finance Remuneration and Asset Management Committee (FRAMC)** ensures that all projects are in line with the strategic goals of the University. Approval from FRAMC is required for all capital projects and large-scale capital expenditure. FRAMC meets approximately 6 times a year.

There is a **Capital Funding Committee** in place which reviews funding arrangements for all projects. Capital Funding Committee meetings are generally held 2 weeks in advance of FRAMC meetings.

The Capital Funding Committee is chaired by the Bursar and attended by;

* Head of Financial Management.
* Capital & Commercial Office Senior Project Accountant.
* Director of Estate Services.
* VP for Capital Development.
* Project Managers from the Estate Services Office.
* Invited to relevant Meetings: Head of UCD Procurement Office.

Within the meeting itself, the various Project Managers report on their individual capital projects and present estimated outturns or updated cash flows. With consensus and endorsement by the Heads of sections, those projects justified in seeking further funding are presented to the FRAMC for authorisation.

**SMT (Senior Management Team) Capital** monitors the day to day expenditure, SMT Capital report to the Capital Funding Committee.

* + 1. Recurrent

Research Recurrent Expenditure – please see 8.3.1 above

* 1. CONTROL OF EXPENDITURE

Budgetary control of expenditure is ensured by:

* Establishing budget headings.
* Ordering only through Purchase Order Processing/eProcurement system (see Appendix II below).
* Monthly monitoring of all project account balances by the PI and the Research Finance Office.
* Research Finance Office carry out budget/commitments checks on all staff appointed to research projects.

Most academic expenditure is now processed using the Purchase Order Processing (POP) system. This is a real-time process that requires hard-coded Budgets for each Account code within a Cost Centre or Research code. Recurrent expenditure may still be carried out using paper-based orders. Whether using the POP or manually inputting invoices through the Accounts Payable section of the Bursar’s Office, no expenditure of University funds should be incurred or committed unless:

* funds are available or will not exceed hard-coded Budget.
* expenditure is appropriate for University purposes.
* expenditure is being made with the necessary approval.
* expenditure incurred is in line with approved UCD policies and procedures (see Section 7 and Appendix III UCD Procurement).

It is good practice for Staff authorising any such expenditure to make the necessary enquiries (to their College / Unit’s Finance Manager) to ensure that the coding will reflect the nature of the expenditure and the funding programme against which the expenditure will be settled.

* 1. ELIGIBILITY OF EXPENDITURE
     1. Research

Expenditure claimed must be consistent with the provisions of the National Eligibility Rules, must be consistent with the objectives of the Operational Programme Priority and must be paid within the applicable claim period based on adequate supporting documentation. Specific provisions in respect of eligibility of certain expenses are detailed below.

Please refer to link: <http://circulars.gov.ie/pdf/circular/finance/2008/16.pdf>

**Time Recording**

Where research staff are contracted on an ERDF funded project on a part-time basis then it is a requirement that they maintain complete time records (i.e. timesheets) on a monthly basis.

These timesheets must show: ~

* Complete productive hours per month – for all projects.
* The Number of hours/working time attributable to the project which is ERDF funded.
* The nature of the work performed on each project.
* Be signed and dated by the research staff and co-signed/authorised by the project PI.

Template timesheets are available from the Research Finance Office, please contact [rfo@ucd.ie](mailto:rfo@ucd.ie)

**Depreciation**

Where capital expenditure is incurred on research/recurrent grants, the cost must be claimed with reference to depreciation guidelines under ERDF.

Further information regarding this is available from the Research Finance Office, please contact [rfo@ucd.ie](mailto:rfo@ucd.ie)

**Internal Recharging**

Please seek advice from the Research Finance Office should you wish to recharge any centrally incurred costs to a research grant. Please contact [rfo@ucd.ie](mailto:rfo@ucd.ie)

* + 1. Capital

With UCD’s appropriate payment authorisation controls, draw-downs of ERDF funds are made on an expenditure-incurred basis. These must be compliant with EU Regulation 1828/2006, Article 13.

The University is guided by such regulations for the supply of goods and services, including the commissioning of consultants. Copies of contract, agreements and other documentary evidence must be kept in master files that are readily available for scrutiny. At all times, the University must endeavour to:

* Achieve value for money.
* Ensure transparency and accountability.
* Ensure cost benefit analysis and environmental impact surveys have been carried out.

In accordance with Irish Government policies and statutory requirements, and without contravening EU competitive legislation, UCD must make every effort to ensure that the best supplier of goods or services is selected.

* + 1. Recurrent

Research Recurrent Expenditure – please see 8.5.1 above

* 1. REPORTING OF EXPENDITURE

Expenditure for ERDF-specific projects is identified at B1/BO reporting stage by generating transaction listings of each applicable project account. Disallowable items are then excluded.

Self-certification is then carried out at first level (subcontracted to external firm of accountants/auditors in some cases).

1. TREATMENT OF RECEIPTS
   1. CASH & CHEQUE RECEIPTS: SCHOOL/SUPPORT UNIT

* Any cash received in a School/Support Unit should be recorded there on a daily basis.
* Cash or cheques should be submitted to the Central Cash Office, Accounts Department with details, quoting the account code and cost centre to which it is to be credited. This should be done weekly (or more frequently when the total in hand is greater than Euro 200.)
* Cash should be taken to the Central Cash Office by hand - never posted.
* Monthly printouts should be checked in the School/Support Unit to ensure that the relevant code and cost centre have been credited with amounts sent to the Central Cash Office.
* Policies and procedure in respect of income can be found on the Universities website at <http://www.ucd.ie/bursar/>
  1. REPORTING RECEIPTS
* Where revenue has been generated ensure that, where applicable, the revenue has been offset against the expenditure in the declarations
* When an operation is revenue generating, determine if projected net revenues can be established or forecast.
* If projected net revenues can be established in advance, ensure discounted net revenues are offset against eligible expenditure in accordance with Art 55 of Commission Reg1083/2006 and following Commission guidance.
* Where projected net revenues cannot be established in advance ensure certifying authority is notified that 5 years of actual net revenue must be offset against eligible expenditure at closure. The start date for assessing revenues must be noted. If there is no clearly identifiable capital investment period, the period for the assessment of revenue should start from the point where the revenue is being generated.
* When there is revenue which has not been offset against the expenditure, an explanation should be given

1. IRREGULARITIES AND REPORTING OF ERRORS

* Where ineligible expenditure is identified, determine the cause of the inclusion of ineligible expenditure. Determine whether it is a systemic problem or “one off” and attributable to human error, lack of knowledge on eligibility criteria or fraud. Include the ineligible expenditure in the list of findings.
* Determine if an irregularity report is required, prepare same where necessary
* Taking into account the work carried out and the findings on the sample selected, is further investigation is required to obtain assurance that the expenditure declared is eligible
* Report and make recommendations to the relevant persons. Ensure follow up of all issues. Keep on file evidence of follow up that was undertaken.

**Additional procedures in respect of capital projects can be found at Section 4 above and Appendices VII, VIII and IX.**

1. PUBLICITY

Publicising support for projects is an important part of European Regional Development Fund (ERDF) formal contractual requirements.  Beneficiaries are required to actively acknowledge the support they receive through the ERDF 2007-13 programme and publicise this as widely as possible, on site, in press and PR and in all printed materials.

Where structural funds are applied in the co-financing of an infrastructure project, regulation EC NO 1828/2006 should be complied with. Information and publicity requirements for the general public should include billboards erected on site and permanent commemorative plaques where the public contribution exceeds €500,000.

The role of UCD regarding Information and Publicity Measures is to

* Ensure that relevant staff are aware of EU requirements regarding procurement and publicity. Staff should be familiar with the following:
* Articles 8 and 9 of Regulation EC no. 1828/2006.
* Information and Publicity Guidelines for EU Structural Funds 2007-2013.
* Maintain a publicity folder. Our publicity folder should include copies of photographs of the various signs etc. to document compliance for potential audit visits. This folder should also include copies of fliers etc. and it should be verified as compliant with the various logo requirements etc. at time of placing in the file.
* The relevant individual (PRTLI cycle 4 Recurrent – **UCD Research Office**; Capital – **Capital and Commercial Office**; PRTLI cycle 5 Recurrent – **Research Finance Office/Individual PI’s**; Capital – **Capital and Commercial Office)** will be responsible for liaising with the other relevant sections of University College Dublin to ensure that the publicity file is kept up to date, and that all requirements are being adhered to.
* Confirm the accuracy of University College Dublin’s Form B1/BO return in that the relevant publicity requirements have been adhered to.
* Public Procurement adverts also need to be compliant with the Publicity requirements.
  1. PUBLICITY CHECKLIST

*Articles 2 – 10 Commission Regulation (EC) no. 1828/2006 and Section 18 of the Administrative Agreement sets down the European Commission requirement on information and publicity.*

The EU Flag and the European Regional Development Fund’s participation should feature on the following in relation to projects in receipt of EU Structural funds:

* Billboards Plaques
* Brochures/Literature
* Application Forms
* Annual Reports
* Display/Exhibition stands
* Videos
* Advertising & Supplements
* Conference Material
* Web sites
* Offer letters, correspondence with projects/beneficiaries
* Press releases
* Posters
* Other media
  1. THE ARRANGEMENTS FOR THE USE OF LOGOS ARE AS FOLLOWS:
* (Post 2007 for PRTLI 3 spend and for PRTLI Cycles 4 + 5), the Irish structural funds logo is to replace the NDP logo for all EU co-financed publicity material;
* this is to be accompanied by the EU flag logo with the label “European Regional Development Fund” underneath, to be inserted on right hand side of the Irish structural funds logo;
* the sponsoring organisation or Department logo (where used) is inserted to the right of the EU logo;
* all logos to be of equal scale; and
* where it is feasible to do so, the EU Commission’s suggested tagline “Investing in your Future” should also be used.
  + 1. Logos To Be Used
* The EUSF (European Structural Fund) is made up of ERDF (European Regional Development Fund) and ESF (European Social Fund - mainly recurrent).
* ERDF Financing came in two tranches: ERDF 2000-2006, and ERDF 2007 -2013.
* ERDF 2000-2006; being PRTLI Cycles 1-3 with spend pre-2007.
* ERDF 2007 – 2013; being PRTLI Cycles 3 – 5 and spend post 2007.
* The following programmes were financed by ERDF 2007 -2013;
* PRTLI Cycle 3 post 2007 (where most of the spend was **after** 31/12/2007)
* PRTLI Cycles 4 & 5 post 2007
* RFES 2008 – closed (Research Facilities Enhancement Scheme)
* RERG 2007 – closed (Research Equipment Renewal Grant)

**LOGO 1 – PRTLI 4+5 post 2013 Spend**

**Investing in your Future**

**LOGO 2 – PRTLI 3-5 post 2007 Spend**

**Investing in your Future**

**LOGO 3 – PRTLI 1-3 pre-2007 Spend**

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**LOGO 3 – RERG & RFES Spend**

**LOGO 4 – Enterprise Ireland (ERDF co-funded grants only)**

**Investing in your future**

**LOGO 5 - INTERREG IV A: Ireland Wales Programme 2007‐ 2013**

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**LOGO 6- INTERREG IV B: North West Europe Programme**

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**LOGO 8 - INTERREG IV C**

** **

**Further guidance regarding individual programmes can be found on the following links:**

**PRTLI Cycle 4 and 5**

HEA guidelines on publicity can be found at: <http://www.hea.ie/content/manuals>

**Enterprise Ireland**

Enterprise Ireland information regarding publicity requirements can be found at:

<http://www.enterprise-ireland.com/en/Process/Higher-Education-Institutes/GuidelinesPIRev.pdf>

**Interreg IV A: Ireland Wales Programme 2007‐ 2013**

Interreg IV A information on publicity can be found at:

<http://www.irelandwales.ie/images/text_pages/12_JTS_Comms_Guidelines_V3_2012.pdf>

**Interreg IV B: North West Europe Programme**

Interreg IV B information on publicity can be found at:

<http://4b.nweurope.eu/index.php?act=page&page_on=about&id=1595>

**Interreg IV C**

Interreg IV C information on publicity can be found at:

<http://www.interreg4c.eu/uploads/media/pdf/resources_Project_Communication_Guide.pdf>

**CO FINANCING LOGOS**

Buildings funded by ERDF under programmes: PRTLI (Cycles 1 - 4) & RFES and contain Equipment funded by: RERG, PRTLI, RFES, & possibly ESF (European Social Fund being Recurrent + Research spend).

**NOTE:**

Where a Building project was financed under different programmes under ERDF (within the EU Structural Funds).

E.G.: PRTLI & RFES Science Centre buildings

Solution: Use Irish EUSF AND the EU Structural Funds logos as below

Refer to: [www.hea.ie/search/search/logo](http://www.hea.ie/search/search/logo) for further details and logos for download.

For general guidelines please see [hea.ie/content/manuals](http://hea.ie/content/manuals)

* 1. REQUIREMENTS FOR BILLBOARDS AND PLAQUES
* Billboards and commemorative plaques are compulsory for projects where the total public contribution is over €500k.
* The billboard must be of a size that is appropriate to the scale of the operation.
* The section of the billboard reserved for the EU contribution should take up to at least 25% of the total area of the billboard.
* The letters used must be at least the same size as the letters for the national announcement although the typeface may be different.
* Once a site or project is completed, billboards must remain in place for no longer than six months.

Wherever possible, the billboard must be replaced by a commemorative plaque within 6 months of completion of the project.

For further information on publicity, please refer to <http://eustructuralfunds.gov.ie/>

http://eustructuralfunds.gov.ie/

In addition, HEA guidelines on publicity can be found at [hea.ie/content/manuals](http://hea.ie/content/manuals)

1. AUDIT REQUIREMENTS FILE RETENTION AND STORAGE

All supporting documentation must comply with Article 90 of the General Regulation, Articles 14 and 19 of the Implementation Regulation and the Electronic Commerce Act 2000, regarding the electronic storage and location of documents, for a period of **seven years after the closure date of last payment from the European Commission to the programme**. This is expected to be the year 2022. During this period documents should be available for inspection by Managing and Certifying Authority staff, Intermediate Body staff, auditors, certifying officers and other national or commission officials. Documents forming the audit trail at each level of the cascade must be retained in readily retrievable form and be readily accessible.

The Operations Accountant has confirmed that in accordance with the ERDF/ESF document retention requirements, University College Dublin will retain all documents forming part of an audit trail for the ERDF and ESF programmes for certain minimum periods.

For the 2000-2006 ERDF and ESF measures, documentation should be retained until at least 31 December 2015 and should not be disposed of after this date without confirmation from the ERDF and ESF Managing Authorities.

