

Processes relevant to equipment funding for Research Council awards where a University contribution may be required-

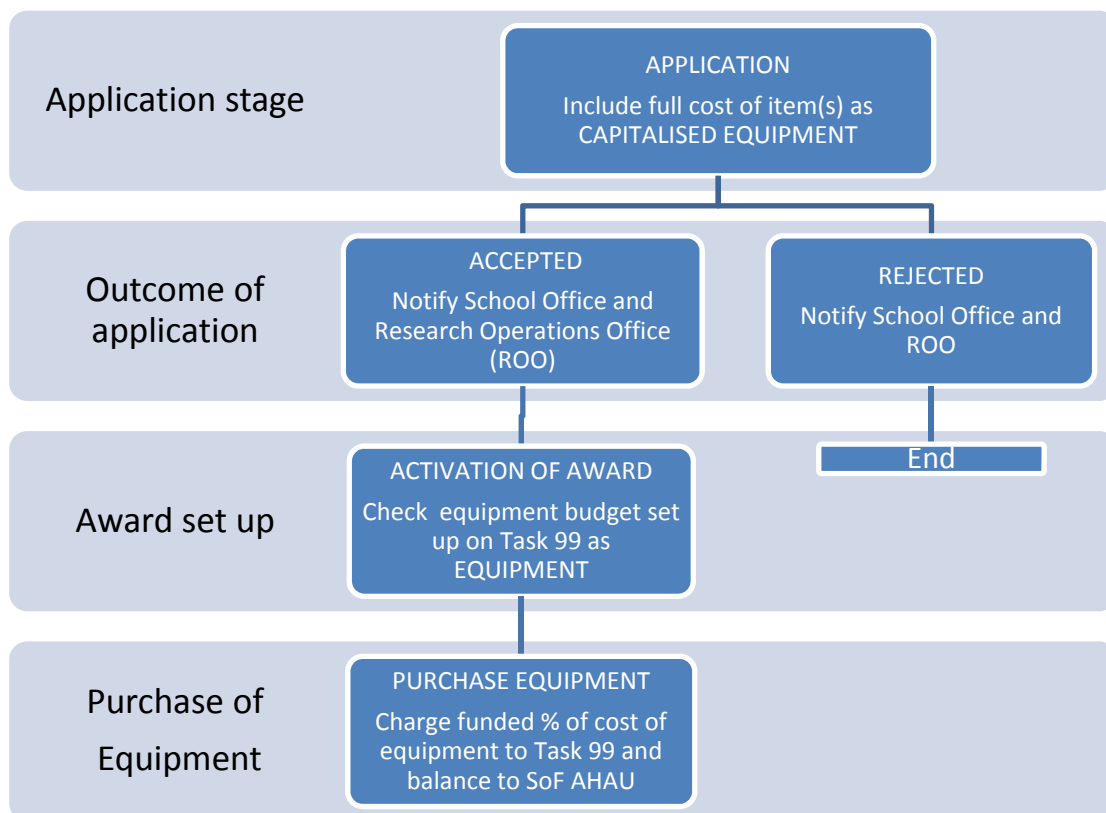
Department perspective

A. Grant application to purchase equipment (item(s) costing <£10k)

1. On application – include as consumables
2. On award- include in consumables budget
3. On purchase- follow normal procedures for purchase of consumables on grant

B. Grant application to purchase item(s) of equipment (each item costing >=£10k and <OJEU threshold)

1. On application
 - include item(s) as **Capitalised equipment** and include 100% cost
 - Department Administrator to notify School office of potential commitment using agreed School procedure to ensure that funds are set aside from the School allocation for the 50% contribution
 - Department to ensure that the PI has checked the Equipment Sharing Database to confirm that the requested item is not available elsewhere.
2. On award
 - Check that budget for equipment has been set up using **Task 99** and expenditure category **Equipment**
 - Department Administrator to notify School Office of commitment using appropriate School procedure
3. If application is unsuccessful
 - PI or Department Administrator to notify School Office and Research Operations Office so application status can be changed to **Project Rejected**
4. On purchase of equipment
 - Charge appropriate percentage of cost of equipment (normally 50%) to Task 99 using expenditure category **Equipment**
 - Charge unfunded amount to source of funds **AHAU – Capital Fund 50% contribution to RCUK Equipment** using transaction code **ELGZ** (Laboratory, Capital Equipment >£10k)
 - Send copy of invoice to School office showing apportionment of costs
 - Check that School has reimbursed 50% contribution by making an appropriate transfer to source of funds AHAU

