

INTRODUCTION

The aim of this Research Overhead Distribution Policy is to define and implement a policy that:

- Can be consistently applied to all Departments Projects/Research Institutes/Centres/Units (RICUs)
- Complies with Higher Education Authority (HEA) policy
- Reflects the full introduction of RAM and devolution to Colleges
- Leads to transparency about overhead costs borne by the Department, RICUs and UCC.

It represents a revision to the current Research Overhead Policy in relation to the funding of redundancy payments. Its provisions will be implemented as and from 1 October 2012.

For the purpose of this policy, a RICU is a Research Institute Centres Unit recognised as such by the Office for Vice President for Research and Innovation.

DEFINITION

For the purposes of this policy document, research is defined to include all externally funded research that is recorded in the University as research income. It includes all research work performed in and under the name of UCC. Staff should be aware that work other than that performed in and under the name of UCC should not be carried out on the premises or with UCC resources unless specific authorisation is received from the President.

A separate policy on consultancy has been prepared by the Office for Vice President for Research and Innovation and be found at

<http://www.ucc.ie/en/research/policies/>

Separate guidance on the standard overhead rate that should be earned by a research contract and the approval process to follow where there is variation from these standard rates has been prepared by the Office for Vice President for Research and Innovation and be found at

http://www.ucc.ie/en/research/funding/apply/finance_budget/

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TYPES OF RESEARCH

1. Jointly Owned (shared)

Where a project is jointly owned by a Department and an RICU, 10% of the total overhead earned will be allocated to a Strategic Research Fund managed through the Office of Vice President for Research and Innovation for strategic purposes, The remaining overhead will be distributed in the following proportions:

- College 40%
- Department 20%
- Institute 20%
- Project 20%

Where a funding agency specifically precludes overhead from being returned to a research project as is currently the position with the HEA, HRB, SFI and Enterprise Ireland, the project portion of the overhead will be shared by the Department/Institute.

2. Research Initiative/Centre/Unit (RICU)

Where a project is RICU only (e.g. through postdoctoral researcher or Institute-appointed researcher) 10% of the total overhead earned will be allocated to a Strategic Research Fund managed through the Office of Vice President for Research and Innovation for strategic purposes, The remaining overhead will be distributed in the proportions:

- University 40%
- Institute 60%

3. Department

Where a project is within a Department and outside RICUs, 10% of the total overhead earned will be allocated to a Strategic Research Fund managed through the Office of Vice President for Research and Innovation for strategic purposes, the remaining overhead will be distributed in the proportions;

- College 60%
- Department 20%
- Project 20%

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Where a funding agency specifically precludes overhead from being returned to a research project as is currently the position with the HEA, HRB, SFI and Enterprise Ireland, the project portion of the overhead will be shared by the Department.

4. Multiple Owners

- (a) where a project is jointly 'owned' by a number of departments and institutes/centres, the overheads applicable for distribution¹ to departments and institution shall be distributed equally (unless, for specific stated reasons, an alternative proportion is agreed in advance by all parties);
- (b) where a project is jointly 'owned' by a number of institutes/centres only, the 60% overheads shall be distributed equally among the institutes/centres (unless, for stated reasons, a different proportion is agreed in advance by all parties);
- (c) where a project has no institutes/centres affiliation, the 20% overheads shall be shared among the participating departments equally (unless, for stated reasons, an alternative proportion is agreed in advance by all parties) and the project shall be allocated the remaining 20% of overheads;

5. Other Contracts

5.1 Enterprise Ireland Overhead

Enterprise Ireland overheads paid to the University in an annual lump sum will be distributed in line with the policy set out at 1-4 above.

6. Minimum retained

In all cases, the minimum to be retained by the College/University under the relevant policy set out at 1-4 will be 10%.

¹ After 10% top slice for Strategic Research Fund

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COSTS

- **University Costs**

The University provides the environment, including support services, in which staff can undertake research. The costs associated with this environment, i.e. the services of the Office of the Vice-President for Research, computing, energy, cleaning insurance, space, minor works, post, grounds, Human Resources, Finance, Library, Security and the Secretary, must be funded. These costs paid from the University recurrent account should be recovered from the funding agency as overhead.

- **Project Costs**

Project costs are those costs due to the Department/RICU for facilities provided by the Department/RICU where the researcher is located. Examples include secretarial/administration support, telephone and stationery. These costs should be recoverable from the funding agency and are usually stated as a percentage of costs.

Where a RICU provides secretarial/administration/technical support, an additional proportion of the University element of the overhead can be allocated back to the RICU.

Additional costs incurred over and above the norm provided by the University are payable by the project/RICU directly, for example, specific insurance policies/premium to cover specific work carried out by a project/RICU, the cost of running high quality energy facilities or the cost of building -laboratory/specific facilities. The ongoing cost of maintaining such equipment or facilities is also the liability of the project/RICU.

- **Other Cost implications**

Deficits

Any deficits that may occur on projects must be made good by relevant Department(s) and/or Institute(s) and their affiliated College. Any deficit arising on research projects will be distributed in the same manner as the overheads are allocated in 1-4 above.

Statutory payments e.g. Maternity Leave/Redundancies/Sick Leave

As the entitlements to these statutory payments arise differently then consequently they need to be funded differently.

- **Maternity/Sick Leave Payments:** These costs should be borne in the first instance by the project cost budget and/or overheads that the researcher is currently being charged to. In

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the absence of a direct cost budget and a shortfall in available total overheads, any unfunded payments will be funded either by the department or RICU that the project is associated with. In the case of Multiple Owners the principles outlined above will apply.

- Redundancy Leave Payments:

The cost of redundancy payments to researchers will be funded by Colleges and RICU in line with the current distribution of research overhead outlined at 1-6 above. Each of the Colleges will fund 100% of the cost and each RICU will fund 60% of the cost.

In line with the above these costs will be borne pro-rata by the Departments and RICU's associated with the projects that the individual researcher has been charged to over their working life with UCC. As an individual researcher's entitlement arises irrespective of whether UCC earns an overhead or not then the costs should be borne by the Departments and RICUs concerned irrespective of whether an overhead was earned on the associated projects or not.

Teaching Commitments

Where a researcher, funded directly from research contract income, performs Undergraduate or Postgraduate teaching, the research project may receive a credit for the number of hours worked at a pre-agreed rate. These arrangements must be agreed with the academic Department or Departments concerned in advance of contracts being finalised and commenced. Arrangements should be notified to the Finance Office.

Where the Director of a RICU is a full-time academic, this position will be funded by the College recurrent account, provided a full teaching commitment is made to the relevant academic Department.

Where the duties of a RICU Manager include teaching and supervision of students, a portion of salary may be funded from the relevant budget of the academic Department. These arrangements must be agreed with the academic Department or Departments concerned in advance of contracts being finalised with clients.

Effective Date

This policy is effective from 1 October 2012

Diarmuid Collins
Bursar/Chief Financial Officer

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