For the 2007-2013 ERDF and ESF measures, documentation should be retained until at least 12 December 2021 and should not be disposed of after this date without confirmation from the ERDF and ESF Managing Authorities.

**UCD** should retain the following:

* Grant approvals
* Accounting record of payments made and funds received
* Form B1 (expenditure declaration) and attached schedules of payments, projects and adjustments
* Timesheets
* Employment Contracts
* Original Invoices and documents of equivalent probative value
* FMS print-outs reconciled to form B1s
* Procurement and Publicity documentation
* Bank Statements
* Any other relevant documentation
* Etc.

The University has a records management and freedom of information policy in place which can be found at <http://www.ucd.ie/hr/t4cms/records_management_freedom_information_policy_v2.0.pdf>

**Additional retention of documentation procedures in respect of Capital projects is dealt with in Section 4 and on page 68/69 for storage.**

1. PRTLI: SPECIFIC STEPS IN RELATION TO PRTLI

**RESPONSE TO CALL FOR PROPOSALS**

* The VP for Research, Innovation and Impact, in conjunction with Senior Management, identifies areas of strategic interest within the call documents and agrees a direction for the institution as a whole.
* The VP for Research, Innovation and Impact liaises with research groups and investigators across the University to establish areas where proposals can be submitted, in line with the University’s strategic objectives. Agreed project areas are categorised as ‘capital’ or ‘recurrent’ to align with HEA classifications
  1. PRE-AWARD PROCEDURES (RECURRENT & CAPITAL)
     1. Preparation of project submissions
* A lead Principal Investigator for each project area is agreed. This researcher is responsible for the preparation of the proposal document for his/her project and is the main point of contact for that project.
* Principal Investigators manage the process of forming internal and external partnerships and collaborations at individual project level. The VP for Research, Innovation and Impact and Senior Management manage any strategic, institutional-level collaborations.
* The University’s role as ‘lead’ ‘coordinator’ or ‘partner’ in each project is established.
* Where UCD is the lead on a proposal, agreed collaborators are circulated with documentation for budget submissions, records of previous research performance in area etc. The UCD PI acts as the main point of contact with any such collaborators.
* The UCD PI and their team complete the proposal templates as applicable to their project area.
* The VP for Research, Innovation and Impact and Senior Management prepare any necessary institutional statements on strategy, capital development etc. to accompany the final submission.
  + 1. Internal supports
* A PRTLI support team is established, based within the Office of VP for Research, Innovation and Impact, to offer advice and assistance where required to submitting PIs. This support team is also responsible for managing the entire submission process at an institutional level.
* The support team within the Office of VP for Research, Innovation and Impact reviews all project submissions for compliance with HEA requirements and adherence to the proposal templates.
  + 1. Finances
* The Finance Manager of the Office of VP for Research, Innovation and Impact works with all lead PIs to establish budgets for UCD-led projects. Responsibility for initial budget calculations can be devolved to finance managers at College level, but final oversight and sign-off is the responsibility of the Finance Manager of the Office of VP for Research, Innovation and Impact.
* The Finance Manager of the Office of VP for Research, Innovation and Impact will also work with UCD PIs to supply budgets as required where UCD is a partner institution rather than a proposal lead or coordinator.
  + 1. Quality Review
* The VP for Research, Innovation and Impact reviews all project proposals for quality and fit with University’s strategic objectives. Projects which do not meet a quality threshold do not proceed to final submission stage.
* The support team within the Office of VP for Research, Innovation and Impact reviews all project proposals for compliance before final submission.
  + 1. Submission
* The support team within Office for VP of Research oversees the production of finalised proposal documents on behalf of all PIs, in both electronic and hard copy.
* The support team also manages the final delivery of electronic and hard copy proposal documents to the HEA in accordance with deadlines.
  1. POST AWARD MANAGEMENT - RECURRENT
     1. Notification of award:
* Initially a **single ‘holding’ research account** (following the normal GRF process) is set up for each project. The budget is as per the HEA award for direct and expenditure.
* As students and postdocs are recruited, new research account(s) can be set up. New research accounts are initially registered in RMS with a ‘nominal’ value. Once the research account is in place the appropriate budget is set up by journal transfer from the holding research account for that project to the new research account.
* All research accounts relating to a PRTLI programme within the same academic school will be merged within RMS and have the same project ID.
* At all times the total budget on all research accounts will match the direct expenditure as originally awarded by the HEA adjusted by any subsequent notifications from them (e.g. PRTLI4 original award was subsequently reduced to remove pension costs).
  + 1. Budget Approval
* The research account will be set up as per the HEA award letter. As with all research grants this is approved by the RFO (pre-award) and UCD Research prior to registration.
* PRTLI projects will no longer form part of the University’s annual budgetary cycle.
  + 1. Capturing and reporting on expenditure
* No income or expenditure (direct or overheads) will be posted directly to the PRTLI project cost centres without a job code (research account).
* All relevant direct expenditure will be captured for a project in the research accounts registered to the PRTLI project cost centre. Expenditure will be assigned to the projects through the university’s procurement and payroll systems.
* Expenditure to be approved by the Lead Investigator or as delegated by them.
* On a quarterly basis, in line with the HEA reporting cycle, all expenditure within each research account will be reconciled on a project by project basis. Any adjustments will be processed by journal within 2 calendar months.
* At the end of each financial year the total expenditure captured in the research accounts less the value of any pension costs posted to the account must equal the direct expenditure on the return submitted to the HEA. Any adjustments required will be posted by journal in period 13.
  + 1. Capturing And Recording Prtli Income
* A control account will be set up for each PRTLI cycle. The account for PRTLI cycle is 9000-98461.
* Income received from the HEA (direct expenditure and overheads) will be credited to this account. The journal entry is:
  + Dr Bank
  + Cr PRTLI control account 9000-98461
* At the end of each financial year, following reconciliation of the direct research expenditure, a journal will be posted in period 13, to recognise income receivable on each of the research accounts.
  + Dr PRTLI control account 9000-98461
  + Cr individual research accounts XXXX - 90922 – RYYYYY
* At the end of each financial year, following reconciliation of the direct research expenditure, the amount of overheads receivable will be calculated. This amount will reconcile to the HEA return for that period. The following journal can then be prepared to recognise the overheads as earned income within that financial year
  + Dr PRTLI control account 9000-98461
  + Cr PRTLI Income 7400-80638
* The balance on the control account at the end of the financial year will be the amount of income receivable from the HEA or the amount of income received in advance from them. This can then be recorded appropriately as a debtor or creditor in the University’s financial statements.
  + 1. Year-End Reconciliations - Recurrent
* Expenditure on research accounts adjusted for pension amount charged will reconcile to the direct expenditure on the HEA return.
* Difference between expenditure and income on each research account will be the amount of pension charged to that research account.
* The cumulative difference between expenditure incurred, overheads earned and income received will be the balance on the PRTLI control account.
* No transactions will have gone directly to the PRTLI cost centres without a job code so there will be no transactions for College Finance Managers to reconcile.
* At all times the total budget on all research accounts will match the direct expenditure as originally awarded by the HEA adjusted by any subsequent notifications from them (e.g. PRTLI4 original award was subsequently reduced to remove pension costs).
  + 1. PRTLI Cycle

Actual as at June 2010

* Cost centre structure already in place.
* Research accounts only exist for students and postdocs.
* Expenditure has been captured in both cost centres and research accounts from inception to date.
* All income (direct and overheads) received to 30/09/09 has been allocated to projects (both cost centres and research accounts).

New Procedure Implemented:

* New research accounts to be set up for each project with effect from 1st October 2009. The new research accounts will be used to accommodate all transactions that previously would have been posted directly to the PRTLI project cost centres.
* Budgets for the new research accounts will be set up based on HEA award less expenditure incurred up to 30/09/09 for each respective project.
* All staff paid from a PRTLI cost centre will be transferred to a research account.
* Expenditure since 01/10/09 will be transferred by journal from the cost centres to the research accounts.
* The result of this procedure will be that all transactions with effect from 01/10/09 will be recorded in dedicated project research accounts. Consequently, no transactions will be posted directly to cost centres going forward.
  1. HEA PRTLI FINANCIAL RETURNS - RECURRENT
     1. Account set up
* All projects have a dedicated cost centre, with some project budgets split between the cost centre and several research accounts (“R” accounts).
* The following is the current list of dedicated cost centres and research accounts established under PRTLI Cycle 4:

|  |  |  |  |
| --- | --- | --- | --- |
| **Project Title** | **Acronym** | **Cost Centre(s)** | **“R” codes** |
| Biopharmaceutical & Pharmacological Sciences | BPS | 3958; 4671; 3959 | R11010A; R11010B; R11010C; R11010D; R11010E; R11010F; R11010G; R11010H; R11010I; R11010J; R11010K; R12102 |
| Food Ireland | Food | 4243 | R11790 |
| Irish Social Science Data Archive | ISSDA | 1481 | R12068 |
| National Nanoscience Programme | NANO | 3581 | R11007; R11007A; R11007B; R11007C; |
| Biomedical Science Networks | BSN | 4672 | R11020; R11020A; R11020B; R12067 |
| Humanities Serving Irish Societies | HSIS | 1222 | R11148 R11148A; R11148B; R11148C; R11148D; R11148E; R11148F; R11148G; R11148H; R11417; R11418; R11419; R13493; R13250 |

* The following is the current list of dedicated research accounts established under PRTLI Cycle 5:

|  |  |  |
| --- | --- | --- |
| **Project Title** | **Acronym** | **“R” codes** |
| TCD-UCD Innovation Academy | Academy | R12251 |
| Dublin Graduate Physics Programme | DGPP | R12242 |
| Electricity Research Centre: Grid Integration of Renewables, Distributed Generation and Flexible Demand | ERC: GI | R12340 |
| Earth Systems Institute Structured PhD- Earth and Natural Sciences | ESI PhD ENS | R12235; R12360; R12361; R12362; R12364; R12365; R12366; R12367; R12368; R12369; R12370; R12371; R12372; R12372; R12372; R12373; R12374; R12375; R12376; R12377; R12378; R12379; R12380; R12381; R12382; R12383; R12384; R12386; R12387; R12388; R12389; R12390; R12391; R12392; R12393; R12394; R12400; R12401; R13893 |
| Graduate Research Programme in Engineering | GREP ENG | R12295; R12662; R12663; R12664; R12665; R12681; R12682; R12683; R12684; R12701 |
| Innovation Policy Simulation for the Smart Economy | IPSE | R12279; R12352; R12353; R12354 |
| Molecular Medicine Ireland Clinical & Translational Research Scholars Programme | MMI-CTRSP | R12254; R13473; R13474; R13475; R13476; R13477 |
| Molecular and Cellular Mechanisms Underlying Inflammatory Processes | MolCellBiol | R12250; R12430; R12431; R12432; R12433; R12444; R12532; R12545 |
| Nanomechanical Approached and Functional Materials for Regenerative Medicine | Nanoremedies | R12236; R12574; R12575; R12576; R12577 |
| UCD Science Centre | ScienceCntr | R12305; R12341; R12344 |
| PhD Programme in Simulation Science | SimSci | R12289; R12495; R12499; R12514; R12515; R12527; R12528; R12529; R12530; R12531; R12561; R12562; R12563; R12564; R12565; R12566; R12567 |
| Telecommunications Graduate Initiative | TGI | R12290; R12434; R12435; R12436; R12437 |
| Irish Transgenic Network | ITN | R12245 |

* + 1. Quarterly Financial Report
* PRTLI Project Finances are reported to the HEA on a quarterly basis. The submissions are made by the Office of the VP for Research, Innovation and Impact (PRTLI4) and Research Finance Office (PRTLI5).
* Once notification is received from the HEA on the reporting deadline an internal notification (incl. the report template) is sent to each Project PI/Administrator requesting a review of the financial information and a progress narrative.
* All PIs/Administrators should return the template with details of any items they have adjusted for and details of FTE’s and the Human Infrastructure i.e. Headcount and Gender breakdown.
* Within the Office for the VP Research the report is then reconciled back to E-financials (PRTLI4) and the Research Finance Office (PRTLI5) to ensure accuracy of information being submitted and to calculate pension and overhead adjustments.
  + 1. Reconciliation
* The following reports are run and downloaded into excel format from “Infoview” which detail all income and expenditure incurred during the quarter.

*Cost Centres:* College Finance Managers – *Ad Hoc Report – Supplies and Travel Monthly Details – No Prompt*

*“R” Accounts:* Bursars Office Reports/Post Award Research – *Fin209 Transactions for a Job*

* A summary check is also carried out on the cumulative balance by reviewing and detailing the total spend to date balance taken from Management Information Screens on E-financials.

*On receipt of the Report from the PI (PRTLI4)*

* The total for Pay (gross figure) and Non-Pay (less overhead charged to date) for the quarter as per the “Infoview” report is compared to what the PI has returned and any adjustments notified by the PI are accounted for.
* As pension is not an eligible cost under PRTLI4 or PRTLI5, the pension figures must be deducted from pay costs and the net figures used for reporting.
* Overheads are calculated on a per project basis based on criteria set by the HEA (i.e. modified total direct costs, which excludes equipment).
* Once all the projects have been confirmed UCD Research (PRTLI4) and the Research Finance Office (PRTLI5) will then transfer the figures into the “Institutional Summary Report” which will be submitted to the HEA.
  + 1. Pensions:
* As notified by the HEA, pensions are no longer an allowable cost under PRTLI Cycle 4. They were also not included in the budget awarded under PRTLI Cycle 5.
* The ERS Pension, ECF pension charge and FTWA Contributions are currently charged to the account as part of monthly payroll but are reviewed and reconciled on an annual basis.
  + 1. Overheads:
* Overheads are calculated at 25% and 30% Modified Total Direct Costs for desk based and laboratory-based research respectively.
* Overheads are included by UCD Research based on the above % calculations after the pensions have been stripped off the gross salary.
  + 1. Human Infrastructure:
* Human infrastructure refers to Full Time Equivalents (FTEs) and headcount on projects. Human infrastructure is accounted for in line with the HEA’s explanatory “Note on Human Infrastructure Reporting”.
* A Budget FTE of 1.0 means that the person is equivalent to a full-time worker; while an FTE of 0.5 signals that the worker is only half-time.
* In any quarter a reported FTE for an individual should be less than or equal to 0.25 (0.8333 per month).
* The cumulative FTE is checked against budget.
  + 1. Matched Funding:

PRTLI Cycle 4 matched funding is in accordance with the approved award and is captured in separate research accounts.

