



Polasaí agus Nósanna Imeachta/Policies and Procedures

Code	QA311
Title	Research OH Allocation Policy & Procedure
Policy Owner	The Bursar
Date	27 th October 2021
Approved By	Údarás na hOllscoile

1.0 Purpose

QA510, Management of the Research Funding Lifecycle Policy and Procedure was approved by the Governing Authority in February 2020. The sections of the Policy in respect of research overheads are 2.1.8, 2.2.16, 2.2.17 and 3.0.

To progress with implementation of QA510 it is now necessary for us to implement an Overhead Allocation Policy.

2.0 Description

Overheads will be recognized as income and subsequently allocated as follows:

- 2.1 Overheads earned is determined by multiplying the effective overhead rate per grant by eligible direct expenditure incurred in the financial year.
- 2.2 The base line will be actual overheads earned in the 2017/18 financial year.
- 2.3 Existing bespoke overhead allocation agreements will be honoured until they expire¹. Bespoke allocations will be removed from both the baseline and current year calculations before any allocations – this is to ensure that those who have already benefited will not unfairly benefit a second time.
- 2.4 Additional overheads earned in a year above the 17/18 base will be allocated in the following year on the same basis as fee income under RIGRAM in the proportion of 65:25:10, College: Professional Support Units: Strategic.
- 2.5 The funding for the Clinical Research Governance Office will be top-sliced from additional overheads before distribution to the Colleges.
- 2.6 2020/21 will be the first year of implementation.
- 2.7 A single cost centre per College will be the first destination for research overheads allocated under this Policy and also the destination for QA510 Policy sub-points 2.2.16 and 2.2.17.
- 2.8 Colleges will aim to have a consistent approach to the use and potential further distribution of overheads. Regardless of further distribution, Colleges must be able to accurately report on use of overheads allocated to them. Consideration must also be given to resources required to implement distribution decisions.
- 2.9 The VPRI, HR Director, COO and Bursar will annually review how best to allocate the 25% available for the professional support services to support research.
- 2.10 The 10% strategic allocation will be added to the VPRI existing strategic research fund.



3.0 Responsibilities

Name	Responsibility
The Bursar	Policy Owner
The Director Research Accounts	Responsible for calculation of overheads earned each financial year and the disbursement of those overheads.
The Overhead Allocation Policy and Procedure Review Group (OAPPRG)	Responsible for overseeing the implementation and effectiveness of this Policy and Procedure. Appendix 1 outlines the terms of reference for this group

4.0 Related Documentation

Appendix 1: Overhead Allocation Policy and Procedure Review Group (OAPPRG) Terms of reference



Appendix 1

Overhead Allocation Policy and Procedure Review Group (OAPPRG)

Terms of Reference

Purpose

The purpose of the Overhead Allocation Policy and Procedure Review Group (OAPPRG) is to oversee the implementation and effectiveness of the Policy and Procedure approved by Údarás na hOllscoile on 27th October 2021.

Term

The group is established as a response to the new policy and will remain in place while the transition is managed and thereafter as long as is deemed necessary by the Research Committee and the Finance / Resource Committee.

Membership and attendance

Membership of the OAPPRG will be as follows:

- Vice President for Research and Innovation (Chair)
- Deputy President and Registrar
- Bursar
- Vice Dean for Research, CASSCS (or nominee)
- Vice Dean for Research, CBPPL (or nominee)
- Vice Dean for Research, CMNHS (or nominee)
- Vice Dean for Research, CSE (or nominee)
- One College Finance and Business Manager
- Two Research Institute representatives
- Contract research staff representative

The following are entitled to attend the meetings:

- Director Research Accounts (Secretary to the Group)
- Director of Research

Remit of the Group

- Review analysis of overheads earned in the prior year and movement since the 17/18 base year.
- Review analysis of overheads distributed to Colleges, Support Units and VPRI Strategic funds.
- Review draft College budget overhead spend for 2021/22 as prepared by the Vice Deans of Research and College Finance & Business Managers to identify commonalities and divergences between the Colleges.
- Agree relevant research metrics and reports to be presented to the group and the frequency of reports e.g. :
 - number and value of research proposals submitted and success rates by University, College and School for current and prior years;
 - analysis of use of distributed overheads within Colleges, Support Units and within the office of the VPRI for current and prior years.
- Consider strategies for the overall development of the University' research facilities, including research institutes and the deployment of overheads to contribute to the achievement of such strategies.
- Review reports prior to submission to the Research Committee, The University Management Team and the Finance Resource Committee.

Meeting Frequency

Meetings will take place as frequently as required to ensure appropriate oversight of the implementation and effectiveness of the P&P.