

RESEARCH PROGRAMME ACCOUNTS PROCEDURES

Category	Research
Procedure Owner	Deputy Vice-Chancellor (Research)
Last review	January 2025
Next review	January 2030
Approved by	Vice Chancellor
Effective date	1 April 2025

1. PURPOSE

- To clarify how the Research Programme Accounts Policy is implemented.
- To clarify roles and responsibilities for establishing and administering Research Programme Accounts.

2. SCOPE

This Procedure applies to all University staff.

3. DEFINITIONS

Annual Plan (“e-MAP”)	Means an individual Annual Plan developed by a staff member and their line manager as described in the Staff Development Procedures.
AUT Research Entity	Means an approved AUT Research Group, Centre, Institute or Network.
Available RPA Funds	Means funds identified with an RPA excluding any unavailable overheads from an externally funded research project. Overheads are unavailable until the relevant externally funded project has been completed and all expenses met. (For projects lasting more than 2 years, an interim transfer of funds to RPA may be approved.) “Available balance” and “Unavailable funds” have a corresponding meaning. See External Research and Consulting Contracts Procedures Part 3 – Post Award Management.
Consulting	Is defined in the External Research and Consulting Contracts Policy.
Research	Is defined in the External Research and Consulting Contracts Policy.
Research Programme Account	Means an internal account set up to receive re-investment disbursements from research project accounts or consultancies, and to be used for University research purposes.
RPA Component of Overheads	Means the remainder of the overhead component of an externally funded research grant after project expenses including overspends have been met, any funds required to be returned to the funder have been repaid and the following amounts have been deducted: <ul style="list-style-type: none"> - Central component of overheads = 50% x (AUT overhead rate x salaries) - Faculty component of overheads = 25% x (AUT overhead rate x salaries). See External Research and Consulting Contracts Procedures Part 3 – Post Award Management.
RPA Holder	Means a staff member associated with an Individual RPA or the nominated account holder for a Group RPA.
RPA Share of Surplus	Means 75% of any surplus funds in a research project account after final wash up with the funder (including any repayment of funds required) and distribution of overheads. See External Research and Consulting Contracts Procedures Part 3 – Post Award Management.

4. ACTIONS

ACTIVITY A: ESTABLISHMENT OF RPAs

- RPAs must be hosted by a Faculty. RPAs may be identified with an individual staff member (“**Individual RPA**”) or with an AUT Research Entity, School, or Department (“**Group RPA**”).
- New RPAs require a minimum balance of \$1,000 (including Unavailable funds).
- Establishment of a new RPA requires the approval of the host Faculty Dean, and the endorsement of the Faculty Head of Finance (HoF). A Dean may delegate the approval of new RPAs to their Associate Dean (Research) (ADR). Approval must be consistent with the Research Programme Accounts Policy and associated Procedures.
- RPAs are to be used for funds earned from external research and consulting activity only. Permitted inputs to RPAs are income from Consulting Activities, the RPA Component of Overheads from externally funded research projects, and the RPA share of any surplus remaining in a research grant account when the project is completed (RPA Share of Surplus). External income generated from research dissemination activities may also be transferred to an RPA with the agreement of the RPA Holder’s line manager.

ACTIVITY B: EXPENDITURE FROM RPAs

- Overheads from externally funded research projects are unavailable for expenditure until the relevant externally funded project has been completed and all expenses met. For projects lasting more than 2 years, early expenditure may be approved by the Faculty HoF after consulting with the Faculty ADR.
- Approval of RPA expenditure is subject to the financial authorities delegated in AUT’s Financial Authorisations Policy and the Schedule of Delegated Financial Authorisations. Capital expenditure over \$2,500 must first be approved by the CAPEX Approval Committee.
- RPA funds must first be accessed to meet any externally funded research or consulting budget overspends in the following order (1) RPA Component of Overheads received for the overspent project, (2) RPA funds identified with the staff member or entity responsible for leading the overspent project.
- RPA funds may only be used to meet the costs of research-related activities or to meet expenses relating to consulting activities managed through an RPA. Examples of research-related activities are:
 - Employment of a casual or fixed-term Research Assistant, Research Officer, Post-doctoral Research Fellow or other staffing support for research purposes.
 - The costs of consumables needed to support research activity.
 - Capital equipment purchases (or leases) associated with research (note these remain the property of the University).
 - Publication charges or subscription charges associated with research.
 - Attendance at research related conferences or symposia (including conference registration, and reasonable and appropriate expenses incurred in undertaking approved travel in accordance with the Travel Procedures).
 - Professional development activities related to research.
 - Koha in accordance with the Gifts, Koha and Donations Policy.
 - Events/meetings/hui associated with research (including catering, travel, events management costs).
 - Research dissemination and impact activities.
 - Postgraduate research scholarships (including summer research scholarships) that have been established in accordance with the AUT Scholarships Policy.
 - Other costs associated with research as agreed with the relevant Budget Centre Manager.
- RPA funds may not be used for
 - Expenditure that is not supporting research activity.
 - Permanent staff appointments (note that this does not apply to arrangements that were approved before the Effective Date). An exception may be made with the approval of the Faculty ADR and Faculty HoF who will consider whether the appointment is sustainable and any other relevant matters.