* + 1. Institutional Summary Report:
* PRTLI4: Sign off on the Institutional Summary Report is by the VP for Research, Innovation and Impact, Prof. Orla Feely (previously Prof. Desmond Fitzgerald) (“Research Co-ordinator”) and the VP for Finance, Mr Gerry O’Brien (“Finance Officer”).
* Once the report is finalised a copy is scanned and emailed to the HEA, with the signed hard copy being sent by courier. This is done by the Office of the VP for Research, Innovation and Impact.
* PRTLI5: Sign off on the Quarterly Financial Report is by Prof. Orla Feely (previously Prof. Desmond Fitzgerald) (“VP for Research, Innovation and Impact”), Mr Tadgh Corcoran, (a designated signatory for the “Director of Buildings”) and Mr Donal Doolan (“Finance Officer”).
* Once the report is finalised a copy is scanned and emailed to the HEA, with the signed hard copy being sent by courier. This is done by the Research Finance Office.
  + 1. Returns Preparations

The ERDF Report (B0 Form) required bi-annually reports on expenditure incurred on a cash receipts basis.

Due to the time involved to track each item through the UCD bank statements it was agreed during a conversation between Steward Roche (HEA) and Helen Miller (UCD) (and later confirmed by email 28/09/09) that the following was acceptable:

*“….we agreed with you earlier that we would include on the B.O. return only transactions up to one month before the reporting date to allow for payments to creditors and PAYE/ PRSI transactions associated with pay expenditure to be cleared. As most staff and an increasing number of creditors are paid by electronic funds transfer, we can be confident that transactions on the B.O. returns have been cleared by the reporting date for the relevant periods.”*

* The ERDF PRTLI Cycle 4 Report for recurrent expenditure is prepared by the Office of the VP for Research, Innovation and Impact.
* The ERDF PRTLI Cycle 5 Report for recurrent expenditure is prepared by the Research Finance Office of the Bursar’s Office.
* Pensions and overheads are not included in the report.
  1. PRTLI PROGRAMMATIC RETURNS TO HEA – RECURRENT
* PRTLI Project Programmatic Reports, for both Cycle 4 and 5, are returned to the HEA on an annual basis.
* Project Programmatic Reports are required to be submitted on behalf of all the project partners by the Project Administrative Lead Institution.
* Once notification is received from the HEA on the reporting deadline, an internal notification (incl. the report template) is sent to each Project PI/Administrator.
* For the projects where UCD is the Administrative Lead, the Project PI/Administrator is requested to complete the template for the entire project. This involves gathering and incorporating the requisite information from all project partners. The Project PI/Administrator returns the completed Project Report to the Office of VP for Research, Innovation and Impact which submits the report to the HEA in both electronic and hard copy formats.
* For all other projects for which UCD is not the Administrative Lead Institution, the Project PI/Administrator is requested to liaise directly with the Administrative Lead of their Project to provide them with the relevant UCD project programmatic information. It is the responsibility of the Administrative Lead to collate all partner information and complete and submit the report on behalf of the overall project.
* All PI/Administrators should return a copy of their completed template for the UCD element of the project to the Office of the VP for Research, Innovation and Impact for record.

1. ENTERPRISE IRELAND: SPECIFIC STEPS IN RELATION TO ENTERPRISE IRELAND

RESPONSE TO CALL FOR PROPOSALS

- The UCD Research Office identifies funding opportunities on a weekly basis and publishes these in the UCD Research Bulletin. Funding opportunities with set deadlines are contained in the Research Funding Call Calendar.

* 1. PRE-AWARD PROCEDURES
     1. Preparation of project submissions

- A lead Principal Investigator for each project is responsible for the preparation of the proposal document for his/her project and is the main point of contact for that project.

- Principal Investigators manage the process of forming internal and external partnerships and collaborations at individual project level.

- Where UCD is the lead on a proposal, agreed collaborators are circulated with documentation for budget submissions, records of previous research performance in area etc. The UCD PI acts as the main point of contact with any such collaborators.

- The UCD PI and their team complete the proposal templates as applicable to their project area.

- The VP for Research, Innovation and Impact and Senior Management prepare any necessary institutional statements on strategy, capital development etc. to accompany the final submission.

* + 1. Internal supports

- UCD Research Services within the Office of VP for Research, Innovation and Impact, is available to offer advice and assistance where required to submitting PIs.

- The support team within the Office of VP for Research, Innovation and Impact reviews all project submissions for compliance with Enterprise Ireland requirements and adherence to the proposal templates.

* + 1. Finances

- The College Finance Manager/Research Finance Office Pre-Award Accountant works with all lead PIs to establish budgets for UCD-led projects.

* + 1. Quality Review

- The VP for Research, Innovation and Impact reviews all project proposals for quality and fit with the University’s strategic objectives. Projects which do not meet a quality threshold do not proceed to final submission stage.

- The support team within the Office of VP for Research, Innovation and Impact reviews all project proposals for compliance before final submission.

* + 1. Submission

- The PI is responsible for the production of finalised proposal documents and for submission to Enterprise Ireland, in both electronic and hard copy.

* 1. POST-AWARD MANAGEMENT
     1. Notification of award:

- Based on notification of award from Enterprise Ireland a new research account (following the normal GRF process) is set up for each project. The PI initiates the on-line grant registration process.

* + 1. Budget Approval

- The research account will be set up as per the Enterprise Ireland award letter. As with all research grants this is approved by the RFO (pre-award) and UCD Research prior to registration.

* + 1. Capturing and reporting on expenditure

- Income or expenditure (direct or overheads) will be posted directly to the Enterprise Ireland job codes (research accounts).

* + 1. Capturing and recording Enterprise Ireland income

Income received from Enterprise Ireland (direct expenditure and overheads) will be credited to the project account. The journal entry is:

o Dr Bank

o Cr Enterprise Ireland project account Rxxxx xxxx 90901

* 1. ENTERPRISE IRELAND FINANCIAL RETURNS - RECURRENT
     1. Account set up

All projects have a dedicated cost centre, linking the project to a School/Unit/Institute.

* + 1. Periodic Financial Report - Enterprise Ireland

Project finances are reported to Enterprise Ireland on a periodic basis as per the report requests issued by Enterprise Ireland via email. These are sent by Enterprise Ireland to the UCD Research Finance Office each month. The Research Finance also maintains its own list of due reports by accessing information from the Research Management System.  
  
The submissions are made by the Research Finance Office. Once notification is received from Enterprise Ireland on the reporting deadline the Research Accounts Administrator in the Research Finance Office responsible for Enterprise Ireland financial reports prepares a draft report by running the project code transaction listing, analysing it for eligibility, completeness and compliance etc. and populating the report template. The draft report is sent to the Project PI/Administrator for review, approval and signature. The PI then returns the report to the Research Finance Office for countersignature and onward submission to Enterprise Ireland.

* + 1. Returns Preparations

The ERDF Report (B0 Form) is prepared for the calendar year and it reports on expenditure incurred on a cash receipts basis.

Enterprise Ireland issue a list of projects to be reported on to the Head of the Research Finance Office. Each report is prepared by the Enterprise Ireland Research Accounts Administrator by running transaction listings for each project and eliminating non-ERDF related expenditure.

As agreed between the seven universities, the IUA and Enterprise Ireland an external form of accountants is appointed to carry out the self-certification on behalf of the university, using a representative sample of the total transactions to be declared.

Once the self-certification is completed the Enterprise Ireland Research Accounts Administrator completes the project reports on the EUSF system.

The B0 is generated and then countersigned by Head of the Research Finance Office and initial submission is completed.

Following this, Enterprise Ireland’s FLC carries out its checks on the uploaded returns.

1. INTERREG IV: SPECIFIC STEPS IN RELATION TO INTERREG IV

RESPONSE TO CALL FOR PROPOSALS

- The UCD Research Office identifies funding opportunities on a weekly basis and publishes these in the UCD Research Bulletin. Funding opportunities with set deadlines are contained in the Research Funding Call Calendar.

* 1. PRE-AWARD PROCEDURES
     1. Preparation of project submissions

- A lead Principal Investigator for each project is responsible for the preparation of the proposal document for his/her project and is the main point of contact for that project.

- Principal Investigators manage the process of forming internal and external partnerships and collaborations at individual project level.

- Where UCD is the lead on a proposal, agreed collaborators are circulated with documentation for budget submissions, records of previous research performance in area etc. The UCD PI acts as the main point of contact with any such collaborators.

- The UCD PI and their team complete the proposal templates as applicable to their project area.

- The VP for Research, Innovation and Impact and Senior Management prepare any necessary institutional statements on strategy, capital development etc. to accompany the final submission.

* + 1. Internal supports

- UCD Research Services within the Office of VP for Research, Innovation and Impact, is available to offer advice and assistance where required to submitting PIs.

- The support team within the Office of VP for Research, Innovation and Impact reviews all project submissions for compliance with INTERREG IV requirements and adherence to the proposal templates.

* + 1. Finances

- The College Finance Manager/Research Finance Office Pre-Award Accountant works with all lead PIs to establish budgets for UCD-led projects.

* + 1. Quality Review

- The VP for Research, Innovation and Impact reviews all project proposals for quality and fit with the University’s strategic objectives. Projects which do not meet a quality threshold do not proceed to final submission stage.

- The support team within the Office of VP for Research, Innovation and Impact reviews all project proposals for compliance before final submission.

* + 1. Submission

- The PI is responsible for the production of finalised proposal documents and for submission to INTERREG IV, in both electronic and hard copy.

* 1. POST-AWARD MANAGEMENT
     1. Notification of award:

- Based on notification of award from INTERREG IV a new research account (following the normal GRF process) is set up for each project. The PI initiates the on-line grant registration process.

* + 1. Budget Approval

- The research account will be set up as per the INTERREG IV award letter. As with all research grants this is approved by the RFO (pre-award) and UCD Research prior to registration.

* + 1. Capturing and reporting on expenditure

- Income or expenditure (direct or overheads) will be posted directly to the INTERREG IV job codes (research accounts).

* + 1. Capturing and recording INTERREG IV income

Income received from INTERREG IV (direct expenditure and overheads) will be credited to the project account. The journal entry is:

o Dr Bank

o Cr INTERREG IV project account Rxxxx xxxx 90901

**15.3. INTERREG IV FINANCIAL RETURNS - RECURRENT**

**15.3.1. Account set up**

All projects have a dedicated cost centre, linking the project to a School/Unit/Institute.

**15.3.2. Periodic Financial Report - INTERREG IV**

Project finances are reported to INTERREG IV on a periodic basis as per the report requests issued by INTERREG IV via email. These are sent by INTERREG IV to the UCD Research Finance Office. The Research Finance also maintains its own list of due reports by accessing information from the Research Management System.  
  
The submissions are made by the Research Finance Office. Once notification is received from INTERREG IV on the reporting deadline the Research Accounts Administrator in the Research Finance Office responsible for INTERREG IV financial reports prepares a draft report by running the project code transaction listing, analysing it for eligibility, completeness and compliance etc. and populating the report template. The draft report is sent to the Project PI/Administrator for review, approval and signature. The PI then returns the report to the Research Finance Office for countersignature and onward submission to INTERREG IV.

* + 1. Returns Preparations

B0s are not prepared at university level in regard to INTERREG IV projects.

FLC spot-checks are carried out by the respective national INTERREG office.

Second level control audits are conducted by the ERDF Audit Authority.

APPENDICES

Appendix I: UpDATING PROCEDURES MANUAL FORM

A close up of text on a white background

Description generated with very high confidence

Appendix II: The University’s financial procedures

UCD polices can also be found at <http://www.ucd.ie/bursar/>

UCD Policy on Bank Accounts

The general policy is that University business must only operate under those bank accounts directly controlled by the Bursar’s office. Schools, Support units and Research centres may not open separate Bank accounts unless prior approval has been obtained from the Bursar.

The Bursar is responsible for controlling and accounting for all bank accounts transacting University business. All bank accounts transacting University business must be held in the University name and must have at least two authorised signatories. Bank accounts may only be opened by the UCD Bursar’s Office and the Bursar must approve the signatories.  
All receipts and expenditure relating to University business must be accounted for through the University’s accounting records. All bank accounts transacting University business must be included in the University’s accounting records.

All bank accounts that include the name of the University are assumed to be University business and the University has the right of access to these accounts. No account, other than an account opened with official approval (as set out in this policy), should have any connection, whether direct or implied, with the University, any School or centre of the University, or any other University activity.

Financial responsibility for the operation of all bank accounts rests with the Bursar and includes responsibility to determine the manner in which the requirement of the accountability is to be discharged by the College.  
The Higher Education Authority, the Revenue Commissioners, and the Comptroller and Auditor General require all receipts and payments to be properly accounted for. Therefore, there are legal, audit, taxation and funding implications, for the University, if bank account transactions are not properly controlled and recorded in the University’s accounting records. Consistent standards of management and financial control are required for all bank accounts to ensure the highest level of control is maintained over the receipt and expenditure of funds on behalf of the University or any activity associated with the University.

Petty Cash

<http://www.ucd.ie/bursar/bursarsoffice/policiesprocedures/>

From time to time, Schools/Support Units may need to make small payments for incidentals. To cover this, a sum of Petty Cash can be issued by the Central Cash Office in the Accounts Department. An initial sum is issued on the authority of the School/Support-Unit Head. A designated person will hold this cash and, as required, will exchange cash for signed Petty Cash Vouchers. At any time, the total of cash and vouchers held in the Petty Cash Box should equal the sum first issued.

When Petty Cash is running low, further cash may be obtained, but only for the amount that has been used, i.e. the value of Petty Cash Vouchers on hand. The Vouchers (and associated receipts), together with a summary of cash paid, are brought to the Central Cash Office where they are exchanged for cash. For certain Schools outside the Belfield campus, a cheque rather than cash is issued. In this case a Cheque Requisition Form, with Vouchers and receipts attached should be sent to the Accounts Department.

**Petty Cash Procedures**

Payments should not exceed 40 euro for any one item:

* A voucher must be completed for each item of expenditure, signed by the person receiving the cash.
* Each voucher should be countersigned by the School/Support-Unit Head or his/her authorised signatory.
* Receipts/invoices must be kept supporting each amount paid.
* A Petty Cash Book should be kept and balanced regularly.

