

# Procedure for costing staff time into research proposals



**Policy owner** UCD Research & Innovation **Approval date and body** UMT, 30<sup>th</sup> April 2019

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## 1. Purpose

The purpose of this document is to establish a procedure in relation to the claiming, recording and use of University staff time (defined, for the purposes of this procedure, as Employees whose salary is funded by way of core funding from the HEA Block grant or from internal University sources) in externally funded research grants. The costing of research-funded staff time into research proposals is not covered by this procedure.

In accordance with the University's Funded Research Activity Policy and the EU Commission's Framework on State Aid in Research & Development & Innovation 2014/163 (the "RDI Framework"), contract research provided by the University should be charged at market price and any research collaborations with industry must meet the conditions of "effective collaboration" as set out in the RDI Framework. In order to determine market price for the purposes of contract research, and also to establish the University's contribution to a project for the purposes of meeting the conditions of "effective collaboration", the University needs to have a documented record of the total amount of time spent on a research project by all staff. This includes academic, technical or administrative staff directly involved in delivering the research project, but whose salary is funded by the HEA Block grant or from internal University sources.

## 2. Definitions

Term/Concept	Definition
University Staff	Employees whose salary is funded: (i) by way of core funding from the HEA Block grant, or (ii) from internal University sources Note: this specifically excludes staff funded by research grants
Research Funded Staff	Employees whose salary is funded from exchequer or non-exchequer research grants, external to the University.
Research Funds	Research funding received from a third party governed by the terms of a Grant Agreement or Contract signed by all parties. This may be by way of State Agencies, Industry parties, or not for profit organisations.
Contract / Grant Agreement	An agreement, usually in writing, that is enforceable by law and specifies the rights and responsibilities of the parties involved.
Effective Collaboration	Collaboration between at least two independent parties to exchange knowledge or technology, or to achieve a common objective based on the division of labour where the parties jointly define the scope of the collaborative project, contribute to its implementation and share its risks, as well as its results. One or several parties may bear the full costs of the project and thus relieve other parties of its financial

	risks. Contract research and provision of research services are not considered forms of collaboration. For further details, see section 2.2.2 of the RDI Framework.
Contract Research	<p>Research undertaken on behalf of a third party where the third party specifies the terms of the research and owns the results of the research activity and findings. State Aid is not considered to be passed if the University;</p> <p>(i) Charges full market price</p> <p>(ii) If no market price exists, then the University receives the full cost, including a margin, for the activity and work undertaken</p> <p>Price is determined through arms length negotiations</p>
Market Price	The price at which an asset can be bought and sold, or the price at which services can be provided, in an open market.

### 3. Scope

This policy covers UCD faculty and staff and all those engaged in UCD research activity.

### 4. Principles

The principles of this procedure are to ensure that:

- (1) Where permitted, the University recovers the cost of University staff time involved in research activity.
- (2) The University charges a market price when conducting contract research.
- (3) The University keeps an accurate record of the University's contribution to a research project so that this contribution is recorded for the purposes of meeting the conditions of "effective collaboration" set out in the RDI Framework.

**Every effort should be made to maximise the contribution from research grants to cover the costs of University staff time, in accordance with the funding agency/sponsor's terms and conditions.**

**Proposal** – University staff time must be included in the budget where eligible. This is particularly applicable to work funded by Industry, charities and not-for-profit organisations. This is to avoid a situation whereby UCD does not charge in full for the costs of a given project. The charge also recognises the value of faculty and researcher time and expertise to an external body.

**Contract registration** – All externally funded research awards must be registered by completion of a grant registration form (GRF). The budget sheet analyses the total amount awarded over expenditure categories. University staff time awarded will be recorded as follows:

- Any University staff time awarded will firstly fund any shortfall in direct costs (eg PhD fees)
- Where there is a match-funding requirement, University staff contributions must be recorded and demonstrated as being chargeable to the project.
- Thereafter University staff time should be listed on the GRF as 'Other' and specified as University staff time.
- The school should be notified of the amount of University staff time claimable from the grant.

