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Overview

These guidelines apply to all externally and internally sponsored research funds. Expenses charged to research funds must comply with these guidelines unless otherwise stated by the terms and conditions of an external funding agency.

- **Internally Restricted Research (IRR) Fund:** internal awards, including Start-Up funding, residual balances from research contracts, distribution of indirect costs, research awards from Department/Faculty are deposited into your IRR fund for research-related expenses.
- **Externally Sponsored Research Funds:** a grant, contract or other arrangement formalizing the transfer of money from a sponsor to carry out research with the intent to either provide a public purpose or a direct benefit to the sponsor.

Governing Principles

All expenses charged to a research fund must comply with the following four basic principles.

- Expenses contribute to the direct cost of the research for which the funds were awarded
- Expenses must not be normally provided by the University to research personnel
- Expenses must be effective and economical
- Expenses must not result in personal gain for members of the research team

Order of Precedence

In the presence of both funding agency and University policies, the funding agency policy prevails, recognizing that the researcher must also comply with applicable institutional requirements.

If the funding agency is silent on a specific subject, University policies apply.

For Tri-Agency funding the prescribed order of precedence is:

- [The Agreement on the Administration of Agency Grants and Awards by Research Institutions](#)
- Program/funding opportunity literature
- Any relevant agreement with the grant recipients and/or administering institutions
- Tri-Agency Guide on Financial Administration

The Tri-Agency Financial Administration Guide can be found at:

URL: https://www.nserc-crsng.gc.ca/InterAgency-Interorganismes/TAFA-AFTO/guide-guide_eng.asp#11

Principal Investigators and administrators should visit the Tri-Agency website to ensure understanding of the principles and directives that govern post-award administration.

Roles and Responsibilities

Complying with the multiplicity of administrative and reporting requirements imposed by research sponsors is a shared responsibility between researchers and the University. The section below seeks to clarify the roles and responsibilities of the parties in the successful administration of research funds.

The Principal Investigator:

- Adheres to funding agency and Universities policies and procedures for financial administration, responsible conduct of research, including but not limited to the [Tri-Agency Framework: Responsible Conduct of Research](#)
- Authorizes expenses and adjustments that are in direct support of their research
- Authorizes any delegated financial authority to use funds
- Hires, manages, supervises and compensates grant funded employees in accordance with University policies and overarching laws
- Ensures that they carry out their research in accordance with the Equity, Diversity, Inclusion (EDI) policies and practices of the University

The University:

- Develops and implements effective policies, procedures, and controls to ensure that all research activities are conducted in compliance with legislated requirements, funding agency and University policies
- Withholds or withdraws approval of expenditures that contravene funding agency and/or University policies
- May request documentation of how the expense is directly related to the research
- May withhold payment of expenses approved by fund holders that contravene the agencies' requirements or the University's policies
- Assumes ownership of all items, including equipment, purchased with research funds
- Commits to develop and implement policies and procedures that advance the goals of EDI in the use of grant funds, to achieve equitable participation in the research system. See the Department of Equity and Inclusive Communities (EIC) website (<https://carleton.ca/equity/>).

Delegating Financial Authority

Only the fund owner may delegate their financial authority. The Delegate must be fully aware of the intent, scope, and forecasted activities of the research project, and as such, will be able to verify that the nature of any expense being approved is required to carry out the research.

To ensure independent oversight and clear segregation of duties, the individual approving research expenses cannot be the individual who is responsible for approving the resulting financial transactions.

Delegation of financial authority may be managed using the Financial Access and Authority Management (FAAM) tool.

- Access system: central.carleton.ca
- Information: carleton.ca/facts/faam

Research Expenses

The following pages list the most common expenses charged to research funds and their corresponding required supporting documents. This list of examples is not exhaustive and is intended to assist in determining the eligibility of research expenses. If you have questions about the eligibility of any expense, whether it is listed below or not, please contact the assigned Financial Administrator.

