

**FINANCIAL POLICY & PROCEDURES MANUAL**

**REMUNERATION & PAYROLL POLICY**

Version:     V3    

Replaces:     V2    

Approved by:     Údaras na hOllscoille      
    ÚO/M/19/13.2.6    

Date:     06/02/2008      
(effective from)

**1. POLICY**

- 1.1 The remuneration and payroll policy of the University seeks to ensure application of best practice while balancing considerations of legislation, budget, safety, health welfare and service support. Due regard must also be given to effects of regional location, and access to specialist services.
- 1.2 The University seeks to ensure that its policy and procedures are objective and transparent, and it endeavours to operate a Partnership approach to remuneration and payroll policy.
- 1.3 In its remuneration and payroll policies, the University must comply with the provisions of current legislation e.g. The Protection of Employee legislation, The University College Galway Act 1929, The Universities Act 1997, (particularly section 25 which is reproduced in Appendix B herewith) and Safety, Health and Welfare Regulations in so far as they apply to it.
- 1.4 As a basic principle, remuneration and payroll decisions will be based on procuring a value for money service, achieved through optimum recruitment appointment and monitoring procedures and practices, as outlined in the University's HR Policies & Procedures manual.

**2. AUTHORITY AND RESPONSIBILITY**

- 2.1 This policy document distinguishes between:
  - (a) full time permanent posts **F.T.P.P.** (including both contract posts **and** part time permanent) and
  - (b) part time "once off" type appointments (**P.T.O.O.**), e.g. payment to a visiting lecturer, or payment to casual exams invigilators. Payment of these latter P.T.O.O. posts must always be made by completing Appendix D herewith.
- 2.2 The University Authority has overall responsibility for remuneration and payroll activities and in general, these functions are centralised. However, limited authority is vested in relevant budget holders in the case of P.T.O.O.s. The University Authority establishes the University staff compliment and has sole responsibility for appointing statutory and other similar posts. Responsibility for recruitment of full time permanent posts (established compliment) is centralised in the office of the Director for Human Resources. As part of the recruitment and appointment process, F.T.P.P.s will be established on the HP/Payroll computerised system, and paid accordingly.

Remuneration in respect of Part Time Once Off posts is decentralised to the various budget holders and is subject to budget availability, and the financial limits set out in paragraph 2.6. Strict limits of authority are applied, the general principle of which is that the authorisation level required increases with the level of remuneration and the status of the particular appointment (as between F.T.P.P. and P.T.O.O.).

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2.3 In case of P.T.O.O. appointments, the budget holder (in consultation with the office of the Director of Human Resources) has authority for specifying requirements, identifying appropriate candidates, negotiating contract conditions (if a contract is necessary) and authorising payment. S/he is also responsible for ensuring compliance with the University policies and procedures, including completion and use of standard forms, e.g. Appendix D – Request to Payroll Office for once off payment.

2.4 The University Authority places limits on the budget holder's authority to enter remuneration and payroll commitments on behalf of the University as follows: -

### **2.5 *General Limits***

- A. Budget holders may request recruitment to approved posts and may only enter remuneration and payroll commitments, which have been specifically provided for within their budget and for which funding is available within that budget.
- B. Budget holders are responsible for ensuring that appropriate value for money is received in respect remuneration and payroll of commitments entered into, and that full consultation with the office of the Director for Human Resources takes place in the case of both F.T.P.P. and P.T.O.O. type appointments.
- C. Budget holders may not delegate these functions to junior staff.

### **2.6 *Specific Limits for remuneration and payroll***

F.T.P.P. and Contract posts, which are non P.T.O.O., must be processed through the office of the Director for Human Resources and approved by the appropriate University Authority sub-committee (and ultimately the University Authority) prior to any recruitment activity commencing. Specific procedures for filling such posts are contained in the Personnel Policies and Procedures, section 1, which should be referred to.

The following expenditure ranges pertain to P.T.O.O. type appointments and assume budget availability and authorisation.