**The following may not be paid by Petty Cash**

* Travel Expenses: [http://www.ucd.ie/bursar/bursarsoffice/staffexpenses/guidelinesforstaff/#](http://www.ucd.ie/bursar/bursarsoffice/staffexpenses/guidelinesforstaff/)
* Wages/Salaries for Casual or other staff: <http://www.ucd.ie/hr/pay/hourlypaidemployees/>

Fixed assets

The University is required by the Comptroller and Auditor General to maintain an Asset Register of all capitalised items of equipment and to physically account for the existence of these assets. According to University policy, only equipment with an individual item cost of €5,000 and above will be captured on the Equipment Register held centrally by the Capital and Commercial Office. Each School/Support-Unit Head is required from time to time to:

* Confirm that the list of Assets held in respect of his/her School/Support Unit is complete.
* Confirm that the listed assets can be physically accounted for and are located in the relevant School/Support Unit. Provide equipment serial numbers where applicable.
* Facilitate the physical inspection, by a representative of the Bursars Office, of all listed assets and equipment held by his/her School/Support Unit.
* Supply details of any assets listed on the register that have been sold, scrapped, or transferred to another School/Support Unit or location in the University. \*

[\*Download the fixed asset form which should be completed and signed by the School/Support-Unit Head to ensure the Register is updated for any asset disposals or transfers.](http://www.ucd.ie/bursar/forms.html)

[Contact Capital/Asset/Funds Management personnel in the Bursar's Office regarding 'Fixed Assets'](http://www.ucd.ie/bursar/staff.html#fixed_assets)

UCD Fraud Policy

**1. PURPOSE**

1.1 UCD recognises the importance of protecting the university, its reputation and its employees from the consequences of fraudulent activity. Accordingly, UCD expects the highest standards of ethical behaviour from all university staff, students and others who transact business with the university. This policy sets out the responsibilities of members of staff of UCD where fraud or suspected fraud has been identified.

1.2 The policy covers

- Definition of fraud

- Statement of principles

- Procedures for reducing the potential for fraudulent activity

- Procedures for reporting and investigating suspected fraud

**2. SCOPE**

2.1 This policy relates to fraud involving the university’s funds and assets and is applicable to all university and university-controlled funds and assets including research grants and consultancy projects administered by the university. The policy also applies to all subsidiary companies.

2.2 Members of staff should ensure that they are familiar with other relevant UCD policies, procedures and regulations, including:

(a) UCD Staff Manual

(b) UCD Financial Policies and Procedures

(c) UCD Research Ethics Code of Good Practice

(d) UCD Policy on Dignity and Respect

(e) UCD Computer and Network Systems Acceptable Use Policy

**3. DEFINITION**

3.1 The term “fraud” is used to describe such acts of dishonesty as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts, false pretense, false accounting and collusion in the foregoing. For the purposes of this policy, the term “fraud” includes attempted fraud.

3.2 For practical purposes fraud may be defined as the use of deception to obtain an advantage or attempt to obtain an advantage, avoid an obligation or cause loss to another party.

3.3 It is not possible to give an exhaustive listing of the activities and behaviours which constitute fraud. Some of the following are examples of fraudulent behaviour:

Knowingly creating false or misleading financial reports

- Offering or accepting gifts or hospitality in return for favorable decisions

- Claiming payment for goods not received or services not performed

- Claiming payment for time not worked

- Submitting false or exaggerated claims for reimbursement of expenses

- Forging or altering documents

- Purchasing items for personal use with university funds

- Theft, misappropriation or unauthorised use of university property

**4. GENERAL PRINCIPLES**

4.1 It is UCD policy to investigate all cases of suspected fraud and, when appropriate, to

pursue legal remedies available under the law.

4.2 Any act of fraud involving members of staff ascertained upon investigation, or pursuant to a criminal conviction, or through acknowledgement by the member(s) of staff concerned, shall result in the appropriate disciplinary and legal actions against the member(s) of staff to include the possibility of termination of employment, restitution and/or forwarding information to the appropriate authorities for criminal prosecution. Where appropriate, suspected fraud will be reported to the Gardaí or other appropriate civil authorities for investigation.

**5. REDUCING THE POTENTIAL FOR FRAUDULENT ACTIVITY**

5.1 UCD employs a range of actions to reduce the potential for fraudulent activity including written policies and procedures requiring transactions to be properly authorised and providing for sufficient segregation of duties.

5.2 Those members of staff with management or supervisory responsibilities should ensure that all members of staff in their unit are aware of UCD policies and procedures and that these policies and procedures are adhered to at all times.

**6. REPORTING PROCEDURES**

6.1 Members of staff should report all cases of fraud or suspected fraud to their Head of

School/Unit (or immediate superior) without delay. On receipt of such a report, the person receiving the report should report the matter to the Bursar/VP Finance.

6.2 In circumstances where members of staff are unable to report the matter to their Head of School/Unit or immediate superior, they should themselves report the matter to the Bursar/VP Finance.

6.3 In making a report, members of staff must take care to avoid making incorrect accusations or alerting suspected individuals. The good name and reputation of individuals, the subject of suspicion of fraud, is not undermined where an honest and reasonable report of suspicious circumstances is made.

6.4 Anonymous reporting is discouraged but, where supported by evidence, may form the basis of an investigation.

**7. INVESTIGATION PROCEDURES**

7.1 On receipt of a report relating to fraud or suspected fraud, the Bursar/VP Finance will

Convene a group which may comprise the Bursar/VP Finance (or nominee), the Corporate and Legal Affairs Secretary and the Head of Internal Audit. The group may also include other relevant staff, external specialists and legal counsel which the group considers necessary to its deliberations. Where the person suspected is a member of staff, the VP Staff (or nominee) may also be a member of the group.

7.2 Preliminary investigation of the facts shall normally be led by the Head of Internal

Audit supported, where deemed necessary, by specialist external experts. On completion of the preliminary investigation, the Head of Internal Audit shall present a written report to the group. The person suspected will be afforded an opportunity to provide an explanation as part of the preliminary investigation process.

**8. DISCIPLINARY PROCEDURES**

8.1 Following completion of the preliminary investigation, and where the facts established by the preliminary investigation warrant further attention, the matter may be referred for investigation in accordance with UCD’s established disciplinary procedures or to the Gardaí or other appropriate authorities.

University Policy on the Engagement of Consultants

The following policy was approved by the Finance, Remuneration and Asset Management Committee on the 16th April 2008.

1. **Purpose**

The University is exposed to various risks when engaging consultants including the risks associated with non-compliance with public procurement procedures and non-compliance with correct tax treatment of payments to consultants and individual contractors. The purpose of this policy is to ensure consistent procedures are followed when engaging consultants, that the University obtains value-for-money and that all such engagements are procured in accordance with UCD policy and public procurement guidelines.

1. **Individual and Corporate Consultancy Services – Taxation Issues**

For the purposes of this policy, the University recognises two distinct classes of consultancy services - those provided by individual contractors and those provided by professional consultancy firms.

University and Revenue policies require remuneration for work undertaken by individuals in respect of teaching, administration and research to be processed through the University payroll under deduction of PAYE and PRSI. Revenue applies significant penalties on the engaging party in respect of the misclassification of employees as individual contractors.

Any School, Support Unit or research manager planning to engage an individual consultant should initially contact the Operations Accountant in the Finance Office to clarify the tax issues involved. The taxation status of all individual consultancy contractors must be reviewed in advance by the Finance Office to confirm whether payments should be processed through payroll or through the creditors system.

1. **Scope**

This policy applies to all engagements of consultants by UCD regardless of the purpose for which they are engaged and the funding source from which they are paid. This policy also applies irrespective of the nationality or country of residence of the individual or corporate consultants.

1. **General Principle**

All engagements of consultants must be procured in accordance with UCD policy and public procurement guidelines and Revenue legislation. Staff members planning to engage consultants should be familiar with the Department of Finance’s ["GUIDELINES FOR THE ENGAGEMENT OF CONSULTANTS AND OTHER EXTERNAL SUPPORTBYTHE CIVIL SERVICE"](chrome-extension://oemmndcbldboiebfnladdacbdfmadadm/http:/etenders.gov.ie/Media/Default/SiteContent/LegislationGuides/6.%20Guidelines%20for%20the%20Engagement%20of%20Consultants%20by%20the%20Civil%20Service.pdf)

1. **Procurement**

The following procurement levels apply to all consultancy engagements in UCD (values are excluding VAT)**:**

**€1,000 - €3,000 2 verbal quotations**

**€3,001 - €10,000 3 written quotations**

**€10,001- €25,000 3 written quotations (+ Tax Clearance Certificate)**

**€25,001 - €209,000 National Tender**

**> €209,000 EU Tender**

In cases where there is a combination of separate contacts with one party, the tendering thresholds should be based on the combined value of the contracts.

It is important to be aware that if your purchase is externally funded, the funding body may stipulate more stringent requirements, such as the need to advertise tenders above €25,000. Please see HEA webpage regarding Procurement requirements on ERDF co-funded projects: <http://www.hea.ie/content/erdf-procurement>

1. **Approval Procedures (Engagements > €10,000)**

All planned engagements of consultants with an expected value greater than €10,000 (excl. VAT) must be approved by the Budget Review Committee (BRC). Requests for approval should be submitted to the Operations Accountant in the Bursar’s Office for inclusion on the BRC agenda. A Business Case ([UCD Business Case guidelines](chrome-extension://oemmndcbldboiebfnladdacbdfmadadm/https:/www.ucd.ie/bursar/downloads/forms/Business%20Case.pdf)) for the proposed project must be presented, justifying the project in business terms, outlining the scope, purpose and benefits expected, and demonstrating why the work cannot be carried out in-house. The Business Case should also document how and by whom the project will be managed and what controls will be in place to ensure cost overruns are avoided. Approval will only be granted where the BRC is satisfied that, based on the case presented, the project will represent value-for-money for the University.

Where the BRC gives approval for the engagement of consultants, the tendering process must be run in conjunction with UCD’s Procurement Office. The tendering process may vary depending on the exact circumstances and the likely value of the contract (i.e. whether the tender is run according to EU directives or national public procurement guidelines).

1. **Procurement Procedures (Engagements <€25,000)**

Where the likely cost of the consultancy is less than €25,000, a minimum of three written competitive quotations must be obtained. The Head of School/Support Unit must authorise the engagement.

1. **Contract**

A formal contract should be drawn up for all consultancy contracts with a value exceeding €10,000. The contract should be clearly drafted to record the parties’ respective obligations and should include the following details at a minimum:

- The parties involved;

- The names of the consulting staff to be assigned to the project;

- The services/deliverables to be provided;

- The cost and timeframe involved;

- Allowable expenses;

- Early termination clause;

- Clauses relating to insurance, taxation, payment;

- For individual contractors – confirmation that there is no partnership/employment relationship.

1. **Monitoring and Recording**

Schools/Support Units are required to maintain records relating to the procurement and execution of the consultancy contracts for inspection by Internal Audit and the Comptroller and Auditor-General. Records of any progress reviews conducted during the period of the contract should also be maintained.

1. **Tax Clearance Certificate**

All consultancy contractors whose contacts are expected to exceed €10,000 must present an up-to-date tax clearance certificate at the outset of each consultancy agreement. No payments will be processed without presentation of this certificate.

1. **VAT**

VAT should be included as a project cost at budget stage. The University is required to return VAT at 21% to the Irish Revenue on the value of all overseas consultancies.

1. **Withholding Tax**

The University is required to deduct Professional Services Withholding Tax of 20% on all payments for consultancy services. A certificate of tax deducted (Form F45) will be provided in respect of tax deducted.

1. **Insurance**

All consultancy contractors should have adequate insurance cover in place.

1. **Purchase Orders**

Purchase orders should be issued in respect of all consultancy engagements.

1. **Reporting**

At the request of the Finance, Remuneration and Asset Management Committee, the Bursar’s Office is required to provide an annual report on expenditure incurred on consultancy contracts with a value exceeding €10,000 in a financial year. This report will also report on compliance with the University’s procurement procedures.

UCD Policy on Remuneration through Payroll

The following policy was approved by the Finance, Remuneration, and Asset Management Committee:

To note the following policy statement in relation to payment through payroll:

It is the policy of the University in accordance with the requirements of the Revenue Commissioners, that payments to individuals who provide services in the core activities of teaching, research, administration and technical support are processed through the University payroll under appropriate deduction of PAYE and PRSI.  Individuals employed on this basis, except for casual staff employed on an hourly basis who would claim payment on an hourly claim form, will normally be issued with a contract of employment by [UCD HR](http://www.ucd.ie/hr), in advance of their commencement of duties.

Revenue policy on payments to Part-Time Teachers/Lecturers

**Please note: the text of this page is taken from the Article in Tax Briefing, Issue 28 on the Taxation of Part-Time Lecturers/Teachers/Trainers**

**Introduction**

The question as to whether part-time lecturers/teachers/trainers are engaged under contracts of service (employees) or under contracts for service (self-employed) arises regularly.

**Revenue Position**

Revenue’s view is that part-time lecturers/teachers/trainers are employees. Payments are to be made to these individuals net of statutory deductions for PAYE and PRSI.

**Case Law**

Revenue’s position is founded on a number of precedents, which can be summarised as follows:

**Irish Cases**

* In the Circuit Court, in 1992, it was held that part-time lecturers employed in a school were engaged under a contract of service (employee).
* In the High Court, in 1986, Mr Justice Murphy held in the case of Stephen Barcroft v Minister for Health and Social Welfare and James Agnew (Social Welfare Appeals Officer), that the teachers engaged by him performed their work under a contract of service and that the employments were insurable.
* A Social Welfare Appeals Officer, in 1996, upheld a Deciding Officers decision that individuals engaged as part-time lecturers, in a teaching establishment, were insurable under the Social Welfare Acts.

**UK Cases**

* Fuge v McClelland (High Court Chancery Division, 22 June 1956). This case involved a full-time teacher who also taught adult evening courses. It was held that the night work also came under Schedule E, just as much as the day-time activities.
* Mitchell & Eden v Ross (House of Lords, May/July 1961) in this case it was held that part-time specialists (hospital consultants) engaged under the Health Act 1946 was assessable under Schedule E.
* Sidey v Phillips (Chancery Division 5 December 1986) In this case it was held that a non-practising barrister was properly assessable under Schedule E in respect of his part-time lecturing fees.
* Walls v Sinnett (Chancery Division) This case upheld a decision that a professional singer who lectured in music at a technical college for 4 days each week was assessable under Schedule E.

**Exceptions**

Revenue accepts that the above position need not apply in situations where the lecturers/teachers/trainers give “one off” lectures. Lecturers/teachers/trainers in these positions will generally only give lectures once or twice a year for the same body. Such lecture fees must, of course, be returned by the individuals concerned under the self-assessment rules.

**It would not be accepted, however, that lecturers/teachers/trainers who give a series of “one off” or guest lectures for the same body are outside the scope of PAYE /PRSI.** Any cases of doubt under this heading can be clarified by contacting the relevant tax office.