Employment and Compensation

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required/Method of Payment
Applies to all funds		
<ul style="list-style-type: none"> ✓ Salaries and benefits for grant funded employees ✓ Salaries and benefits for postdoctoral fellows ✓ Stipends/salaries to international researchers ✓ Principal Investigator Fees (Externally Sponsored Research funds only) ✓ Termination/severance for the period of time worked on the fund 	<ul style="list-style-type: none"> ✗ Salaries to the fund holder's family members or other non-arms-length individuals, unless approved in accordance with the conflict of interest and conflict of commitment policy 	<ul style="list-style-type: none"> ▪ Undergraduate students' salary paid with Payroll Profile Form, submitted to Research Financial Services ▪ Graduate students' salary/stipend paid with the Graduate Research Job Requisition system, through Carleton Central ▪ Postdoctoral fellows' payment established based on letter of offer set up through FGPA ▪ Any other salary paid with Payroll Profile Form, submitted to Research Financial Services
Tri-Agency Specific Directives		
<ul style="list-style-type: none"> ✓ Stipends/salaries to international researchers 	<ul style="list-style-type: none"> ✗ Salaries and benefits to individuals who conduct research independently as part of their employment ✗ Salaries and benefits to grant recipients ✗ Salaries and benefits to collaborators expected to contribute to the project free of charge ✗ Principal Investigator Fees 	<ul style="list-style-type: none"> ▪ A letter from the employer attesting that the international researcher is not being compensated for time spent on the research

Services

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required/Method of Payment
Applies to All Funds		
<ul style="list-style-type: none"> ✓ Independent contractor⁽ⁱ⁾ fees for services 	<ul style="list-style-type: none"> ✗ Fees to collaborators or co-investigators who are paid to do research by their primary employer 	<ul style="list-style-type: none"> ▪ Independent contractors must be approved using the Independent Contractor Questionnaire and Indemnification Forms, available in eShop ▪ Independent contractors are paid using a cheque requisition, supported by an invoice⁽ⁱⁱ⁾
Tri-Agency Specific Directives		
	<ul style="list-style-type: none"> ✗ Fees to individuals who conduct research independently as part of their employment ✗ Fees to grant recipients ✗ Fees to collaborators expected to contribute to the project free of charge 	

(i) An individual or business entity's status as an independent contractor in accordance with Canada Revenue Agency regulations must be verified prior to engagement.

(ii) An independent contractor invoice must include a description of the work, the country in which the work was performed, the time period covered by the invoice, taxes if applicable, and the contractor's business number or social insurance number.

Travel and Subsistence

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required/Method of Payment
Applies to all Claims		
		<ul style="list-style-type: none"> ▪ Separate travel claims for each trip ▪ Written description of how the trip is related to the research ▪ Traveller's affiliation to the research project

		<ul style="list-style-type: none"> ▪ Prospectus or program for conference travel ▪ Proof of approval of the immediate supervisor prior to the trip for any infrequent travellers (2 trips or less during the previous fiscal year) (Internally Restricted Research only)
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Transportation

