
Internal Finance Circular 2021/02 “Professional Fees and Consultancy Expenditure Coding “

Scope: All Staff (DCU including subsidiary companies)

Date: 11 November 2021

1.0 Background

1.1 The University (and its subsidiary companies) is required to provide additional information to external stakeholders in relation to expenditure on professional services (including consultancy services).

1.2 This requirement means that a new coding structure for categorising such expenditure in the Agresso Financial System is required to be established.

1.3 Please note that there are already separate expenditure codes on Agresso for external audit services (60320-60325) external legal services (60307, 60331), and external taxation services (60309, 60330). Therefore, this circular on professional fees and consultancy expenditure does not cover the coding of external audit, external legal, and external taxation services.

For relevant budget holders who use external audit/legal/taxation services, these should continue to be coded to the relevant expenditure code(s) on Agresso.

2.0 New Coding Requirements

2.1 With effect from **Monday 22 November 2021**, you will no longer be able to select the following professional fee and consultancy expenditure account categories on the Purchase Ordering system on Agresso:

Account	Account Description
60300	Consultancy Academic
60301	Consultancy Non Academic
60303	Professional fees

2.2 Any purchase orders raised on Agresso by **Friday 19 November 2021** against the existing expenditure codes in the table above at 2.1, will be processed as normal through the purchase to pay cycle.

2.3 A new suite of expenditure account codes has been established on the Purchase Ordering system on Agresso. You will be able to raise purchase orders against these new professional fees and consultancy expenditure account codes effective immediately, with mandatory application for all users effective from **Monday 22 November 2021**.

Account	Account Description	Example
60350	Professional Fees - Education - Programme_Module Design	A supplier with subject matter expertise is engaged in the design of a new module
60351	Professional Fees - Education - Programme_Module Delivery	A professional firm with subject matter expertise is engaged to partner with a Faculty in the delivery of masterclasses or executive education programmes
60352	Professional Fees - Education – Other	A default code for all other classroom related professional advisory services
60360	Professional Fees - Estate & Property	An independent energy efficiency consultant is engaged to advise on how energy utilisation in a building can be enhanced
60361	Professional Fees - Financial & Economic	A third party professional services firm is engaged to undertake an economic assessment of a potential activity
60362	Professional Fees - Overseas Business Development	A third party consultant is engaged to establish business relationships in Asia from which the University can realise research or commercialisation collaborations <i>(please note fees payable to intermediaries for recruitment of overseas students should continue to be posted to the relevant account code on Agresso, and not to account code 60362)</i>

Account	Account Description	Example
60363	Professional Fees - Research & Projects - Academic Adviser	A third party academic adviser is required on a research project as stipulated in the award agreement from the Funding Body.
60364	Professional Fees - Research & Projects - Sub-Contractor	The award from a Funding Body provides for the subcontracting of certain activities of the research programme to a third party providing professional services.
60365	Professional Fees - Technology Transfer & Commercialisation	A third party STEM research expert is engaged to support an application related to intellectual property
60366	Professional Fees - HR Related	A professional services firm is engaged to advise and support the implementation of a new initiative for staff
60367	Professional Fees - Procurement	A third party supplier is requested to provide specialist procurement advice on the application of changes arising from an update to the Procurement Directive
60368	Professional Fees - Strategic Project Implementations	An external adviser is engaged to undertake a feasibility study associated with a proposed new strategic project
60369	Professional Fees - Public Relations	A public relations consultant is engaged by a subsidiary company
60370	Professional Fees - IT Design & Advisory	An external IT services firm is engaged to undertake a review of the existing IT infrastructure. <i>(Note, any costs associated with software licence fees, software subscription fees, and software maintenance/support fees, should continue to be recognised in the relevant account codes already used in Agresso, and not to account code 60370)</i>
60371	Professional Fees - Structure & Process Improvement	As part of an operational excellence project between two departments, an external service adviser is engaged to undertake a review of processes and to prepare a report on the appropriate "To Be" processes.
60372	Professional Fees - Other	A default code for all other professional service/consultancy fees, that cannot be directly assigned to the other professional expenditure codes listed above

2.4 Please note that professional fees that are capitalised as part of capital project implementations will continue to be recognised in relevant expenditure account codes (e.g. B0004007 Computer Software, B0001018 Assets Under Construction, etc).

The changes described in 2.1 to 2.3 above relate to professional fees incurred in all other instances.


2.5 The new expenditure categorisations described in 2.3 above are for private sector third party supplier engagements. Therefore, any professional fees (excluding subscriptions or funding contributions for services) payable to a public sector body should be recorded in the expenditure account "60316 Professional Fees/Public body engagement".

e.g. a state body provides advice to the University on how to develop networks and commercial opportunities in overseas markets, and charges a fee for these services.

3.0 Queries

3.1 Most of the new expenditure categories will be self-explanatory and provide for a more in-depth reporting of expenditures that were previously recorded in 60300 Consultancy Academic, 60301 Consultancy Non Academic, and 60303 Professional fees.

Equally, there may be examples where it is unclear where costs should be recorded. If you have any questions on the coding of purchase orders to the account categories referred to above at 2.3, please contact Kathryn Geraghty in the Finance Office at kathryn.geraghty@dcu.ie.

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