University Travel Policy

The University’s travel policy can be found at <http://www.ucd.ie/bursar/>

Following University protocols and procedures is essential when travelling or representing University College Dublin abroad. Prior written notification of overseas trips should be given to the School/Support-Unit Head (or Principal in the case of School/Support-Unit Heads). The costs involved in such travel should be clearly documented and reported and should comply with stated university procedures as detailed in the University’s Procedures Manual.

**Prior Approval for Travel**

Staff intending to travel abroad on university business should ensure their School/Support-Unit Head (or Principal where appropriate) is informed of intended absences. Principals should inform the President of any planned absences. Requests for temporary leave of absence and absences for period in excess of four days require the permission of the President and all applications should be submitted to the President through the School/Support-Unit Head (or Principal where appropriate) with an indication of his/her approval.

**Travel expenditure**

Essential travel only should be undertaken and the number of staff going on any one visit should be kept to an absolute minimum. As a rule, air travel to all destinations should be by economy class. In certain exceptional cases, business class travel may be used provided it has been pre-approved in writing or by email by the Bursar. All requests to travel via business/premium class must be submitted in writing to the Bursar detailing the justification for use of business class, the cost compared with an economy ticket, the events/meetings scheduled and the length of visit. Requests to travel business class will not normally be allowed for flights of less than six hours duration and only in circumstances where meetings are scheduled close to arrival time. First class travel should never be undertaken. Hotel accommodation should be comfortable and safe with essential amenities. Receipts should be kept in respect of meals, taxis, bus fares and other out of pocket expenses.

**Spouses Accompanying Members of Staff Abroad**

Wives/husbands of members of staff accompanying their spouses must pay their own travel expenses. In certain circumstances, the University may consider it necessary for wives/husbands to accompany their spouse abroad at the University’s expense. Any such decision must be approved in advance by the Finance Committee and the cost of such travel clearly reported.

**Extending Visits for Personal Purposes**

When staff extend the period of their stay abroad for personal reasons, it must be ensured and demonstrated that all additional costs are borne personally by the individual. The individual must be able to clearly demonstrate that legitimate University business is the primary purpose of the main visit. Leave records should record any extended personal absences. Staff members should inform their School/Support-Unit Head (or Principal where appropriate) when they intend to extend a business trip into a personal trip.

Orders, invoices and payments

Purchase Order Processing (POP)

It is an ordering system whereby orders are entered directly into efinancials, creating a commitment against budget. Orders remain outstanding until the related invoices are paid.

POP eliminates the use of order books and introduces a high level of precision and control to the ordering process.

[You may view a brief PowerPoint slide show introducing the new POP system by following this link. Soundbite\_Presentation.ppt 72KB](http://www.ucd.ie/bursar/downloads/training_manuals/Soundbite_Presentation.ppt)

[You may download the 'POP Manual for Administrators' in Microsoft Word format by following this link. 'POP Manual for Adminstrators.doc' 3.4MB](http://www.ucd.ie/bursar/downloads/training_manuals/POP_Manual_for_Adminstrators.doc)

eProcurement

University College Dublin utilises eProcurement, is an online requisitioning system through which staff will be able to requisition goods and services from 3rd party suppliers. The system will feed through to the existing Purchase Order Processing (POP) system within eFinancials.

**Request eProcurement Access**

To be provided with access to the eProcurement application you will need to complete the [eProcurement User Access Form](http://www.ucd.ie/bursar/downloads/forms/eProcurement%20Individual%20Access%20Request%20Form.doc), and return to Finance Systems. If you wish to set up a group of users, contact [finance.systems@ucd.ie](mailto:finance.systems@ucd.ie) for the appropriate form.

Please note eProcurement is one of the central administrative systems, and users must hold a staff UCD Connect Account before being given access to the application.

[**Link to eProcurement**](https://efin1.ucd.ie:8889/eProcurement/jsp/logon.jsp)

Support Calls

Please report all eProcurement issues to [finance.systems@ucd.ie](mailto:finance.systems@ucd.ie). Include in the email a detailed description of the problem you are experiencing, your contact details and attach a completed [Financial Systems Issues Form](http://www.ucd.ie/bursar/Financial%20Systems%20Issues%20Form.doc).

Quotation & Tender Thresholds

|  |  |  |
| --- | --- | --- |
| Expenditure Levels (Exclusive of VAT) | Purchase Procedure | Contract / P.O. |
| Up to €1,000 | As for all expenditure, there is an obligation to obtain value for money so consideration should always be given to getting best value even for lower-value purchases | Purchase order required |
| €1,000 to €3,000 | A minimum of 2 verbal quotations required | Purchase order required |
| €3,001 to €10,000 | A minimum of 3 written quotes required | Purchase order required |
| €10,001 to €25,000 | A minimum of 3 written quotes required + Supplier must be able to provide a current Tax Clearance Certificate | Purchase order required |
| €25,001 to €209,000 | Competitive '**National tender' required. Advertise at** [**www.etenders.gov.ie**](http://www.etenders.gov.ie) **\*Note 3** | Purchase order &/ or contract required |
| > €209,000 | **'EU tender' required. Procurement & Contracts Office manage tender. \*Note 5** | Purchase order & contract required |

**Note 1:** Where there is an existing University contract, there is no requirement for quotations to be obtained. See Procurement Web site or contact Procurement and Contracts Office for further details.

**Note 2:** No order should be placed unless funds are immediately available to meet the expenditure.

**Note 3:** The Procurement and Contracts Office can assist Schools/Support Units with ‘**National tenders’**. University personnel are required to advertise ‘**National tenders**’ on the Irish Government’s website ‘[www.etenders.gov.ie](http://www.etenders.gov.ie)’ in accordance with the ‘2004 Public Procurement Guidelines’ from the Department of Finance.

The Procurement and Contracts Office will assist with this. Every effort should be made to ensure adequate competition; the aim should be to obtain at least three realistic tenders from a minimum of five companies requested to tender. The general suitability of contractors, suppliers and service providers should be determined by using the normal criteria for the purpose, e.g. provision of appropriate statements of financial and economic standing and the provision of evidence of technical capacity etc. Tender documents should clearly outline requirements & specification.

**Note 4:** The current minimum thresholds, above which an EU tender is required, are as follows:

**Supplies: €209,000 +**

**Services: €209,000 +**

EU Thresholds apply to value of contract i.e.

**Supplies & Services threshold = €209,000 +** for contract – so a **3-year contract** with an annual spend of **€75,000** gives a total contract value of **€225,000.**

This exceeds the threshold, so an EU tender is required.

The Procurement and Contracts Office manage EU tenders for Supplies and Services on behalf of the University. Please contact them for assistance.

**Note 5**: It is important to be aware that if your purchase is externally funded, the funding body may stipulate more stringent requirements, such as the need to advertise tenders above €25,000. See below table (circular 10/14). Please see HEA webpage regarding Procurement requirements on ERDF co-funded projects: <http://www.hea.ie/content/erdf-procurement>

**Circular 10/14** sets out further procurement guidelines for items under OJEU Thresholds.



Authority Limits for the Ordering of Goods

The following signing authority levels should apply for all purchases funded by School/Support-Unit Budgets, Research funds, or other funding source.

|  |  |  |  |
| --- | --- | --- | --- |
| Expenditure Limits Exclusive of VAT | School/Support-Unit Budgets | Research Funds | Other Funds |
| Up to €10,000 | School/Support-Unit Head | Research Project Leader | Account Holder |
| €10,000 to €25,000 | School/Support-Unit Head | Research Project Leader | Account Holder & School / Support-Unit Head |
| €25,001 to €100,000 | School/Support-Unit Head & Principal (See note 5) | Research Project Leader & School/Support-Unit Head | School/Support-  Unit Head & Principal |
| €100,000 to €209,000  (See notes 7 & 8) | School/Support-Unit Head & Principal & Bursar | School/Support-Unit Head & Principal & Bursar | School/Support-Unit Head & Principal & Bursar |
| Over €209,000  Note 8 | Finance Committee | Finance Committee | Finance Committee |

**Note 1:** School/Support-Unit Heads, Research Project Leaders or Account Holders may delegate a staff member to sign on their behalf for orders up to a specified maximum value. However written authorisation for this should be kept on file. The signing authorities indicated above represent the minimum requirements for adequate control purposes. Principals or School/Support-Unit Heads may already apply or may wish to apply less discretionary levels of authority in their School/Support Unit or College. (It should be noted that 90% of orders are less then €1,500 in value)

**Note 2:** Each person with signatory authority is required to nominate a representative authorised to sign during absences due to holidays, illness etc. This authorisation should be kept on file by the relevant Purchaser.

**Note 3:** Lease Contracts are not valid unless signed by an authorised bank signatory from the Bursar’s office. Please also note that the above authorisation levels will apply to the capital value of leased items.

**Note 4**: Funding must be in place before orders are issued to Suppliers.

**Note 5**: Authorisation by a Principal is applicable only to Schools and academic centers. Authorisation by an equivalent Officer is required for non-academic departments e.g. Estate Services, Head of Computer Centre, University Officers.

**Note 6**: This supersedes the authorisation requirements as set out in the Internal Procedures Manual dated May 1997.

**Note 7**: In the case of expenditure by Estate Services, Estate Services is authorised to sign on behalf of the Bursar.

**Note 8**: The approval of the Bursar & Procurement Officer is required prior to going to tender.

**Invoice Payments:**

When sending an invoice to the Accounts Payable Office for payment, please ensure that you follow the procedure as detailed on the web page

<http://www.ucd.ie/bursar/bursarsoffice/accountspayable/ucdssupplierpaymentssystem/>

**Payment Dates:**

* Irish Invoices are paid weekly.
* Sterling and U.K. Euro invoices are paid fortnightly.
* Foreign Currency invoices are paid fortnightly.

**Note: It is college policy to pay suppliers by Credit Transfer**

**UCD’s invoice coding system:**

* [Coding for Schools expenditure](http://www.ucd.ie/bursar/orders_invoices_payments.html#coding_school)
  + [List of School Expenditure Codes (new page)](http://www.ucd.ie/bursar/ucd_school_expenditure_codes.html)
* [Coding for Research & ‘D’ Accounts](http://www.ucd.ie/bursar/orders_invoices_payments.html#d_accounts)
  + [List of Research & ‘D’ Account Codes (new page)](http://www.ucd.ie/bursar/ucd_research_d_codes.html)

**Coding for Schools Expenditure**

All invoices in respect of School expenditure must be coded when the purchase order is raised. The first code to be detailed is the cost-centre code.  The second code is the analysis code, which specifies the type of expenditure involved.

**This code will always start with an eight**

[Click here for a list of UCD School Expenditure codes.](http://www.ucd.ie/bursar/ucd_school_expenditure_codes.html)

If a School requires a specific analysis code, please contact John Kenny in the Bursar's Office.

**Coding for Research & ‘D’ Accounts**

All invoices chargeable to research, 'D' and vatable research ("R" ‘D’ & "V") accounts must be coded when the purchase order is raised.  The first code detail is the cost-centre code and indicates the cost centre to which the "R" and "D" account is attached. Next is the analysis code, which specifies the type of expenditure involved.

**This code will always start with a nine**.   
[Click here for a List of UCD Research Codes](http://www.ucd.ie/bursar/ucd_research_d_codes.html).

If a School requires a specific analysis code, please contact John Kenny in the Bursar's Office. The last part is the account number of the Research or Departmental fund. If an invoice is over €3810, it may be necessary to refer to the Procurement Officer for further instructions. [(Procurement Website)](http://www.ucd.ie/procure/)

**Prompt Payment Interest**

The Prompt Payments of Accounts Act 1997 aims to ensure that all Public Bodies pay their suppliers in a timely manner. Under the terms of the Act, University College Dublin is obliged to pay its Irish suppliers within 30 days of the receipt of an invoice or within 30 days of the delivery of the goods or services, whichever is the later. If payment is not made by the due date, University College Dublin **must** pay an interest penalty based on the outstanding payment and the length of the delay. The current interest rate applicable is **8.05% p.a. as of the 1st January 2016.**

**University College Dublin pays interest monthly to suppliers. Interest payable on late invoices is calculated by the Bursar’s Office and charged to the relevant cost centers and research and ‘D’ accounts. Interest charges appear on monthly printouts under the reference PPA**. **To avoid interest charges, all staff members should ensure that invoices are sent to the Bursar’s Office for payment as quickly as possible. If there is a valid reason for the late submission of an invoice, a memo should be attached to the invoice stating the reason why the interest should not apply. In such cases, interest will not be paid.**

Staff members should note that interest rapidly accumulates on invoices over €1,000 and attention should be given to ensure high value invoices are processed without delay. For more information on the Prompt Payments Act, please see the Department of Jobs, Enterprise and Innovation

https://www.djei.ie/en/What-We-Do/Supports-for-SMEs/Late-Payments/

**Withholding Tax**

Chapter 1, Part 18 of the Taxes Consolidation Act 1997 provides for withholding tax to be deducted from payments made by public bodies in respect of professional services. Under the legislation, the University is obliged to deduct tax at 20% from payments to certain suppliers.

The tax applies to payments in respect of professional services including accountancy, auditing, legal, I.T., economic and marketing services. This list is not exhaustive. Generally, the tax will apply to all professional and consultancy services provided to the university. The current rate at which tax is deducted is 20%. An F45 certificate detailing the tax deducted is issued to the supplier with the relevant payment. The supplier submits the F45 with their annual tax return and will receive credit for the tax deducted.

The tax applies on a world-wide basis and is not limited to Irish taxpayers. Consultancy and professional services provided by U.S. U.K and all other consultants are liable to withholding tax. Where a supplier is not liable to tax in the state, the tax deducted may be reclaimed from the International Claims Section of the [Revenue Commissioners.](http://www.revenue.ie)

The production of a tax clearance certificate by a supplier does not remove the requirement to deduct tax from relevant payments. A Revenue booklet on the operation of Withholding Tax is available from [John Kenny in the Financial Management section of the Bursar’s office.](http://www.ucd.ie/bursar/staff.html#financial_management)<mailto:John.Kenny@ucd.ie>

Tax Clearance Certificates

* [Supplier Tax Clearance Certificate](http://www.ucd.ie/bursar/orders_invoices_payments.html#supplier_tax_clearance)
* [UCD Tax Clearance Certificate](http://www.ucd.ie/bursar/orders_invoices_payments.html#ucd_tax_clearance_certificate)

Supplier Tax Clearance Certificate

All suppliers are required to provide an up-to-date Tax Clearance Certificate before a payment is made, if they have received more than **€ 10,000.00 per annum** in payment from UCD.