<ul style="list-style-type: none"> ✓ Airfare not to exceed full economy fare ✓ First class and business class airfare outside of Continental North America with pre-approval by the Vice-President (Finance and Administration) or for medical reasons ✓ Cancellation and travel protection insurance ✓ Seat reservation charges ✓ Economy class rail fare (first class permitted in the Ottawa-Toronto-Montreal corridor) ✓ Vehicle Rental (Carleton University must be named as the renter in order to be covered by the University's insurance policy) ✓ Mileage as per the National Joint Council rates for the province in which the vehicle is registered ✓ Local transportation and parking for research related events 	<ul style="list-style-type: none"> ✗ First class and business class airfare inside of Continental North America except for medical reasons ✗ Commuting to/from home or between two places of employment ✗ Airfare purchased with frequent flyer points ✗ Passport and immigration fees ✗ Mileage costs above the equivalent of economy airfare, if chosen for personal convenience ✗ Thesis defense or thesis examination related travel ✗ Travel for supervisory or academic purposes ✗ Travel allowance 	<ul style="list-style-type: none"> ▪ Proof of approval by the Vice-President (Finance and Administration) for first class and business class airfare outside of Continental North America or medical note. ▪ Proof that first class or business class airfare did not exceed full economy fare ▪ Original receipts and boarding passes or secondary proof of travel ▪ Dates and destination(s) ▪ Details of vehicle usage if claiming mileage, including reason for opting to drive
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<ul style="list-style-type: none"> ✓ Monthly parking fees for vehicles required for field work (only for months when field work is being conducted) 		
Accommodations		
<ul style="list-style-type: none"> ✓ Hotels, motels and other lodging ✓ Accommodation for one night before and after an event is acceptable if the start and end times warrant it ✓ Gift to host, other than cash for personal accommodation, to a maximum of \$50.00 per day ✓ For accommodations in excess of 30 consecutive days in a single location, appropriate arrangements for suitable rental or board and lodging at weekly or monthly rates 	<ul style="list-style-type: none"> ✗ Hotels, motels and lodging exceeding single occupancy rate ✗ Living allowance 	<ul style="list-style-type: none"> ▪ Original receipts ▪ For travel in excess of 30 consecutive days in a single location, proof that living expenses are economical ▪ For travel in excess of 30 consecutive days in a single location, written documentation of how the travel is related to the research
Meals, Incidentals and Other		
<ul style="list-style-type: none"> ✓ Up to the per diem for meal costs as per the National Joint Council rates ✓ Per diems for incidental costs as per the National Joint Council rates ✓ Travel health insurance if not otherwise provided -refer to Carleton's HR website ✓ Entry visa fees ✓ Safety-related expenses (e.g. vaccines, protective gear, special clothing) ✓ Overnight care for children or dependent adults 	<ul style="list-style-type: none"> ✗ Per diems when meals are included in the price of transportation fare, conference fee, accommodation charge or other ✗ Alcohol and cannabis ✗ Personal expenses incurred while travelling ✗ Overnight care for children or dependent adults paid to a parent or guardian ✗ Pet care or lodging 	<ul style="list-style-type: none"> ▪ Documentation detailing the lower meal allowance to the traveller ▪ For travel in excess of 30 consecutive days in a single location, proof that meal expenses are economical ▪ For travel in excess of 30 consecutive days in a single location, written documentation of how the travel is related to the research

✓ For travel in excess of 30 consecutive days in a single location, per diem for meal costs for the duration of the trip at 50% of the National Joint Council rates		
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Hospitality

Hospitality is defined as: costs for networking purposes with external attendees, when the networking contributes to the achievement of the research objectives, or as a formal courtesy or a form of cultural respect (e.g., grantee meeting with partners, stakeholders, guest researchers). Specific funding agency rules and regulations may take precedence and should be consulted.

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
Applies to all Funds		
<ul style="list-style-type: none"> ✓ Meals for networking purposes ✓ Non-alcoholic beverages 	<ul style="list-style-type: none"> ✗ Alcohol and cannabis ✗ Hospitality other than for networking purposes ✗ Regular interactions with participants involved in the day to day funded research such as colleagues from the University, and personnel meetings, staff recognition events 	<ul style="list-style-type: none"> ▪ Date of the event ▪ Written documentation of the purpose of the event and how it is related to the research ▪ Names of participants and affiliation to the research ▪ Detailed original receipts

Gifts, Honoraria and Incentives

Gifts are defined as cash, near-cash (e.g. gift cards), or in-kind items, provided freely as a token of appreciation, respect, or goodwill.

Honoraria are defined as payments made as a token of appreciation for a service for which fees are not traditionally paid. Honoraria should not be required or expected by the payee.

Incentives are defined as cash, near-cash (e.g. gift cards), or in-kind items provided as a means to acknowledge an individual's participation in the research activity.