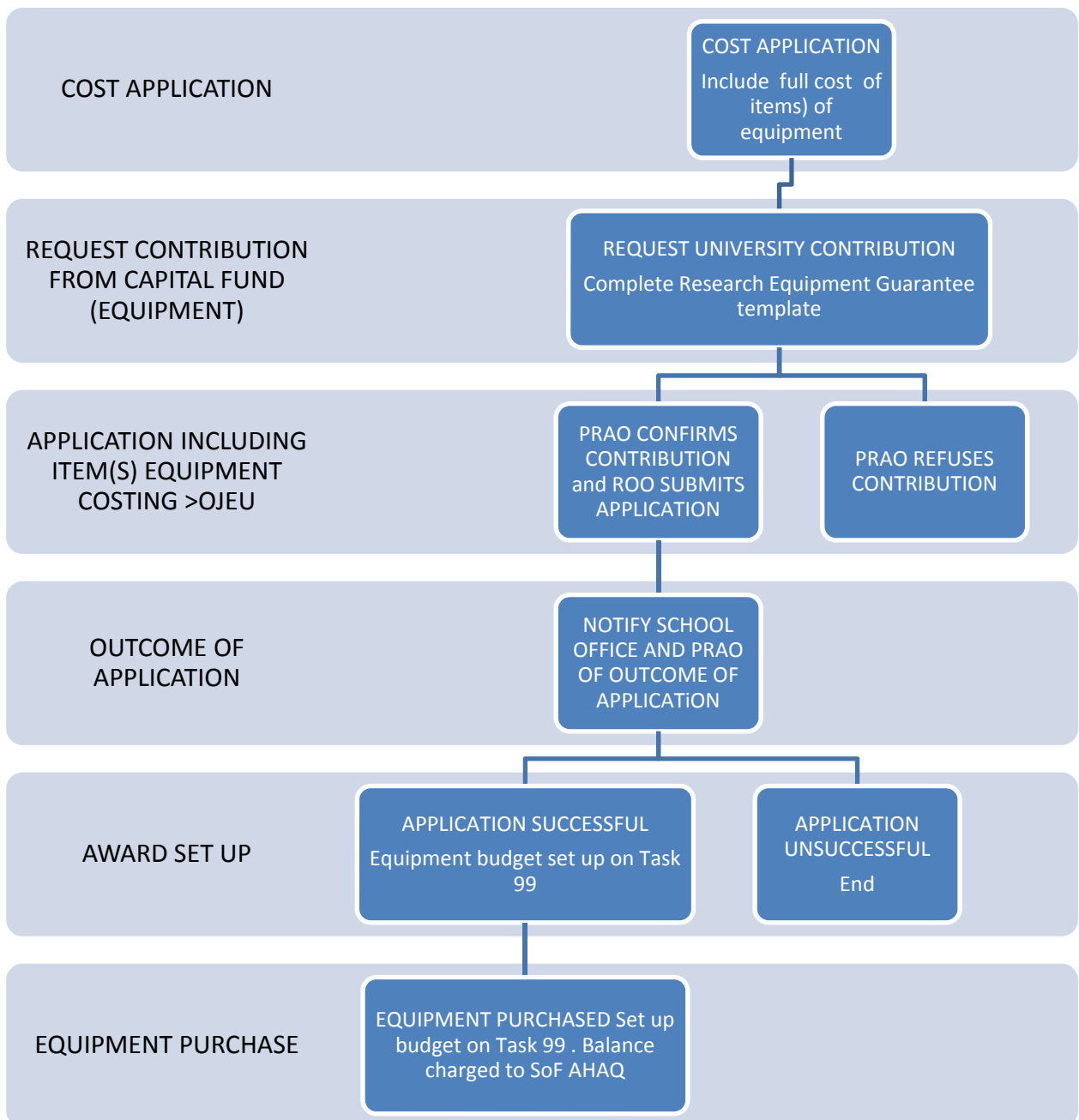


C. Grant application to purchase item(s) of equipment (each item costing \geq OJEU threshold)

1. At least three weeks before the submission date of the grant application, PI/Department Administrator should send a completed Research Equipment Guarantee Template to the School Office. The School Office will then forward request to the Research Operations Office who will forward it to the Planning and Resource Allocation Office (PRAO) having ascertained that no other equipment is available which could be used for the project.
2. PRAO will notify Department and the Research Operations Office of the outcome of application to the capital fund
 - If a Guarantee of funding is received – the ROO, on behalf of the PI, may submit application knowing that University contribution to equipment purchase is in place
 - If PRAO does not agree to Guarantee funding– PI will need to consider whether to submit application with a request for 100% contribution from sponsor or whether contribution can be found from other sources
3. If a guarantee of a contribution to equipment cost has been made, when the PI learns outcome of application it is important that the department should notify the School office, ROO, and PRAO to turn potential guarantee into a firm commitment OR to remove a potential commitment
4. If PI does not notify PRAO of outcome of application, guarantee of funding will lapse 9 months after grant submission date

5. If the application is successful, the department will:
 - Check that Equipment budget has been correctly set up on Task 99
 - Check that funds have been transferred to SoF **AHAQ** to fund University contribution (noting end date of warrant)

6. Purchase equipment
 - If purchase date slips, ensure that PRAO is notified so the end date of warrant can be extended
 - Once equipment has been purchased, charge appropriate percentage of cost to Task 99 on award using Equipment transaction code
 - Charge balance to SoF AHAQ using transaction code ELGZ and send invoice copy to School Office to form part of audit trail for capital fund (equipment)



School Office procedures

1. Processes described below may be for audit purposes only – the onus is on departments to inform School Office of funding requirements
2. Use the pFACT Equipment report to provide information about funding applied for on RC awards where a School contribution may be requested – this enables potential School contribution to be identified
3. Use COGNOS report for activated awards to
 - identify firm commitments to fund contribution to equipment purchases costing between £10k and the OJEU on Research Council awards
 - identify when relevant equipment expenditure has occurred and reimbursement of University contribution is required

PRAO processes

- Log applications for funding on spread sheet
- Apply likely success rate to applications to estimate commitment on Capital Fund Equipment (Research) and monitor total potential commitment. Success rate data to be supplied by Research Office (Richard Lamont)
- Monitor total potential commitments to inform decisions on requests for funding
- Update status of guarantees once outcome of the grant application is known (or once guarantee end date passes)
- Issue warrant to department if grant application is successful
- Request Finance Division to periodically check whether funds have been spent and return unused balances to fund