



# **Financial Services Handbook – Internally Restricted Research**

Research Financial Services  
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# Introduction to Internally Restricted Research Funds

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Types of funding deposited to Internally Restricted Research Funds:

- Start-up
- Residual balances from research contracts
- Overhead distributions
- Research awards from Department/Faculty

## Roles and Responsibilities

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The fund holder or their delegate is responsible for:

- Ensuring that expenditures are in support of their research
- Complying with all applicable University policies
- Ensuring expenses represent the most effective and economical use of funds

## General Principles

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- Equipment purchased against a grant is the property of the University
- Expenses must be for direct costs of research
- The University's Conflict of Interest Policy ensures accountable and responsible use of grant funds
- The University may withhold payment of expenses approved by fund holders that contravene University policies

## Related Policies

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

- Approval and Delegation of Authority Policy
- Conflict of Interest and Commitment
- Equipment Inventory
- Payments to Individuals and Business Entities Policy
- Purchasing Policy
- Travel and Related Expenses Policy

## Common Expenses

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This provides general information to assist fund holders and administrators in determining the eligibility of expenses. A description of the supporting documents required for each type of expenditure category is included.

Expenses reimbursed to an individual must be claimed using the travel and expense system at <http://carleton.ca/travel/>.

All other purchases and payment requests must be submitted using “eShop” at <http://carleton.ca/eshop/>.

The following pages list the most common expenses charged against IRR funds. Note that this list of examples is not exhaustive.

## Compensation

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required/Method of Payment
<ul style="list-style-type: none"> <li>✓ Salaries and benefits for research personnel, technical or administrative support</li> <li>✓ Salary for project coordinator</li> <li>✓ Stipends to visiting researchers</li> <li>✓ Honoraria<sup>(i)</sup></li> <li>✓ Independent contractor<sup>(ii)</sup> fees</li> <li>✓ Fees paid to research subjects</li> </ul>	<ul style="list-style-type: none"> <li>✗ Salaries to the fund holder</li> <li>✗ 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</li> </ul>	<ul style="list-style-type: none"> <li>▪ Undergraduate students salary paid with <a href="#">Payroll Profile Form</a>, submitted to Research Financial Services</li> <li>▪ Graduate students salary/stipend paid with the Graduate Research Job Requisition system, through <a href="#">Carleton Central</a></li> <li>▪ Any other salary paid with <a href="#">Payroll Profile Form</a>, submitted to Research Financial Services</li> <li>▪ Independent contractors<sup>(ii)</sup> must be approved with the <a href="#">Independent Contractor Questionnaire</a> and <a href="#">Indemnification Form</a></li> <li>▪ Independent contractors are paid with a cheque requisition, with an invoice<sup>(iii)</sup></li> <li>▪ Study name, date of payment, and name of payee must be retained by the department (for confidentiality) for fees paid to research subjects</li> </ul>

- (i) Honoraria must be less than \$500.00 and not be required or expected by the payee, in accordance with Canada Revenue Agency regulations.
- (ii) An individual or business entity's status as an independent contractor in accordance with Canada Revenue Agency regulations must be verified prior to engagement. The [Independent Contractor Questionnaire](#) and [Indemnification Form](#) must be renewed annually.
- (iii) 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
<ul style="list-style-type: none"> <li>✓ Economy class airfare</li> <li>✓ Cancellation Insurance</li> <li>✓ Seat reservation charges</li> <li>✓ Economy class rail fare (first class permitted in the Ottawa-Toronto-Montreal corridor)</li> <li>✓ Vehicle Rental</li> <li>✓ Mileage as per <a href="#">the National Joint Council</a> rates for the province in which the vehicle is registered</li> <li>✓ Local transportation and parking for research related events</li> <li>✓ Meal costs or per diems as per <a href="#">the National Joint Council</a> rates</li> <li>✓ Per diems for incidental costs as per <a href="#">the National Joint Council</a> rates</li> <li>✓ Hotels and other accommodations</li> <li>✓ Gifts to host for personal accommodation, to a maximum of \$50.00 per day</li> <li>✓ Travel health insurance if not otherwise provided -refer to Carleton's <a href="#">HR website</a> for information about benefits</li> <li>✓ Entry visa fees</li> <li>✓ Safety-related expenses (e.g. vaccines, protective gear, special clothing)</li> <li>✓ Overnight child care for nursing mothers or single parents</li> </ul>	<ul style="list-style-type: none"> <li>✗ Commuting to/from home or between two places of employment</li> <li>✗ Thesis defense or thesis examination related travel</li> <li>✗ Airfare purchased with frequent flyer points</li> <li>✗ Passport and immigration fees</li> <li>✗ Mileage costs above the cost of economy airfare if chosen for personal convenience</li> <li>✗ Personal expenses incurred while travelling</li> <li>✗ Child care payments made to a spouse</li> <li>✗ Pet care or lodging</li> </ul>	<ul style="list-style-type: none"> <li>▪ Proof of approval of the immediate supervisor prior to the trip for any infrequent travellers (2 trips or less during the previous fiscal year)</li> <li>▪ Separate travel claim for each trip</li> <li>▪ Original receipts and boarding passes or secondary proof of travel</li> <li>▪ Dates and destination(s)</li> <li>▪ Statement explaining the purpose of the trip and how it relates to the research project</li> <li>▪ Prospectus or program for conference travel</li> <li>▪ Details of vehicle usage if claiming mileage, including reason for opting to drive</li> <li>▪ Traveller's affiliation to the research project</li> <li>▪ One-up approval is required</li> </ul>