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
Applies to All Funds		
<ul style="list-style-type: none"> ✓ Gifts to non-employees given to establish or facilitate relationships, when prescribed by cultural heritage or as a formal courtesy⁽ⁱ⁾ 	<ul style="list-style-type: none"> ✗ Gifts to employees ✗ Staff awards and/or recognition 	<ul style="list-style-type: none"> ▪ Original receipts ▪ Written documentation of how the expense is directly related to the research

<ul style="list-style-type: none"> ✓ Honoraria⁽ⁱⁱ⁾ ✓ Incentives to human participants in a research study⁽ⁱⁱⁱ⁾ 	<ul style="list-style-type: none"> ✗ Honoraria to employees ✗ Incentives other than to human participants in a research study ✗ Donations 	<ul style="list-style-type: none"> ▪ Literature documenting the occasion for an honorarium ▪ Study name, date of payment, and name of payee for human participants in a research study, retained by the department
Tri-Agency Specific Directives		
	<ul style="list-style-type: none"> ✗ Gifts to any Tri-Agency grant recipients or members of the research team ✗ Honoraria to any Tri-Agency grant recipients or members of the research team 	

- (i) Gifts over \$200 require prior approval from the Vice-President Research and International.
- (ii) If the payee is a Canadian resident, the Social Insurance Number, full name and address must be provided to Accounts Payable by phone.
- (iii) Documentation of fees paid to human participants in a research study must be kept for a period of at least seven years.

Computer and Electronic Communications*

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
Applies to All Funds		
<ul style="list-style-type: none"> ✓ Hardware and software ✓ Cloud based storage ✓ Portion of monthly charges for internet from home, up to 50% of the total monthly fee, when required for research ✓ Portion of cellular phones and monthly plan, up to 50% of the total monthly fee, when necessary for research purposes or personal safety 	<ul style="list-style-type: none"> ✗ Portion of monthly charges for home internet for personal use ✗ Portion of cellular phones and monthly plans for personal use ✗ Standard monthly connection or rental costs of telephones ✗ Voice mail 	<ul style="list-style-type: none"> ▪ Original invoices or receipts ▪ Written documentation of how the cell phone expense is directly related to the research

* As the University assumes ownership of all items purchased with research funds, the proceeds from any sale must be re-invested in research.

Equipment*

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
Applies to All Funds		
<ul style="list-style-type: none"> ✓ Research equipment ✓ Shipping and brokerage fees ✓ Travel to manufacturer (for major equipment purchases) ✓ Extended warranty ✓ Training on use of specialized equipment ✓ Maintenance and operating costs 	<ul style="list-style-type: none"> ✗ Insurance 	<ul style="list-style-type: none"> ▪ Original invoices or receipts

* As the University assumes ownership of all items purchased with research funds, the proceeds from any sale must be re-invested in research.

Dissemination of Research Results

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
Applies to All Funds		
<ul style="list-style-type: none"> ✓ Web-site development and maintenance ✓ Page charges and publishing costs ✓ Editing and translation ✓ Workshop, conference or seminar activities 	<ul style="list-style-type: none"> ✗ Thesis defense 	<ul style="list-style-type: none"> ▪ Original invoices or receipts

Miscellaneous Expenses

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
Applies to All Funds		
<ul style="list-style-type: none"> ✓ Recruiting costs for research staff ✓ Training of grant funded employees 	<ul style="list-style-type: none"> ✗ Education-related costs, such as thesis preparation ✗ Teaching-related costs ✗ Professional development 	<ul style="list-style-type: none"> ▪ Original invoices or receipts

<ul style="list-style-type: none"> ✓ Membership in professional societies ✓ Safe disposal of waste ✓ Books and reference materials ✓ Lab supplies ✓ Stationary and office supplies not normally provided by the University ✓ Specialized clothing ✓ Photocopying and printing 	<ul style="list-style-type: none"> ✗ Basic services, such as water, compressed air, distilled water, etc. ✗ Regular clothing ✗ Patenting fees ✗ Office furniture 	
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Other Related Activities

Advances for Payments to Human Participants

Advances of cash, or payment for gift cards, to be given to human participants may be requested. In order to clear these advances a list must be kept, for at least seven years, indicating when and what amount was given to the human participants. For confidentiality purposes the names are not required to be submitted and the list may be kept by the researcher but must be made available in the event of an audit. Inform your Financial Administrator when the funds have been disbursed so the expense may be recorded and the advance cleared.