For further information on Tax Clearance requirements, please refer to the [Revenue Commission](http://www.revenue.ie/en/business/running/tax-clearance.html) website (opens a new window)

**UCD Tax Clearance Certificate**

[Download pdf 84KB 'ucd\_revenue\_clearance\_cert.pdf'](http://www.ucd.ie/bursar/downloads/forms/ucd_revenue_clearance_cert_2010.pdf) (opens a new window)

Value Added Tax

University College Dublin is registered for VAT under registration number **IE.6517386K.** Generally, UCD cannot recover VAT incurred on expenditure and the VAT component of purchase invoices represents a cost to the university.

**Inter community purchases.**

University staff, when ordering goods and services within the European Community, should be invoiced by the foreign suppliers on a VAT exclusive basis, provided the UCD VAT number is provided when placing the order. The University must then self-assess for VAT at the appropriate rate and pay the tax to the Irish Revenue. This self-assessment process is carried out by the Payments Section of the Finance Office.

**Purchases outside EU**

Purchases from outside the EU will generally be invoiced on a VAT exclusive basis, but VAT will be payable at point of entry to the country. In many cases, the VAT will be paid to the Irish Revenue by the freight forwarder and subsequently invoiced to UCD.

**VAT and Research**

All research contracts are VAT assessed, prior to signature by the Finance Office, by the Research Finance Office. VAT is recoverable on contracts funded by the European Commission and commercially funded research projects but in most cases, Vat is not recoverable and represents a cost to the contract.

**Staff - Accounts Payable Office**

[Contact details for the 'Accounts Payable Office' staff are available on the Bursars Office Staff Page.](http://www.ucd.ie/bursar/staff.html#accounts_payable)



File Storage Financial Records

* As well as electronic storage, facilities are in place for the archive of hard copy documents. Retention and storage are predominately a matter for the individual purchasing manager/budget holder and are located locally to that individual.
* Wider archive facilities are in the basement of the Tierney Building and at Roebuck Castle. Archiving, and documentation of same, are the responsibility of the budget holder. Documents from 2000 – 2010 are held offsite with professional archive providers ( Kefron <https://www.kefron.com/document-storage-services/> ).
* Key and Contacts Holders for archive Storage are the Operations Accountant and Deputy Operations Accountant (General Ledger team) within the Bursar’s Office.

Quick Links

* Bursar's Memo to all Staff regarding Staff Expenses
* [http://www.ucd.ie/bursar/bursarsoffice/staffexpenses/guidelinesforstaff/#](http://www.ucd.ie/bursar/bursarsoffice/staffexpenses/guidelinesforstaff/)
* AccountQueries
* <http://www.ucd.ie/bursar/bursarsoffice/generalledger/>
* eProcurement information for Administrators
* <http://www.ucd.ie/bursar/bursarsoffice/financesystems/trainingsupport/eprocurement/#d.en.409797>
* Forms T1/T2/T3/T4
* <http://www.ucd.ie/bursar/bursarsoffice/staffexpenses/forms/>
* UCD Orders Invoices Payments
* <http://www.ucd.ie/bursar/>
* Coding for School Expenditure
* <http://www.ucd.ie/bursar/bursarsoffice/generalledger/ucdexpenditurecodes/>
* Coding for Research & 'D' Accounts

<http://www.ucd.ie/bursar/bursarsoffice/researchfinanceoffice/>

* Tax Clearance Certificates
* <http://www.ucd.ie/bursar/bursarsoffice/taxation/>
* Financial reports

Financial Reports

Real time financial reports are available to all Heads of School and PI’s through “InfoHub reporting”.

<https://sisweb.ucd.ie/usis/W_HU_MENU.P_DISPLAY_MENU?p_menu=IN-FINANCE>

* Taxation

This page offers a series of links to resources on this site that deal with tax matters.

<http://www.ucd.ie/bursar/bursarsoffice/taxation/>

UCD Tax Numbers

|  |  |
| --- | --- |
| VAT NUMBER: | IE.6517386K |
| CHARITY NUMBER: | CHY943 |
| UCD EMPLOYER NO: | 79124M |

Appendix III: Procurement policy

**1.** **Introduction**

An efficient Procurement strategy can contribute significantly to the business of the organisation and experience to date has shown that the implementation of a good Procurement policy can lead to significant savings for schools and colleges.

Since summer 2015, procurement processes have been run between both UCD Procurement and The Office of Government Procurement. Liaison with both departments will be necessary to determine which is best place to advise re specific tendering processes.

<http://www.ucd.ie/procure>

**2.** **The University’s Procurement Policy**

## Role of Procurement Office

The UCD Procurement and Contracts Office was established in February 2000. Its main objectives are as follows:

* To ensure that value for money is achieved in all purchasing activity.
* To ensure that the University’s procurement policies and procedures along with Irish and EU public procurement regulations are known and observed by all staff involved in purchasing goods and services.
* To streamline, consolidate and, where possible improve on purchasing practices.
* To provide support to schools/colleges and improve their skills by providing training in purchasing practice and procedure.
* To develop co-operative relationships between the Procurement Office and University schools/colleges and the other Irish Universities.
* To compare pricing and methodologies with other institutions to ensure value for money is being obtained.
* To assist schools/colleges in ensuring that stocks are kept to a workable minimum.
* To encourage schools/colleges to utilise the running contracts put in place by the University to obtain value for money and better quality and service.

## eProcurement

UCD utilises an online Requisitioning and Purchasing tool.  Budget-holders route approved requisitions to their relevant Buyers, who in turn raise UCD Purchase orders. Over 30 electronic approved supplier catalogues are currently uploaded onto the system.

For large expenditures, it is advisable to involve the Procurement Officer at an early stage. Advice and assistance can be provided at any time on any purchase regardless of value. The Procurement Office should be seen primarily as a support to schools/colleges. Purchasing activities will continue to be devolved, including Office of Government procurement and the Education Procurement Service. More information regarding Procurement and the services and support available can be obtained from:

a) Procurement Officer: Orla O’Dea

T. 01-716 4990

[procurement@ucd.ie](mailto:procurement@ucd.ie)

b) Procurement Web Site ([www.ucd.ie/procure](http://www.ucd.ie/procure))

**3. Procurement Principles**

**3.01** All financial matters involved in the purchasing of goods and services are governed by the financial policies and procedures of the University (see Internal Procedures Manual).

**3.02** Schools/colleges should ensure that purchase orders are fully authorised before placement. (See Internal Procedures Manual for appropriate thresholds).

**3.03** Official University College Dublin purchase order forms should be used for all orders.

**3.04** Heads of school should be aware that the auditors of the University and the staff of the Comptroller and Auditor General’s office have full, free and unrestricted access to all procurement records within the University. Heads of school should ensure that complete records are available for inspection at all times.

**3.05** The ultimate authority for spending allocated budgets lies with the budget holders.

**3.06** All Budget holders are required to comply with Irish & EU legislation.

A summary of these is included in the Internal Procedures Manual. ***Non-adherence to EU regulations can result in serious legal and financial sanctions for the University****.* Advice regarding regulations and Procedures can be sought from the Procurement Officer.

**3.07** Where the University has put contracts/preferred supplier lists in place, each school/college is strongly encouraged to utilise them. This is particularly relevant where suppliers have been chosen as a consequence of EU tenders e.g. advertising. Further details of contracts will be included in the University web site.

**3.08** To facilitate Procurement, schools are requested to provide the Procurement Office with details of who purchases within that school.

**3.09** The Procurement office is available to provide training to Buyers to allow them to carry out their role to the appropriate level and standard.

**3.10** The Procurement Officer is also available to examine tender documents and contracts prior to issuing, to ensure that they comply with relevant policies and procedures.

**3.11** The Bursar’s office should be contacted prior to entering into any financial leasing agreements.

**3.12** The standard payment terms for the University are 30 days net. The University is required to comply with the Prompt Payments Act.

**3.13** The procurement of goods over the internet is under review.

**3.14** The University's purchased materials should be reviewed for opportunities for recycling, reducing consumption, reducing packaging of products or in purchasing alternative products that have less environmental impact.

**4.** **Management Information on Procurement**

The Procurement Office is currently putting in place procedures for establishing a database on suppliers and expenditure history, which will be available to all schools and colleges.

APPENDIX IV: RECRUITMENT

Details on how to recruit staff as well as standard forms in place within the University can be found at: <http://www.ucd.ie/hr/>

APPENDIX V: List OF ACRONYMS

AUC Assets Under Construction: shown on annual Fixed Asset Note of the Financial Statements

A process of calculating projects completed & those still ‘under construction’

BOXI Business Objects XI now referred to as “Infoview”

Bolted on report writing application to extract data from EFIN system

CB or CE Capital Building or Capital Equipment

Job Codes within EFIN system, allocated individually to capital projects or equipment

CORE Computerised payroll system: standalone

EFIN eFinancials – UCD’s computerised accounting application

ERDF European Regional Development Funds

ESF European Social Funds

EUSF European Union Structural Funds

FRAMC Finance, Remunerations & Asset management Committee

GAAP Generally Accepted Accounting Principles

GRN’ed Goods Received Note: process of receipting goods/services on a P/O

HEA Higher Education Authority

IFRS International Financial Reporting Standards

PI/s Principal Investigator/s

P/O Purchase Order

POE Point of Entry (Self-Assessed VAT payment)

POP Purchase Order Processing: Real-time module on EFIN system, processes purchase orders & suspends them as Commitments or Accruals until they are GRN’ed & confirmed

PRTLI Programmes for Research in Third Level Institutions

Cycles 1 – 4: both Recurrent & Capital funding programmes

RERG Research Equipment Renewal Grant

Funding programme within PRTLI Cycle 4

RFES Research Facilities Enhancement Scheme

Funding programme within PRTLI Cycle 4

APPENDIX VI: Research project life cycle WITHIN UCD

Stage 1 Finding a Funding Opportunity

Researchers are notified of funding opportunities by UCD Research. Researchers can be added to distribution lists, to receive notification of funding opportunities.

**Supports Available**

A listing of all calls for proposals is maintained centrally by the University. The following contacts can provide further information:

|  |  |  |
| --- | --- | --- |
| Gillian Boyle, Research Administrator | 4015 | [gillian.boyle@ucd.ie](mailto:gillian.boyle@ucd.ie) |
| Maire Coyle, Executive Assistant, UCD Research | 4018 | [exec@ucd.ie](mailto:exec@ucd.ie) |

Stage 2 Prepare a Research Proposal

All research proposals must be approved by UCD Research before being submitted to a funding agency or sponsor. In some instances, an electronic submission system is used to submit proposals. This is done centrally by UCD Research. If costing a Postdoctoral Fellow onto a research proposal, please be aware of the [Postdoctoral Fellows Contract Management Policy](http://www.ucd.ie/hr/rcf/employmentcontractmanagement-postdoctoralresearchstaffset/) which covers standard and non-standard (<23 months) duration employment contracts.

THE FOLLOWING CONSIDERATIONS SHOULD BE TAKEN ACCOUNT OF:

Whether your research needs ethical approval?

Are there any potential Intellectual Property issues such as publishing rights or ownership of any IP resulting from this research?

Any VAT implications?

Overheads in the requested budget?

Whether this research falls into the category of research consultancy?

There are three scenarios by which researchers can apply for research funding. These are described below.

A. Peer-Reviewed Competitive Proposal

There are a number of funding agencies and sponsors that provide funding to UCD for research projects. Most often, this funding is awarded following a peer-review competitive process, whereby the researcher submits a proposal and a review panel is convened to determine the outcome.

B. University Research Consultancy

UCD researchers are permitted to engage in external University research consultancy. Sometimes, researchers are approached by sponsors and asked to engage in this type of research. They may be asked to review some work, write a review, or make an assessment based on their research knowledge and experience. The amount of time taken to complete a University research consultancy project can vary from a couple of weeks to several months or years. The researcher must ensure that a legal contract or research agreement is drawn up between the University/the researcher and the funding agency or sponsor. Further, most of these research projects will be subject to VAT.

Approval for University research consultancy is sought from the Vice-President for Staff and is given provided that:

The activities are related to the academic and professional interests of staff.

External activities do not exceed two sessions per week, or 20% of working time.

External activities do not interfere with the performance of normal academic duties and are recommended by the Head of School.

Researchers are required to complete a [Request for Approval form](http://www.ucd.ie/hr/t4cms/consultancy_form_2.doc). Any researcher who wishes to receive a payment from a research consultancy project should complete the [Request for Payment from a Consultancy Project](http://www.ucd.ie/hr/t4cms/consult.doc). Full-time members of the Academic Staff are required to complete an [Annual Return form](http://www.ucd.ie/hr/t4cms/consultancy_form_1.doc) to their College Principal, stating whether or not they have engaged in (or continue to engage in) external remunerated activities.

C. Other Research Projects

Sometimes researchers engage in research projects with sponsors where there has been no competitive process. Instead, there is an understanding between the researcher and the sponsor that the researcher will carry out research as per terms and conditions set out by the sponsor. A research agreement, or legal contract, must be drawn up between the University/the researcher and the funding agency or sponsor.

Stage 3 Register a Research Grant

All external funding awarded to UCD researchers must be administered through a research account. Once set up this individual research account records the project budget and assists the researcher in tracking all expenditure over the lifetime of the grant. The research project cannot be mobilised until the grant is set up within the University and a research code is assigned.

*Step 1: Request a Grant Registration Form (GRF)*

The UCD Grant Registration Form (GRF) is the internal form used to record all the relevant details of an award.  This form is available from UCD Research Services.

The following documents are required to register a research grant:

|  |  |
| --- | --- |
| **Document** | **Details** |
| Proposal | Original proposal submitted to funding agency or sponsor (including budgetary details) |
|  |  |
| Letter of Offer/Acceptance Certificate | Received from funding agency or sponsor |
|  |  |
| Awarded Budget | The final budget as agreed with the funding agency or sponsor.  This is normally outlined in Letter of Offer or in annexes to this letter.  In some cases, the researcher must prepare a budgetary spreadsheet informing the funding agency or sponsor of how the award will be spent. |
|  |  |
| Terms and Conditions of Award | From funding agency or sponsor (if not available on their website) |
|  |  |
| Completed Grant Registration Form | Request from UCD Research Services |

In addition, more complex awards involving industry sponsors or external (incl. industry) partners may require the following:

|  |  |
| --- | --- |
| **Document** | **Details** |
|  |  |
| A research agreement or contract including all appendices and sections completed | Contact UCD Research Services for details |
|  |  |
| All subsidiary appendices, sub-contracting agreements (if applicable). | Contact UCD Research Services for details |
|  |  |
| Consortium Agreements (if applicable) | Contact UCD Research Services for details |
| **EU** |  |
| Consortium Agreements, Grant Preparation Forms, Grant Agreement, All Annexes | Contact the OFRSS for details |
|  |  |

Both the Corporate & Legal Affairs Office and Nova UCD are involved in the drafting or reviewing of these research agreements or contracts. UCD Research Services can assist the researcher with this process.