## Sabbatical/Research Leave

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> <li>✓ One trip between the home institution and sabbatical location</li> <li>✓ Transportation costs to move research equipment or material to and from sabbatical location</li> <li>✓ Travel to conferences</li> <li>✓ Travel for field work</li> <li>✓ Direct costs of research</li> </ul>	<ul style="list-style-type: none"> <li>✗ Living expenses</li> <li>✗ Travel expenses for supervisory or academic purposes</li> </ul>	<ul style="list-style-type: none"> <li>▪ Separate travel claim for each trip</li> <li>▪ Original receipts and boarding passes where available</li> <li>▪ Dates and destination(s)</li> <li>▪ Statement explaining the purpose of the trip and how it relates to the research project</li> <li>▪ Prospectus or program for conference travel</li> <li>▪ Details of vehicle usage if claiming mileage, including reason for opting to drive</li> <li>▪ Traveller's affiliation to the research project</li> <li>▪ One-up approval is required for travel</li> </ul>

## Hospitality

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<p>Hospitality for networking with guests or visitors to the University</p>	<ul style="list-style-type: none"> <li>✗ Entertainment and gifts other than for networking purposes</li> <li>✗ Regular interactions with colleagues from the institution, and personnel meetings</li> <li>✗ Staff awards and/or recognition</li> </ul>	<ul style="list-style-type: none"> <li>▪ Date of the event</li> <li>▪ Detailed purpose of the event</li> <li>▪ Names of participants and affiliation to the research fund</li> <li>▪ Detailed original receipts</li> </ul>

## Computer and Electronic Communications

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> <li>✓ Hardware and software required for research</li> <li>✓ Cloud based storage charges, such as Drop Box</li> <li>✓ Monthly charges for internet from home when required for research</li> <li>✓ Cellular phones and monthly plans when necessary for research purposes (e.g. data collection) or personal safety, with adequate justification</li> </ul>	<ul style="list-style-type: none"> <li>✗ Standard monthly connection or rental costs of telephones</li> <li>✗ Installation of communication lines</li> <li>✗ Voice mail</li> </ul>	<ul style="list-style-type: none"> <li>▪ Original invoices or receipts</li> </ul>

## Equipment and Supplies

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> <li>✓ Research equipment</li> <li>✓ Shipping and brokerage fees</li> <li>✓ Travel to manufacturer (for major equipment purchases)</li> <li>✓ Extended warranty</li> <li>✓ Training on use of specialized equipment</li> <li>✓ Maintenance and operating costs</li> <li>✓ Lab supplies</li> <li>✓ Stationary for research purposes</li> </ul>	<ul style="list-style-type: none"> <li>✗ Construction/renovation</li> <li>✗ Office furniture</li> </ul>	<ul style="list-style-type: none"> <li>▪ Original invoices or receipts</li> </ul>



## Dissemination of Research Results

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> <li>✓ Web-site development and maintenance</li> <li>✓ Page charges and publishing costs</li> <li>✓ Editing and translation</li> <li>✓ Workshop, conference or seminar activities</li> <li>✓ Dissemination media (traditional or electronic)</li> </ul>		<ul style="list-style-type: none"> <li>▪ Original invoices or receipts</li> </ul>

## Services and Miscellaneous Expenses

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> <li>✓ Recruiting costs for research staff</li> <li>✓ Training personnel in novel techniques</li> <li>✓ Membership in professional societies</li> <li>✓ Specialized courses, with adequate justification</li> <li>✓ Safe disposal of waste</li> <li>✓ Books and reference materials</li> <li>✓ Specialized clothing</li> <li>✓ Business cards</li> <li>✓ Photocopying and printing</li> <li>✓ Editing and translation</li> </ul>	<ul style="list-style-type: none"> <li>✗ Education-related costs, such as thesis preparation</li> <li>✗ Teaching-related costs</li> <li>✗ Professional training or development</li> <li>✗ Personal interest courses</li> <li>✗ Basic services, such as water, compressed air, distilled water, etc.</li> <li>✗ Costs associated with regulatory compliance</li> <li>✗ Regular clothing</li> <li>✗ Patenting fees</li> <li>✗ Printing of thesis</li> </ul>	<ul style="list-style-type: none"> <li>▪ Original invoices or receipts</li> </ul>

## Other Activities

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### Advances for Payments to Participants

Advances of cash, or payment for gift cards, to be given to study participants may be requested. In order to clear these advances a list must be kept indicating when and how much remuneration was given to the 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 given out 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 to be given out as needed the expense is considered an advance. In order to clear the advance a list must be submitted to your Financial Administrator which includes the name of the person who incurred the expense, the date it was incurred, and the reason it was incurred. 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.

### Disposition of Equipment

Equipment purchased with IRR funds belongs to the institution and not to the individual researcher. The Department Head must approve in advance the disposition of equipment for any reason. If equipment is being sold, the proceeds from the sale must be re-invested in research.

A researcher who is moving to another institution and wishes to take equipment with them, requires a letter of agreement between the two institutions confirming ownership of the equipment and the associated responsibilities, how the equipment will be used and what access researchers from each institution will have.

## Contact Us

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#### Research Financial Services:

Website: <http://carleton.ca/financialservices/research-accounting/>

Email: [accounting@carleton.ca](mailto:accounting@carleton.ca)

#### Carleton Office for Research Initiatives and Services (CORIS):

Website: <https://carleton.ca/coris/>

Email: [coris@carleton.ca](mailto:coris@carleton.ca)