Advances for Bulk Purchases (Pre-paid Expenses)

If items such as parking passes or taxi chits are purchased in bulk, the expense is considered an advance. In order to clear the advance a list must be submitted to your Financial Administrator which includes the recipient’s name, the date it was distributed, and the reason it was required. Using parking passes as an example this would be who the pass was given to, the date it was given, and the reason they required parking that day.

Inter-Institutional Transfers

Inter-Institutional transfers (also sometimes called sub-awards) are agreements that establish the rules to be followed with regards to the transfer of funds from Carleton to another institution.

For most research funds there are two different types of transfers; accountable advances and invoicing agreements. An accountable advance is when the money is sent to the recipient institution in advance of expenses being charged. At the end of the term of the agreement, or as otherwise specified, the recipient institution is required to provide a financial report detailing how the funds were spent. An invoicing agreement is when the recipient institution is expected to incur the expense and then issue an invoice to Carleton for reimbursement.

For regulations regarding the sub-granting of Tri-Agency funds, please refer to the [Tri-Agency Guide on Financial Administration, part 3: Financial Matters](#).

To request an Inter-Institutional transfer, please contact the appropriate department within the Office of the Vice President Research and International.

Transfer of Funds between Operating and Research

In most cases, money cannot be transferred into or out of an externally sponsored research fund. If a department wants to support a research project, they may either cover particular expenses, thereby leaving more money in the research fund, or transfer money to an internally restricted research fund.

To transfer money from an operating fund to a research fund, send an email to the assigned Financial Administrator with the details of what fund should be charged, and what the transfer is for.

Please do not start a Budget Adjustment Request (BAR) and send it to your Financial Administrator as research funds cannot be adjusted using a BAR.

Transfer an Expense

Compliance must be considered before transferring an expense. Send an email to the assigned Financial Administrator to request the transfer of an expense. Include details of what expense is being moved, including the reason for the transfer, and the Financial Administrator will process the journal for you.

Salary Recovery/Course Buyout

Salary recovery is when a funding agency agrees to reimburse the University for a Researcher's time spent working on a project. The Researcher is not necessarily excused from teaching duties, it represents salary savings to the University. The amount budgeted for salary recovery is split between the salary and benefit costs for the Researcher.

To claim a salary recovery, send an email to the assigned Financial Administrator. Include the details of where the salary portion of the recovery should be credited.

Course buyout is when a funding agency agrees to hire a contract instructor cover the teaching load of the researcher. The amount budgeted for course buyout should cover both the salary and the benefits of the contract instructor. This recovery can only be done at the end of the academic term.

To claim a course buyout, complete the [Course Buyout Confirmation](#) form, available in the FORMS section of the Financial Services website and send it to the assigned Financial Administrator.

Related Policies

The following policies are available on the [University Secretariat website](#), listed in alphabetical order:

- Acquisition of Wireless Cellular Services Policy
- Approval and Delegation of Authority
- Conflict of Interest and Commitment
- Desktop and Laptop Computer Equipment
- eCard Policy and Procedures
- Equipment Inventory
- Financial Fraud Prevention and Reporting

- Honorary and Affiliated Ranks at Carleton University
- Hospitality and Working Meal Expenses
- Indirect Costs of Research
- Payments to Individuals and Business Entities
- Procurement
- Procurement Card
- Research and External Support Fund Creation and Amendments
- Responsible Conduct of Research
- Signing Authorities
- Travel and Related Expenses
- University Funded Gifts, Recognition and Donations

Contact Us

Research Financial Services

Website: <https://carleton.ca/financialservices/research-financial-services/>

Email: accounting@carleton.ca