- Each College Finance Manager (CFM) and College Principal (CP) should have an agreement in place as to how funds received for University staff time will subsequently be applied within the school. This may vary between consultancy and non-consultancy awards.

**Expenditure** – When the work has been completed the school must raise an invoice (\*) against the grant and upon successful completion of the project or acceptance of the Cost Statement, the appropriate journals will be prepared to effectively pay this invoice. Funds will be credited to the school cost centre using account code 80649 (sundry income). This must be fully auditable to the satisfaction of the funding agency/sponsor. It will be the school's responsibility to maintain these records for audit. \* Full accountability of time (e.g. a diary record or time sheets) may be required by external auditors and the University staff will need to make this available if such a request is made. Time should be recorded on a 'real-time' basis or as specified by the funding agency/sponsor.

**Maximum PI time Claimable** - An individual PI should claim no more than a cumulative 20% of their time through research grants p.a. It is the PI's responsibility to keep track of the amount of their time which is being funded through research grants. The exception to this is where a funding agency/sponsor allows for staff replacement, where 100% can be claimed.

**Completion of the project** - At the end of the grant, any over spend will be charged against the school. Where there is an underspend on a project, any residual monies must be managed in accordance with the terms and conditions of the contract. Where funding is provided on a "fixed rate" basis, or there is an absence of instruction on the treatment of residual monies, then these funds may be transferred to the school. The CFM and HoS may then provide the PI with an internal award to the value, in part or in full, of the residual amount, as per the pre-determined agreement.

## 5. Roles and responsibilities

Role	Responsibility
Principal Investigator	Where a funding agency/sponsor allows for University staff time to be claimed, the Principal Investigator will include an appropriate charge (Basic Pay + on-costs) for any University staff time when preparing the budget element of their proposal. Where University staff time is provided on an industry funded piece of work, then the relevant market rate should be used (See ConsultUCD rates),
Pre-Award Accountant	Review the inclusion of University staff time costs at proposal stage
University staff	Staff who directly or indirectly provide input to the research activity must complete a timesheet for their time on the project. This will form the evidential basis for which the cost is calculated and demonstrated.
Line Manager	The Line manager will approve and sign the timesheets
Post award Administrator	The Post award administrator will prepare the invoice or cost statement
College Finance Manager (CFM)	The College Finance Manager will prepare and send an internal invoice to the Research Finance Office for the value of the documented University staff time. This should take place on successful completion of the work and acceptance of the Cost Statement or Invoice by the funding agency/sponsor.

Research Finance Office (RFO)	RFO will prepare a journal to credit the school cost centre.
Head of School (HoS) with support of their College Finance Manager.	Allocate the funds at School level, as per the pre-determined agreement.

## 6. Related documents

This procedure is underpinned by legislation, including:

- Universities Act, 1997
- Standards in Public Office Act, 2001
- Freedom of Information Act, 2014
- Data Protection legislation, including the General Data Protection Regulation (GDPR), 2016 and the Data Protection Act, 2018
- EU Commission's Framework on State Aid in Research & Development & Innovation 2014/163.

This procedure should adhere to and be cognisant of other relevant University policies and codes. A non-exhaustive list of such policies and codes is listed below.

- UCD Authorship Policy
- UCD Code of Responsible Conduct of Research
- UCD Conflict of Interest Policy
- UCD Consultancy and External Work Policy
- UCD Data Protection Policy
- UCD Funded Research Activity Policy
- UCD Intellectual Property Policy
- UCD Procedure for the Investigation of Misconduct in Research
- UCD Research Ethics Policy
- UCD Research Integrity Policy

## 7. Version history

Version	Date	Approving Body	Author
1.0	6 <sup>th</sup> April 2010	Budget Review Committee (BRC)	UCD Research & Innovation
2.0	15 <sup>th</sup> April 2019	Research, Innovation and Impact Group (RIIG)	UCD Research & Innovation
2.0	30 <sup>th</sup> April 2019	University Management Team (UMT)	UCD Research & Innovation