#### **Less than €500 gross in a calendar month**

Individual P.T.O.O. type payments up to €500 gross in a calendar month may be made at the discretion of the budget holder within his/her budget by Academic Grades of Junior/Below the Bar Lecturer or higher and by non-Academic grades of 5 or higher.

#### **Up to €2,000 gross in a calendar month**

Individual P.T.O.O. type payments up to €2,000 gross in a calendar month may be made at the discretion of the budget holder within his/her budget, by Academic Grades of College/Above the Bar Lecturers or higher and by non-Academic grades of A.O. and higher.

#### **Up to €4,000 gross in a calendar month**

Individual P.T.O.O. type payments up to €4,000 gross in a calendar month may be made at the discretion of the budget holder within his/her budget, by Academic Grades of Statutory Lecturers or higher and by non-Academic grades of Assistant Secretaries, or higher.

### **Up to €6,000 gross in a calendar month**

Individual P.T.O.O. type payments up to €6,000 gross in a calendar month may be made at the discretion of the budget holder within his/her budget, by Academic Grades of Associate Professors or Professors and by non-Academic grades of Associate Secretaries or higher.

### **Over €6,000 gross in a calendar month**

Individual P.T.O.O. type payments over €6,000 gross in a calendar month may be made at the discretion of the budget holder within his/her budget, by Academic Grades of Professor or the Non-Academic equivalent, and must be countersigned by a member of the UMT.

The Non-Academic equivalent, for these purposes, includes the President, the Librarian, the Director of Computer Services, the Bursar, the Vice-Presidents and the Director of the Technology Transfer.

## **3. PROCEDURES**

### **3.1 Vacancies/New Posts**

Applications to fill vacancies and/or new F.T.P.P.s should be directed to the office of the Director of Human Resources who will if appropriate, process through the relevant committee i.e. Academic Resources Committee in the case of Academic (including academic services) posts, and the Human Resources Committee in the case of non academic posts.

Subject to obtaining the relevant committee approval and subject to budget availability, which may be confirmed with the office of the Director for Management Accounting, the recruitment process may commence.

### **3.2 Overtime Payments**

As a general rule, overtime should not arise on an ongoing or regular basis, since the occurrence of same is indicative of a need for additional resources at regular rates.

In circumstances where it is unavoidable, overtime (which must be in budget), must be agreed in advance by the relevant budget holder with the office of the Director of Human Resources. Authorisation of overtime amounts must be carried out in accordance with the limits set out in Appendix A.

### **3.3 Departure from Standard Remuneration Levels**

Any such departures can only be made in accordance with section 25, subsection 5 of the Universities Act 1997, reproduced at appendix B herewith.

### **3.4 Allowances**

Allowances and their pension status may only be paid in accordance with Appendix C herewith.

### **3.5 Pay Scale Progression**

All pay scale progression must be within budget, and must be authorised by a responsible official, normally the immediate supervisor.

**3.6 Non Standard Progression**

Non standard progression i.e. over and above ‘automatic’ as detailed in Section 5 page 55 of Personnel Policies and Procedures must be within budget and be authorised in accordance with Appendix A. Refer also to section 3.3 above.

**3.7 Pay Awards**

Application of national pay (and similar) awards must be authorised in the first instance by the HEA and secondly by the Bursar (or their nominee).

**3.8 Retirements**

Notice of impending retirements/cessation of employment should be forwarded by the office of the Director for Human Resources, to the payroll office in advance, in order to ensure deletion from payroll and if applicable, commencement of Pension.

**3.9 Salary/Wages Advances**

The University may not make a loan to an employee by way of advance of salary or wages or otherwise. However, if an employee’s payroll details are incomplete at the payroll processing deadline, and the employee has been in post for more than a week, an advance may be made which equates to an approximation of the net pay due.

In such circumstances,

1. Salary advances up to €2,000 may be countersigned by the Payroll Office Manager, while advances in excess of €2,000 must be authorised by a member of the Bursar’s staff at or above the A.O. grade. A request for the advance should be made by the HR office to the Payroll office.
2. Should a staff member require assistance by way of certification of earnings in support of a loan application to a credit institution, they should contact the Payroll office for same

A request for the advance should be made by the HR office to the Payroll office.