*Step 2: Completing the Grant Registration Form (GRF)*

The researcher is required to provide details of the award, including budget breakdown, start and end dates, all partners/collaborators, number of staff or students recruited to work on the project and ethical approval or exemption required.

The specific details recorded on the GRF (i.e. start and end dates, budget etc.) *must* match the letter of offer issued by the funding body or sponsor.

*Step 3: Set up of Research Award*

Once all documentation has been submitted and the GRF has been reviewed by the [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html), a research account can be set up to administer the transfer of funds from the funding agency or sponsor.

UCD Research Services will contact the researcher with the research account number once the account has been activated and spending can commence.

*Step 4: Formal Grant Acceptance*

Once all reviews have been carried out and the relevant signatures obtained, the grant, and research agreement or contract (if applicable), will be signed and returned to the funding agency or sponsor. This acceptance of the award serves as the official contract between the University and the funding agency or sponsor.

Awards made by [Science Foundation Ireland (SFI)](http://www.sfi.ie/) and the [Health Research Board (HRB)](http://www.hrb.ie/) are an exception to the above.  These funding agencies require the acceptance certificate to be returned to their offices within five working days of the date on the letter of offer.  As such, acceptance certificates issued by SFI and HRB are signed and returned before a review takes place and the research account is set up.

This contract (or Letter of Offer) from the funding agency or sponsor is signed by the Head of Financial Management (Donal Doolan), on behalf of the Vice-President for Finance. This formal acceptance of the award is arranged through UCD Research Services.

*Transfer of Grants to UCD*

If a researcher is moving to UCD and is bringing a research award with them, the award will be registered in the normal way, provided all documentation is complete and a Grant Registration Form has been completed. The [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html) will facilitate the transfer of the funds from another institution. UCD Research Services will set up the award in UCD in the usual way.

In the case of EU research projects, the researcher should contact the Research Finance Office to ensure that all the necessary documentation is in order for the transfer.

Stage 4 Mobilise your Research Project

Once funding has been registered within UCD there are usually several tasks to be carried out before the research project can commence.

*Step 1: Recruitment and Payment of Research Staff/Students from a Research Account*

A research funded position must be authorised by the Head of School and the College Principal. The [UCD HR](http://www.ucd.ie/hr/recruitment/researchfundedrecruitment/) department will assist with the recruitment process. Please note there is a new policy governing the recruitment and employment of Post-Doctoral Fellows. Refer to the [Postdoctoral Fellow Contract Management Policy](http://www.ucd.ie/hr/rcf/employmentcontractmanagement-postdoctoralresearchstaffset/) for further information.

If the grant includes a provision for team members, a number of steps must be taken to ensure that these team members are fully registered in the University and have current contracts of employment.

**(i)** The researcher downloads a [Contract of Employment for Research Funded Staff](http://www.ucd.ie/hr/t4cms/research_funded_contract_2008_v3.doc) and [Research Authorisation Form](http://www.ucd.ie/hr/t4cms/research_funded_authorisation_2008_v3.doc) from the [UCD HR](http://www.ucd.ie/hr/recruitment/researchfundedrecruitment/) website.

**(ii)** The researcher completes documents, prints and signs the Research Authorisation Form. Please ensure the following:

Start and end dates are within the time frame of the research project account. If project receives a time extension you must attach authorisation from the funding agency

The employment complies with the terms and conditions of the research grant

There are sufficient funds within the budget to cover the salary proposal

The employee does not commence work before their contract is fully processed. There will be no retrospection of employment allowed

**(iii)** The researcher sends both documents to the Head of School and College Principal for authorisation and approval of objective grounds and then to the [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html).

**(iv)** The Research Accountant in the [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html) verifies the funds, signs the Research Authorisation Form and sends the documents to [UCD HR](http://www.ucd.ie/hr/recruitment/researchfundedrecruitment/).

**(v)** [UCD HR](http://www.ucd.ie/hr/recruitment/researchfundedrecruitment/) set-up the position when the contract has been confirmed and a fully signed Research Authorisation Form has been received from the [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html).

**(vi)** A copy of both documents is scanned to the researcher and a copy of the contract is scanned to the employee along with an employee set-up form for completion.

After this process the employee is invited to sign the contract in [UCD HR](http://www.ucd.ie/hr/recruitment/researchfundedrecruitment/) and return their set-up form. They must bring with them their P45, tax details and academic transcripts where appropriate.

It is important to note that the [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html) must receive these documents no later than the 15th of the month prior to the month in which the employee will commence work. This deadline is strictly adhered to and submitting forms after this date will result in the employee missing the payroll deadline for their first month of work.

The [UCD HR](http://www.ucd.ie/hr/recruitment/researchfundedrecruitment/) Department then processes the [contract of employment](http://www.ucd.ie/hr/html/info_for_staff/research_fun_emp/research_funded_contract_2008_v3.doc).

**(vii)** The Fees and Grants Office facilitates the payment of fees through UCD’s secure Info Hub computer system. Access to this system is made using specific login and password, fee charges can only be created when the user ID has been given authorisation to access the individual award by UCD Finance Systems, the total remaining fee budget on an award controls the amount available to pay fees.

**(viii)** The Research Finance Office facilitates the payment of stipends through UCD’s secure Info Hub computer system. Access to this system is made using specific login and password, scholarships can only be created when the user ID has been given authorisation to access the individual award by UCD Finance Systems. The start date, end date, remaining pay budget and registration status of the student is confirmed before a stipend can be completed.

*Step 2: Purchasing Goods and Services*

Research grants often include a provision for goods and services, including equipment and consultancy services. UCD’s approach to purchasing is set down in its Procurement Policy ([www.ucd.ie/procure](http://www.ucd.ie/procure)). The Procurement and Contracts Office is responsible for implementing procurement policy and procedures and provides support, training and advice to staff on purchasing issues. This includes advising staff on the tendering process and running high value tenders.

Where quotations or competitive tendering are required, the Procurement and Contracts Office provides advice and assistance as follows:

* Identification of the tender process required.
* Managing EU tenders and assisting with the management of National tenders.
* Issuing contract notices/ documents to the EU Journal (OJEU) and the Irish Government’s web site ([www.etenders.gov.ie](http://www.etenders.gov.ie/)).
* Identifying suitable suppliers, where expenditure is below the threshold for a National tender.
* Provision of generic tender documents suitable for use with National and EU tenders.
* Tender evaluation score sheet.

**Material Transfer Agreements** A Material Transfer Agreement (MTA) is a contract that governs the transfer of research materials between two organisations, when the researcher intends to use it for his or her own research purposes. The MTA defines the rights of the provider and the researcher with respect to the materials. [NovaUCD](http://www.ucd.ie/nova) provides assistance to researchers regarding the drafting, negotiating or review of MTAs.

*Step 3: Advance payments, Transfers etc.*

Advance payments

Advance payments for research projects must be negotiated with the funding agency or sponsor 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 timings of payments are clear to both parties.

Research Income

Normally, research income is received directly by the [Bursar's Office](http://www.ucd.ie/bursar/postaward/index.html), either as a cheque or by direct bank transfer and is lodged to the University's bank account. Funding agencies or sponsors 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.

Any cheques received directly by researchers should be sent to the [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html) for lodgement. The research account number must be quoted on any correspondence.

UCD Bank Account number

The University does not permit the maintenance of individual bank accounts for research monies. The University's bank accounts must be used. There are two bank accounts used for research funding.

Transfer of funds to External Partners

In some cases where UCD is the lead Institution on a research grant, UCD will receive the entire funding for the award and will be responsible for transferring funds to partners. The [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html) will facilitate these transfers once all research agreements are in place with the partners and in accordance with the terms and conditions of the grant agreement.

Stage 5 Manage your Research Project

During the lifetime of a research project, there are funding agency or sponsor requirements to fulfil, such as the submission of interim or annual reports. A researcher may also have to make various amendments to the research programme or budget.

1. Getting Up-to-Date Information

RMS Grants - Grant Reporting

[Grant Reporting](https://rms.ucd.ie/ufrs_apex/f?p=1000:14) is the reporting component of RMS Grants, part of the Research Management System. It enables researchers to view and manage their portfolio of existing grants and provides easy access to information on grants such as team members, project details and budgets (including real-time financial expenditure).

2. Research Programme

Annual/Interim Reports

A funding agency or sponsor will usually require annual or interim reports during the lifetime of the research project. The programmatic part of the report will summarise the progress and achievements of the project at that point in time. The [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html) will assist with the completion of cost statements for the funding agency or sponsor for interim or annual reports.

Programmatic Changes to Research Project

Any programmatic changes to work packages or research direction of a research project must be authorised by the funding agency or sponsor and the University. The researcher can contact UCD Research Services for support.

3. Financial Management

* Monitoring the Financial Status of Research Projects using [Grant Reporting](https://rms.ucd.ie/ufrs_apex/f?p=1000:14)
* Interim Reports
* Budget Amendments to Research Projects
* Transfer of Funds Between Accounts
* Audit of Research Projects

Monitoring the Financial Status of Research Projects

Monthly finance reports are available to researchers electronically through [Grant Reporting](https://rms.ucd.ie/ufrs_apex/f?p=1000:14). All income and expenditure transactions against the budget for each research account are detailed. Researchers need to monitor and review the income and expenditure on their grant on an ongoing basis. The [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html) will assist with any queries with regard to these reports or if researchers require additional financial reports for their research project.

Interim Reports

A funding agency or sponsor will usually require annual or interim reports during the lifetime of the research project. The programmatic part of the report will summarise the progress and achievements of the project at that point in time.

Most funding agencies or sponsors require periodic financial reporting throughout the lifecycle of a grant. The [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html) assists with the completion of cost statements for the funding agency or sponsor for all research projects. Certain sponsors require instead the raising of invoices by UCD. This requirement will be indicated in the grant regulations or letter of offer. All invoices are raised centrally by the [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html).

Budget Amendments to Research Projects

Research project budget amendments must be authorised by the funding agency or sponsor. Normally, the funding agency or sponsor provides the researcher with a budget amendment form to be completed. This form must be signed by the [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html) who will organise for the change in budget categories to be made in the financial system.

Transfer of funds between accounts

An Authorisation for Transactions between Accounts form (available from the [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html)) should be used for any transfer to/from research accounts. The transfer codes are:

* Transfer of funds to external partners 92901
* Transfer of funds between accounts 92902
* Transfer to close an account 92903

A list of all codes can be found on the [Bursar's Office website](http://www.ucd.ie/bursar). All other transfers must be coded in the normal manner.

Audit of Research Projects

UCD research projects are audited on a regular basis. The [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html) will assist the researcher with the audit process. Supporting documentation for all income and expenditure on the research account must be maintained for audit purposes.

Stage 6 Complete your Research Project

As a research project comes to completion there are several tasks to be carried out including the submission of final reports to the funding agency or sponsor.

*Step 1: Completing Your Research Programme*

A funding agency or sponsor will usually require a final report at the end of the research project. The programmatic part of the report will summarise the progress and achievements of the project over its lifetime. The [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html) will assist with the completion of cost statements to be included in the final report for the funding agency or sponsor.

Researchers are asked to submit final reports to UCD Research for possible future audits.

*Step 2: Financial Management*

Most funding agencies or sponsors require final financial (and programmatic) reports upon completion of a grant. The [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html) assists with the completion of final financial statements for the funding agency for all research projects.

The researcher must ensure that all invoices are paid and that there are no outstanding costs associated with the project.

Research accounts must be closed on completion of the project. When the project is completed, a Research Account Completion Report Form must be submitted to the [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html), with the relevant details of how to deal with the remaining balance in the account. This will allow the research account to be closed.

*Transfer of Grants from UCD*

If a researcher is leaving UCD and is bringing a research award with them, the [Research Finance Office](http://www.ucd.ie/bursar/postaward/index.html) will facilitate the transfer of the funds once all the relevant documentation from the funding agency or sponsor is completed. The researcher must contact UCD Research Services to ensure that all other documentation is in place.

In the case of EU research projects, the researcher should contact the Research Finance Office to ensure that all the necessary documentation is in order for the transfer.

APPENDIX VII: SPECIFIC PROCEDURES IN RELATION TO ucd CAPITAL pROJECTs

Capital Equipment monitoring & control

The administration of all capital projects funded either by State Grants or private donations, are recorded and managed centrally and includes the statutory requirements of Revenue returns and statistical information.

***Capital and Commercial Office***

The funding streams are captured on unique Job Codes

On set-up, each CE (Capital Equipment) job code is allocated a BUDGET that is equivalent to pledged or secured funding – see below

***Capital Expenditure***

Equipment that will be purchased under a separate, identifiable grant will have a Job Code set-up to capture the expenditure. The **CEXXX** Capital Equipment job code will share the same 3 digits as the Funding Codes

**EXAMPLE: CE150** = Debit Balance [expenditure]

Matched against the following funding received

**CG150** = Credit Balance [State funds received]

**CR150** = Credit Balance [Private Donor funding]

**CF150** = Credit Balance [Internal (Other) funding]

**CC150** = Credit Balance [FRAMC voted funds from UCD reserves]

***Cost Centre link***

From October 2009 to achieve tighter centralised control, each of the CE codes are attached to UCD Balance Sheet Cost Centre **9000**. However, this does not negate the responsibility of the Academic Grant Holder/s.

***Expense Codes (identifying type of Expenditure)***

There are only two Account Codes that can be used to indicate the type of expenditure:

**97011** denotes Equipment purchased

**97021** denotes Computer Equipment purchased

* Related expenditure such as postage, freight, installation and once-off training will be captured under either 97011 or 97021, depending on the type of equipment.

This is an intuitive, easy to use set-up; minimising the need to remember multiple different Expense Codes to separately classify microscopes from projectors, fume hoods from digital cameras etc.

***VAT & Duty***

All items purchased outside of the EU are eligible for non-refundable VAT as well as Customs and Excise Duty, normally paid at **P**oint **o**f **E**ntry. This P.O.E. payment is ordinarily required to clear the goods before receiving them and will include the Clearing Agent’s administrative/handling fee.

***Control of CE Code & Reporting***

The CE code will be the responsibility of the Head of the Section +/or the Principal Investigator/s. Transactions captured on the CE code can be viewed on BOXI/Infoview Reports. However, the Academics point of contact is through the Finance Officer within the relevant College, School or Institute. Good practice advises that monthly reports should be sought and reconciled against a spreadsheet of recorded expenditure and income.

