

# Document Information

## 1. Document Details

<b>Title:</b>	<b>Cross-charging pay costs</b>
<b>Author(s):</b>	Project Accountant's Office
<b>Version No:</b>	1
<b>Status:</b>	Final

**Important Note:** If the 'Status' of this document reads 'Draft', it has not been finalised and should not be relied upon.

## 2. Revision History

Version	Revision Date	Summary of Changes	Changes tracked?
1	April 2019	Documented Process by Project Accountant	N/a
2			
3			
4			

## 3. Relevant Existing/Related Documents

Section 09 of Procedures Manual relating to Self-Financing Activities

## 4. Consultation History

*This document has been prepared in consultation with the following bodies:*

None

## 5. Approvals

*This document requires following approvals (in order where applicable):*

Name	Date	Details of Approval Required
Finance Manager	11 April 2019	Review and approval of process by Finance Manager

# Cross-charging pay costs between mainscheme academic and research cost centres

## 1. Research Staff assigned to Academic Teaching

The researcher contract allows for 4 hours teaching within the researcher salary i.e. not to be paid additional amount. To allow for this transfer of funds, a standard rate per hour and a mechanism through which CIT Mainscheme could reimburse CIT Research centre for the teaching hours provided was agreed as outlined below.

Due to the complexity and audit requirements in funding pay costs, we cannot use two different formulas in calculating the hourly rate for researcher teaching hours. Therefore, we agreed to use the **existing researcher hourly formula (i.e. Annual personnel costs/annual productive hours) multiplied by 2.5** for each teaching hour thus reflecting the non-teaching workload and reflecting back to workload reduction for the researcher.

## 2. Academic Staff assigned to Research/Self-funded activity

Where academic staff request a buyout of teaching hours to fulfil work undertaken on a research project the following process must be followed:

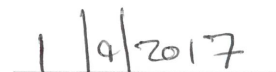
- Complete a Workload Allowance & Hours Buy-Out Form.xlsx
- Ensure approval by reporting manager
- Ensure approval by finance office

To undertake a funds check, the finance office should use the guide in the Appendix in calculating the cost of the buyout

## 3. Effective Date

This process has been in place from 1<sup>st</sup> September 2017 and has been documented and approved by the Finance Manager on the date noted below.

  
Ms. Ellen Crowley  
Finance Manager

  
Date

## Appendix - Guide for Funds Checking

### Examples

Source	AL	LCG	SL1	SL2	
<b>Academic year 2018/19</b>					
Lecturer Rate of Pay (Salary) 2018/19	HR	€51,502	€85,496	€92,851	€99,480
Lecturer Weekly FTE Hours	HR	18	16	16	16
Expected Annual Teaching Hours	RP	494	442	442	442
Employers PRSI	Payroll	10.85%	10.85%	10.85%	10.85%
Annual Personnel Costs		€57,090	€94,772	€102,925	€110,274
Hourly Rate		€115.57	€214.42	€232.86	€249.49
Hours per Week Buyout Sem 1	Form	2	2	2	2
Hours per Week Buyout Sem 2	Form	1	1	1	1
Total Hours buyout		39	39	39	39
<b>Cost of Buyout</b>		<b>€4,507.10</b>	<b>€8,362.26</b>	<b>€9,081.65</b>	<b>€9,730.02</b>
<b>Academic year 2019/20</b>					
Lecturer Rate of Pay (Salary) 2019/20	HR	€52,403	€86,992	€94,476	€99,481
Lecturer Weekly FTE Hours	HR	18	16	16	16
Expected Annual Teaching Hours	RP	468	416	416	416
Employers PRSI	Payroll	10.95%	10.95%	10.95%	10.95%
Annual Personnel Costs		€58,141	€96,518	€104,821	€110,374
Hourly Rate		€124.23	€232.01	€251.97	€265.32
Hours per Week Buyout Sem 1	Form	1	1	2	0
Hours per Week Buyout Sem 2	Form	1	0	0	2
Total Hours buyout		26	13	26	26
<b>Cost of Buyout</b>		<b>€3,230.06</b>	<b>€3,016.18</b>	<b>€6,551.31</b>	<b>€6,898.39</b>