**APPENDIX A**

**SUMMARY OF RENUMERATION THRESHOLDS FOR P.T.O.O.  
AND OVERTIME PAYMENTS**

Version:     V3    

Replaces:     V2    

Approved by:     Údaras na hOllscoille      
                  ÚO/M/16.2.6

Date:     28/06/06      
          (effective from)

**Monthly Value  
of gross P.T.O.O. payment**

**Regulation** (assumes that sufficient funds are  
available in the relevant approved budget).

**May only be approved by following staff grades**

**Academic**

**Non-Academic**

Over €6,000 gross

President/Registrar

Bursar/Vice-Presidents

Up to €6,000 gross

Prof. or Assoc. Prof.

Associate Secretary

Up to €4,000 gross

Statutory Lecturer

Assistant Secretary

Up to €2,000 gross

College Lecturer

Administrative Officer

Up to €500 gross

Junior Lecturer

Grade 5

**APPENDIX B**

**Section 25 of Universities Act 1997**

- (1) Subject to *subsection (2)*, a university may, in accordance with procedures specified in a statute or regulation, appoint such and so many persons to be its employees as it thinks appropriate, having regard to –
  - (a) the efficient use of its available resources, the requirements of accountability for the use of moneys provided to it by the Oireachtas and the policy relating to pay and conditions in the Public Service as determined from time to time by the Government.
  - (b) the implications of the appointments for its budget and for subsequent budgets, and
  - (c) the guidelines, if any, issued under *section 50*.
- (2) A governing authority may, subject to such conditions as it thinks fit, delegate to the chief officer any of the functions of the governing authority or the university relating to the appointment of employees of the university and the determination of selection procedures.
- (3) Except as otherwise provided by this section, the employees of a university shall be employed on such terms and conditions as the university from time to time determines.
- (4) Subject to *subsection (5)*, there shall be paid by a university to the employees of that university, such remuneration, fees allowances and expenses as may be approved from time to time by the Minister with the consent of the Minister for Finance.
- (5)
  - (a) A university may depart from levels of remuneration, fees, allowances and expenses approved under *subsection (4)* where the governing authority is satisfied that it is necessary to meet the objects of the university, but may do so only in accordance with a framework which shall be agreed between the universities and An tÚdarás.
  - (b) A corporation referred to in *section 13(2)(c)* may pay to employees of a university Remuneration, fees, allowances and expenses only in accordance with a framework, which shall be agreed between the universities and An tÚdarás.
- (6) A university may suspend or dismiss any employee but only in accordance with procedures, and subject to any conditions, specified in a statute made following consultation through normal industrial relations structures operating in the university with recognised staff associations or trade union, which procedures or conditions may provide for the delegation of powers relating to suspension or dismissal to the chief officer and shall provide for the tenure of officers.
- (7) A university or the National University of Ireland shall determine the terms and conditions of any superannuation scheme for its employees in accordance with the *Fifth Schedule* and that Schedule shall apply to an amendment to an existing scheme in the same way as it applies to a new scheme.

**APPENDIX B Continued**

- (8) For the removal of doubt, it is hereby declared that –
- (a) the rights and entitlement in respect of tenure, remuneration, fees allowances, expenses and superannuation enjoyed on the commencement of this section by persons who are employees, and in the case of superannuation, former employees, of a university to which this Act applies shall not, by virtue of the operation of this Act, be any less beneficial than those rights and entitlements enjoyed by those persons as employees of the university or corresponding constituent college or Recognised College immediately before that commencement, and
  - (b) the conditions of service, restrictions and obligations to which such persons were subject immediately before the commencement of the act shall, unless they are varied by agreement, continue to apply to such persons and shall be exercised or imposed by the university or the chief officer as may be appropriate, while such persons are employed by the university.