The Capital and Commercial Office section performs a monthly scrutiny of movement in the CE codes with particular emphasis on:

* Accruals +/or Commitments of purchase orders [P/O’s]
* Account Coding
* Comparison of Spend to hard-coded Budget figure
* If the sum of Actual + Accruals + Commitments will exceed Budget funding – the Principal Investigator/s are emailed requesting they inspect the unprocessed Accrued/Committed P/O’s
* In the event of duplication of existing, processed P/O’s – these are deleted and the CE code put onto Status 5 [denoting Capital and Commercial Office closed job code or Cost Centre]. The job code is also hard-coded on ***EFinancials*** as “Non-Postable”
* Should the P.I.’s indicate that they need to process the Accrued / Committed P/O’s, they are requested to send, in writing, the Recurrent Cost Centre that will bear the excess spend
* Residual [unspent] funds – the Principal Investigator/s are emailed requesting clarification of the delay in spending

***Building Adaptations / Enabling Works***

Internal Grant Holders of CE job codes are advised to contact PJ Barron (Campus Services Manager, Estate Services) who will liaise with the Principal Investigators to ensure that there are no related costs to be incurred to bring a piece of Equipment to its location and to have it installed and running. That is, whether the Equipment requires enabling works e.g.:

*special load-bearing flooring; cooling or heating systems; 3-Phase electricity supply; access into the building for the positioning etc. of the Equipment*

The costs for additional adaptation or enabling works will have to be borne by the Unit/ School/ College **C**ost **C**entre or be deducted from the original external Grant received.

***Environmental Impact / Health & Safety Guidelines***

The Campus Services Manager (Estate Services) will co-ordinate the evaluation of any necessary steps to be taken on the Environmental Impact of the Equipment or related Health and Safety issues.

This includes a **Checklist** which clearly lays out all issues such as the Equipment Life Cycle, Sustainability and Replacement.

Contact: [campus.services@ucd.ie](mailto:campus.services@ucd.ie)

E~Financials

The *EFinancials* Creditors’ Ledgers and the General Ledger module allow for the input and extraction of information. Such information assists:

* *Internal reporting to Finance Managers:* used for budgetary review and planning; control and monitoring of expenditure, funding and reserves; financial analysis and unique internal management reports.
* *UCD Bursar’s Office financial management and budget planning and resource allocation decisions* ~ data is presented periodically internally and externally.
* *Year-end reports~* include annual financial reports mandated under GAAP or IFRS as well as other financial and management reports required by state bodies, internal or external auditors or Donor audits.
* *Treasury Reports* presented to FRAMC biannually.
* *Outturns or Financial Balances Reports* are presented to the FRAMC every 6/8 weeks between September to June and will reflect a comparison to Budget
  + These Reports based on the *EFinancials* data, inform decision making when formulating major plans, policies and strategies.
* *External reporting* to Stakeholders, Government, and EU funding agencies.
* *Real-time financial snapshots* from *EFinancials* data informs staff and allows them to carry out their duties in a conscientious and diligent manner.
* *The month-end and year-end EFinancials systems procedures synchronises and validates data* ~ allows the closing of ledgers with brought forward balances.
* *Creation and validation of data for B1 and B0 Returns*:
  + Validation checks using aids such as the official Chart of Accounts should correct any errors such as Account Codes, VAT Rates.
  + The Returns pack is submitted for Head of Section / Financial Accountant review.

Audit Trail

The points above signal the strength of the Audit Trail processes that capture and report on the expenditure and funding of capital assets.

To assist in this, the Capital and Commercial Office section manually builds files with original back-up and cash verification for each of the EU ERDF programme projects. These files date back to calendar year 2007 and contain:

* Spreadsheets detailing:
  + Gross Value Transactions
  + Currency
  + Purchase Order No.
  + Batch & Transaction Reference
  + Cost Centre, Account/Expense code, Job code (if relevant).
* Original expenditure documentation (or legible facsimiles/scanned originals).
* Screenshots of creditors’ ledger allocations of the invoice and the payment.
* Screenshots of the split Cashbook/Bank Reconciliation recording the payment issued & the value date at Bank.

From July 2009 these project files also contain:

* Print-out of an EFT batch or Bank Cheque Listing (whichever is relevant)
* Copy of the Bank Statement showing encashment.
* Verification of Self-Assessed VAT paid within recording period, where this may span two reporting periods (i.e. Nov/Dec VAT subsequently paid the following Jan).

Retention of Documents

The Capital and Commercial Office retains original documentation for transactions processed through Cost Centres in series 8XXX. Original documentation has been located and retained in the Project Files for the other Capital projects and equipment (See Audit Trail above).

In the main, the retention of documentation for transactions processed through the Accounts Payable and General Ledger sections falls under the direct responsibility of the Operations Accountant, within the Finance Office.

Certification of Funding: Pledged vs Received

The Capital and Commercial Office is charged with the task of verifying that Donor monies pledged are received. This affirmation forms part of monthly procedures within the Capital and Commercial Office section and is incorporated within two processes:

* Monthly Capital Cashflow schedules – the systems reports will flag any errors in coding as Donor funds are received
* Capital Funding Committee meetings – production of Reports approximately every 6 weeks that record and compare:
  + Budgeted Cost
  + Total Expenditure to date versus FRAMC Approved Funding
  + Date and Amount of FRAMC approved funding
  + Total Funding split between different sources
  + Compared to Total Expenditure

This process also highlights any processing non-conformities and corrections are actioned.

Every Quarter when preparing for Claims to the different funding agencies, another review is performed and finalised that confirms the Pledged to Received funding.

Recording Anticipated Deficit: Funding vs Spend

One of the aims of the schedules and reports prepared for the Capital Funding Committee, amongst other objectives, is to target projects that may be progressing slowly or for those projects that may be likely to require additional funding.

The Capital Funding Committee is chaired by the Bursar and attended by:

* Head of Financial Management.
* Capital & Commercial Office Senior Project Accountant.
* Director of Estate Services.
* Project Managers from the Buildings & Services Office.

Within the Meeting itself, the various Project Managers report on their individual capital projects and present estimated outturns or updated cash flows. With consensus and endorsement by the Heads of sections, those projects that are justified in seeking further funding, are presented to the FRAMC for authorisation.

Certification of Expenditure

Most academic expenditure is now processed using the Purchase Order Processing (POP) system. This is a real-time process that requires hard-coded Budgets for each Account code within a Cost Centre or Research code. Whether using the POP or manually inputting invoices through the Accounts Payable section of the Bursar’s Office, no expenditure of University funds should be incurred or committed unless:

* funds are available or will not exceed hard-coded Budget.
* expenditure is appropriate for University purposes.
* expenditure is being made with the necessary approval.
* expenditure incurred is in line with approved UCD policies and procedures.

It is good practice for Staff authorising any such expenditure to make the necessary enquiries (to their College / Unit’s Finance Manager) to ensure that the coding will reflect the nature of the expenditure and the funding programme against which the expenditure will be settled.

**Accounts Payable** section of the Bursar’s Office process the following types of payments relevant to the EU ERDF programmes:

* Invoice related payments: recorded in the Creditors Ledgers e.g.: P31, P09 etc.
* Travel related payments: recorded through the CORE system for Staff Expenses.
* Staff Reimbursements: recorded through CORE for payments made by Staff on behalf of University expenditure e.g.: where there is inadequate petty cash and time constraints do not allow contact of Accounts Payable +/or General Ledgers for a proforma payment.

Compliance

To achieve an effective Compliance Framework, each procedure created must demonstrate how this ensures regulatory compliance.

The first step is at Project Proposal and Award stage -

* Potential grant applicants to be informed in the application process documents that the project is to be EU funded and that successful proposals must comply with all the relevant EU requirements.
* It must be pointed out to Stakeholders that the Grant Agreement will include a declaration of compliance at the Claims or BO Returns stage, which will affect the Academic Stakeholders as well as the Administrative and Financial Management bodies.
* The Acceptance letter for the Grant Award must trigger campus wide communication and publicity of the successful application, with reference to the ERDF aid.

To further strengthen proper implementation under EU ERDF programmes 2007-2013 regulations, all staff involved in the roll-out of the ERDF-aided project, must be made aware at every stage that funding is provided under these programmes. Staff should also be familiar with the Regulations pertaining to their projects.

Property, Plant and Equipment

The University annually lists the Fixed Asset additions and Assets under Construction (AUC), in preparation of the year-end accounts and audit. An Equipment Register is maintained by the University for All Non-current Assets with acquisition costs in excess of €5,000. This Register records, on a monthly basis, all data necessary to identify and locate assets together with other relevant information (e.g.: depreciation, life expectancy).

Equipment of individual value less than €5,000, although more portable, is not recorded. Reasoning for this is driven by the volume of transactions and the built-in obsolescence of such items.

Insurance on Fixed Assets & Equipment

UCD Office of the Corporate and Legal Affairs Secretary administers the appointment of the insurance broker to manage the University's insurance requirements. For contact details of the Broker and the procedures, should it be necessary to make a claim, direct queries to:

<http://www.ucd.ie/corpsec/index.html>

Write-off of Assets

UCD does not strictly apply a write-off policy. In accounting terminology, this is recognition of the reduced or zero value of an asset. The Disposal Form [see below] is used to calculate the residual value when the Head of School or Unit requests an item to be taken off the Equipment Register, (and therefore off the total value of capitalised equipment captured in eFinancials). For the reasons for such a Disposal or reduction on the total Equipment value capitalised, see Disposal Form.

Depreciation

Assets are depreciated according to prescribed rates agreed by the UCD Finance, Remuneration and Asset Management Committee. Depreciation is applied on the straight-line method:

* Land and Buildings over 50 years
* Equipment over 5 years
* Computers over 3 years

Disposal

Periodically, items are disposed of when:

* They have become obsolete and cannot be enhanced or upgraded economically.
* They are no longer required and have reached the end of their useful life.
* The item/s are technically or economically redundant.

The decision to dispose of Equipment is taken at School/ Unit/ College level and the Disposal or Transfer Form is signed by the Cost Centre Manager; whether Head of a Unit or School or the Principal Investigator (PI).

The Disposal or Transfer Form can also be used when the PI moves to a different responsibility Cost Centre or if items are surplus to a Unit/Cost Centre’s requirements but could be used in another section or Research Cost Centre.

Sign-off of the Transfer Form follows the Disposal procedures.

Equipment review & update - by Distribution Lists & Physical Audits

An annual review is carried out on the items captured on the Equipment Register. This action will also update the Register and the purpose is to:

* Verify the existence of the cumulative items of Equipment recorded.

By emailing the relevant cumulative Distribution Lists for each Unit/ School/ College to the College Finance Managers, the Equipment Register can be updated.

* The responses will identify items not captured on the Register e.g. miscoded and not processed into an Equipment additions account or Journal Transfer from one Cost Centre/Research code to another.
* Should an item be required to be transferred or disposed of, the Finance Managers will action via Distribution List review, and send the signed and completed Forms to the Bursar’s Office.
* Re the disposal of items, the Equipment Register is deemed to reflect items that are still serviceable. It can then be estimated how many items still retained have been fully depreciated but are still useful (Net Book Value is zero).
* The circulation of the Distribution Lists will reflect any discrepancies and these will be investigated by the Finance Managers.
* Annually, generally during the summer months, the Capital and Commercial Office will select several Units/ Schools or Colleges for physical audit and contact the responsible PI’s. They will be supplied with a sample listing and a date agreed within a week of the list being emailed. At this time the Capital and Commercial Office will carry out physical audits and tag the items found and verified.
* A digital photograph is then taken of the tagged item and filed on a database maintained by the Capital and Commercial Office.

Control of Assets

Other than the detailed controls above, it is the responsibility of the PI’s or Cost Centre managers to ensure that:

* The items of Equipment whether bolted down or portable, are in secure premises.
* There are procedures in place that provide surveillance of and proper maintenance and repairs of the Equipment.
* That staff using the Equipment for Research, Administrative activities +/or Teaching and Learning, have been informed of said procedures.
* In accordance with Safety Office guidelines, the Equipment is not exposed to any hazardous conditions or substances. Any doubt on this issue should be referred to the UCD Safety Office.

APPENDIX VIII: SET-UP FORMS FOR CAPITAL ITEMS: on computerised financial application – *eFinancials [EFIN]*

Capital Projects Set Up Form



APPENDIX IX: Coding for the different funding streams (Capital)



**How to post capital codes**

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APPENDIX X: Details of checks carried out before submission of b1/B0 formS on eusf it and responsibility for declarations made on it system

UCD shall verify all expenditure (100%) declared is in accordance with Article 13 of Regulation (EC) 1828/2006. These verifications shall ensure that expenditure declared is real, the products or services have been delivered in accordance with the approval decision, the amount of expenditure declared is correct, and the project/operations and expenditure comply with Community and national rules. The verification checks shall include procedures to avoid double-financing of expenditure with other Community or national schemes and with other programming periods.

UCD shall:

* Attach a copy of the project printout from the financial system (eFinancials) together with a reconciliation which reconciles the figure per the printout to the actual amount claimed.
* Adjust this report for any items which appear in it, but which have not yet cleared the bank and so cannot be included in a claim. Equally, such items not included in prior returns for this reason must be again reviewed to determine whether they have since cleared the bank and are therefore to be included in the current return.
* Review the printout to ensure that all items included appear to be appropriate to the project in question and that the print-out reconciles with the expenditure declared on Form B1/BO.
* In relation to pay expenditure, ensure that contracts of employment are in place and approved timesheets are available.
* Expenditure should be checked for eligibility for ERDF co-funding.
* Verify that expenditure claimed was incurred in an operation which is in accordance with the criteria applicable to the theme as set-out in the implementation plan and approved by the monitoring committee.
* For noted differences, obtain clarification from the relevant personnel, ensure that differences have been formally approved in writing, and obtain copies of the approval for file.
* For any significant variations of actual expenditure versus budget expenditure (as per financial plan), document such differences, obtain explanation from the project manager, and review documentary evidence. (Mechanism varied for each of the 3 activities).
* Keep written records of the actions taken in respect of any irregularities or disconformities detected.

Submit the Form BO to the relevant Intermediate Body using the EUSF IT system by authorized user and approver in each of the relevant areas. B1 forms are completed for all Enterprise Ireland funded projects. These are authorised by the Head of Research Finance Office.

Form B1 Certification Process (Including Staff Responsibility)

At the end of a designated period, the Research Accounts Administrator (see organisation chart at section 4 above) shall prepare the Form BO return for submission to the Intermediate Body using the EUSF IT system. The B1 will be authorised by the relevant area/department.

B1 forms are completed for Enterprise Ireland funded projects. The B1 form will be authorised by the Head of Research Finance (Stephen Manuel).