

RESEARCH PROGRAMME ACCOUNTS POLICY

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

1. PURPOSE

The University permits the establishment of Research Programme Accounts (“**RPAs**”) to support the costs associated with research activity. The purpose of this policy is to ensure that Research Programme Accounts are established and managed effectively to ensure they are used to support research activity.

2. POLICY

- All research-active staff involved in securing external research income or external consultancy activity should have the opportunity to contribute to an RPA.
- RPAs must be hosted by a Faculty. The exception is an RPA associated with a Research Network, which will be hosted by the Office of the DVCR.
- RPAs may be identified with an individual staff member (“Individual RPA”) or with an AUT Research Entity, School, or Department (“Group RPA”).
- Establishment of a new RPA requires the approval of the host Faculty Dean, and the endorsement of the Faculty Head of Finance. A Dean may delegate the approval of new RPAs to their Faculty Associate Dean (Research). Approval must be consistent with this Policy and associated Procedures.
- RPA Holders are responsible for managing RPA funds consistently with this Policy and the Research Programme Account Procedures.
- RPA funds belong to the University. Staff may access RPA funds only while employed by the University and in accordance with relevant University policy and guidelines.
- RPAs are to be used for funds earned from external research and consulting activity only.
- RPAs should be proactively managed to ensure funds are being expended to support research activity within a reasonable timeframe. RPA funds may only be used to meet the costs of research-related activities and to meet expenses relating to consulting activities managed through an RPA. RPA funds may not be used for:
 - expenditure that is not supporting research or consulting activity,
 - permanent staff appointments (this does not apply to arrangements that were approved before the Effective Date or any exception specified in the Research Programme Account Procedures).
- RPA funds must first be accessed to meet any externally funded research or consulting budget overspends.
- Available RPA Funds should normally be accessed before any request for faculty or central research funding is approved. Exceptions will be considered only when there is an Approved RPA Expenditure Plan in place.

3. SUSPENSION OF EXPENDITURE FROM RESEARCH PROGRAMME ACCOUNTS

- The Vice-Chancellor may, on the recommendation of the Chief Financial Officer, redirect or suspend expenditure from any or all RPAs. Reasons for redirection or suspension of funds may include (but are not limited to) a breach of this policy or university cash flow challenges. The Vice-Chancellor shall communicate the reason for the redirection or suspension and the expected duration. A suspension will be lifted when the reason for it has been resolved to the satisfaction of the Vice-Chancellor and the Chief Financial Officer. Suspension or redirection of expenditure may result in permanently reduced RPA balances. The University will make all reasonable efforts to minimise disruption to ongoing research activities caused by suspension or redirection. Previously committed expenditure, including permanent or fixed term salary costs, will be honoured where possible.

4. DEFINITIONS

Approved RPA Expenditure Plan Available RPA Funds

Means an expenditure plan agreed annually in accordance with the Research Programme Account Procedures.

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.

Consulting Activities

Is defined in the External Research and Consulting Contracts Policy.

Research Research Programme Account

Is defined in the External Research and Consulting Contracts Policy.

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 Overhead

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:

- 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 Share of Surplus

Is the share of any project surplus transferred to an RPA in accordance with the 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.

5. IMPLEMENTATION

To allow staff time to comply with the policy, it will apply to new and existing RPAs from 1 April 2025 (the Effective Date).

6. SCOPE

This Policy applies to all University staff.

7. LEGISLATION AND COMPLIANCE

The University shall comply with all applicable New Zealand laws, legislation and regulations. See also the Register of Key Legislation and specifically:

[Public Finance Act 1989](#)

[Financial Reporting Act 2013](#)

8. RELATED PROCEDURES/DOCUMENTS

Research Programme Accounts Procedures

[Financial Accounting Policy](#)

[Revenue Generating Activity \(RGA\) and Carry-Forward Policy](#)

[External Research and Consulting Contracts Policy](#)

Policies and Procedures can be found on [TUJA](#).

9. DOCUMENT MANAGEMENT AND CONTROL

Policy Owner: Deputy Vice-Chancellor Research

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