**NUIG - Details of Allowances to be approved under Section 25(4) of Universities Act – December 2007**

	Nature of Allowance	Amount/Method of Calculation	Grade & Salary to which Allowance is applicable	Duration of Allowance <b>Permanent ≥ 1 year, ≤ 1 year</b>
1.	<b>Child</b>	€117 annually per child	Abolished in 1983. Applied to all Grade 3 and higher.	Up to age of 21 if in f/t education. Otherwise 18.
2.	<b>Technicians Extra Qualification Allowance</b>	10% of salary	Scales 17, 8, 9 and 10	Permanent
3.	Service Pay Allowance	After 15 yrs. – 2.5% After 20 yrs. – 5% After 25 yrs. – 7.5%		
4.	<b>Driver's Allowance</b>	Library, Attendants, Porters, Operatives - €38.45 Stewards - €46.14	Scale 43	Permanent
5.	<b>Cash Handling Allowance</b>	€46.14	Scale 43	Permanent
6.	<b>Shift Allowance</b> - Security  - Porters - Sports Club - Building Attendants - Library	30% 5 days per week 20% 6 days per week ( <i>16.67% for new recruits</i> )  20% 25% 20% 16.67%	All Scale 43	Permanent
7.	<b>Radiological Protection</b>	10% of Pt. 1 of Senior Lecture scale	Depends on appointee	Generally 1-3 years
8.	<b>Director of Units</b>	Up to 20% of salary	Senior Staff	Period of Directorship
9.	<b>Acting-Dept. Headship</b>	€3,809.21 per annum (IR£3,000)	Depends on appointee	Generally 1 year
10.	<b>Acting Up</b>	1 <sup>st</sup> Point on scale for position being covered.	Depends on appointee	Generally 1 – 3 yrs
11.	<b>Supervisors Allowance</b>	16.67% of salary	Scale 39	Permanent



Ollscoil na hÉireann, Gaillimh  
National University of Ireland, Galway

**Eolas chuig Oifig Pá Rolla/Information to Payroll Office**

**Mandatory Information Requirements to Effect a Casual/Temporary Staff Payroll Payment**

***Details of Recipient***

1. Forename: \_\_\_\_\_ Ainm Baiste
2. Surname: \_\_\_\_\_ Sloinne
3. NUI, Galway Personnel Number\*: \_\_\_\_\_ Uimhir Foirne
4. Payslip Address: \_\_\_\_\_ Seoladh na Duilleoige Pá
5. Contact Phone Number: \_\_\_\_\_ Uimhir Theagmhála
6. E-mail address: \_\_\_\_\_ Seoladh Ríomhphost
7. PPS (RSI) Number: \_\_\_\_\_ Uimhir SPP (IÁS)
8. Name of Bank: \_\_\_\_\_ Ainm an Bhainc
9. Name of Branch: \_\_\_\_\_ Ainm an Chraobh
10. Branch Sort Code: \_\_\_\_\_ Cód Sórtala an Chraobh
11. Account Number: \_\_\_\_\_ Uimhir an Chuntais
12. Gross amount to be paid+ \_\_\_\_\_ Ollmhéid le n-íoc
13. Cost Centre: \_\_\_\_\_ Fó-ionad
14. Number of weeks worked# \_\_\_\_\_ Líon na Seachtainí Oibrithe
15. Authorised and requested by (signature) \_\_\_\_\_ Údaraithe agus iarraithe ag  
(block capitals) \_\_\_\_\_ (bloclitreacha)

Please note that unless the Payroll Office is furnished with all of the above information, the payroll payment cannot be processed.

\* If the person to be paid is already on the payroll system, only lines 1,2,3,12,13,14 and 15 must be completed.

+ Employer's PRSI may increase the charge to the cost centre.

# Number of weeks worked must be recorded on the claim in order to obtain the correct PRSI credits.

**Note:** If the rate being authorised and paid does not incorporate annual leave entitlement (max of 4 weeks per annum), the onus is on the authorised signatory to maintain suitable annual leave records. Please contact the H.R. Office if you have any queries pertaining to annual leave.

The recipient may be interested in the University's PRSA (Personal Retirement Savings Account) Scheme – please contact Triona Lydon on ext. 2145.