ACTIVITY C: PROACTIVE MANAGEMENT OF RPAs

- Available RPA Funds are expected to be spent within 24 months of becoming available for disbursement.
- Where an RPA has an available balance $\geq \$20,000$, the RPA Holder must have an RPA expenditure plan approved annually by their Faculty ADR.
- Where an RPA has an available balance $< \$20,000$ the planned investment/expenditure of these funds should be discussed and agreed on as part of the Annual Plan (e-MAP) meetings between an RPA Holder and their line manager (for an Individual RPA); or (for a Group RPA) as part of annual reporting by a School, Department or Research Entity.
- At the end of each calendar year, RPA activity will be reviewed in consultation with the RPA Holder and the following actions will be taken:
 - RPA Funds that have been available for more than 24 months, where there is no approved plan for timely expenditure, will be transferred to the School of the RPA Holder.
 - RPAs that are inactive (i.e. have not been accessed either in terms of deposits or withdrawals in the previous 24 months) will be closed, and any residual balance will be transferred to the School of the RPA Holder.
 - RPAs with a balance of $< \$1,000$, where there is no plan to expend the funds within the next 6 months may be closed and any residual balance transferred to the School of the RPA Holder. Exceptions may be granted with the approval of both the Faculty ADR and the Faculty HoF.
- Individual RPAs that are identified with staff who leave (or who have left) the University will be closed, and any balance will be transferred at the discretion of the Faculty ADR and Faculty HoF to another nominated RPA, or to the RPA Holder's School.
- Funds transferred to a School under these Procedures should be held in a School RPA and used to support research activity. Where the original RPA is not associated with a School, funds should be transferred to a Faculty RPA to support research activity, or to the Office of the DVCR where the original RPA is associated with a Research Network.
- All School and Faculty RPAs are subject to the RPA Policy and associated Procedures and are expected to have an RPA expenditure plan approved annually by their Faculty ADR.

5. ROLES AND RESPONSIBILITIES

Approves establishment of new RPAs	Faculty Dean (may delegate to Faculty Associate Dean (Research))
Endorses establishment of new RPAs	Faculty Head of Finance
Overall responsibility for compliance with RPA policy	Faculty Dean (may delegate to Faculty Associate Dean (Research))
Responsible for ensuring RPAs are managed consistently with University policy, including approving expenditure plans for balances $\geq \$20,000$	Faculty Associate Dean (Research)
Responsible for discussing and agreeing expenditure plans as part of MAP processes for RPA balances $< \$20,000$	Line managers of RPA Holders
Responsible for being familiar with University policy, developing suitable RPA expenditure plans, and managing RPA funds consistently with this policy	RPA Holder
Responsible for liaising with other AUT investigators involved in generating RPA overheads over use of those funds for research activity.	RPA Holder
Approves expenditure from RPA	Budget Centre Manager, subject to AUT's Financial Authorisations Policy and the Schedule of Delegated Financial Authorisation

<p>Ensures RPA accounts are regularly reviewed and reported on to ensure they are managed in compliance with this policy.</p> <p>Ensures RPA Holder has sufficient information to manage the account effectively.</p>	<p>Faculty Head of Finance</p>
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6. POLICY BASE

Research Programme Accounts Policy

[External Research and Consulting Contracts Policy](#)

[Financial Accounting Policy](#)

7. ASSOCIATED DOCUMENTS

Policies and procedures can be found on [Tuia](#).

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