



Research Expense Guidelines

Research Financial Services
July 2024



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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

Principal Investigators and their delegates 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
- Is responsible to determine the appropriate use of grant funds in accordance with the four basic principles. Therefore, in the event of an audit, the principle investigator is accountable and must make themselves available to answer audit questions and provide requested supporting documentation and explanation.

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

Supporting Documents

The claimant is responsible to ensure that the claim was pre-approved by the Principal Investigator (PI) or their delegate before incurring any costs. The PI is responsible to provide evidence that the claim is eligible for the PI's research project.

The claimant must provide adequate documentation to demonstrate that the claimed items meet the following criteria:

- Legitimate, reasonable and appropriate for the research activity undertaken.
- Personally incurred and paid for by the individual seeking reimbursement.
- The claimed travel and hospitality expenses were genuinely incurred by the claimant.

Including supporting documentation and a brief description of the claimed items in Concur, eShop, and Pcard reconciliation is vital to assist with reporting accuracy. This is particularly important as the limited information available from FAST or invoices lacks the necessary details about budget categories.

The PI is responsible for determining the proper use of grant funds based on the four basic principles. Consequently, in the event of an audit, the PI is accountable and must be available to address audit inquiries, as well as furnish requested supporting documentation and explanations.

Research Expenses

The following pages list common expenses charged to research funds and the corresponding supporting documentation required. 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 Research Post-Award team (rpa.vpri@carleton.ca) or Research Financial Services.

Employment and Compensation

| Eligible Expenses | Ineligible Expenses | Supporting Documents Required/Method of Payment |
|---|--|--|
| Applies to all funds | | |
| <ul style="list-style-type: none"> ✓ Salaries and mandated benefits for grant funded employees and students ✓ Discretionary benefits for grant funded employees who qualify under the health plan, if allowed by the funding agency ✓ 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 expensed to the research 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 ✗ Discretionary benefits for grant funded employees who do not qualify under the health plan, or if not allowed by the funding agency | <ul style="list-style-type: none"> ▪ Undergraduate students' salary paid with Payroll Profile web form ▪ Graduate students' salary/stipend paid with the Graduate Research Job Requisition system, through Carleton Central ▪ Postdoctoral fellows' payment established based on letter of offer from the Office of the Deputy Provost ▪ Any other salary paid with Payroll Profile web form |
| Tri-Agency Specific Directives | | |
| | <ul style="list-style-type: none"> ✗ Discretionary benefits ✗ 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 | |

Services

| Eligible Expenses | Ineligible Expenses | Supporting Documents 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 Meals

| Eligible Expenses | Ineligible Expenses | Supporting Documents 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 |

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| | | <ul style="list-style-type: none"> ▪ Prospectus or program for conference travel or url |
| Transportation | | |
| <ul style="list-style-type: none"> ✓ Airfare not to exceed the lowest refundable base fare ✓ Airfare classes that are described as “Premium,” or “Business” for flights in excess of six (6) continuous hours, outside of continental North America ✓ Cancellation and travel protection insurance ✓ Seat reservation charges ✓ Rail at the lowest refundable base fare ✓ Rail higher than the lowest refundable base fare within the Ottawa-Windsor-Quebec City corridor ✓ Rail higher than the lowest refundable base fare for any other destination if it can be demonstrated that the higher rail fare does not exceed the lowest refundable base airfare for that destination ✓ Vehicle Rental when required or more cost-effective than other transportation options (Carleton University must be named as the renter 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"> ✗ Airfare classed above lowest refundable base fare for flights less than six (6) continuous hours or within continental North America unless priced less than lowest refundable base fare ✗ Airfare purchased with frequent flyer points ✗ Rail fare higher than the lowest refundable base fare to destinations other than the Ottawa-Windsor-Quebec City corridor unless priced less than the lowest refundable base airfare for that destination ✗ Commuting to/from home or between two places of employment ✗ Mileage costs above the equivalent of the lowest refundable base airfare, when the use of a private vehicle is used for personal convenience ✗ Thesis defense or thesis examination related travel ✗ Travel for supervisory or academic purposes | <ul style="list-style-type: none"> ▪ Proof that airfare above lowest refundable base fare did not exceed the cost of lowest refundable base for flights less than six (6) continuous hours or within continental North America (e.g. screenshot at time of booking, including date and time) ▪ Original receipts and boarding passes or secondary proof (other receipts showing presence in the location) ▪ Dates and destination(s) ▪ Details of vehicle usage if claiming mileage, including reason for opting to drive ▪ Proof that the higher rail fare to destinations other than the Ottawa-Windsor-Quebec City corridor does not exceed the lowest refundable base airfare for the same destination (e.g. screenshot at time of booking, including date and time) |

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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"> ✓ Standard single occupancy rate room in a business class hotel or motel ✓ One-bedroom non-traditional short-term accommodation such as Airbnb, including additional fees such as cleaning and service fees ✓ Accommodation for one night before and after an event <ul style="list-style-type: none"> ✓ Extra night may be considered acceptable with a valid explanation and/or documentation showing it to be more economical ✓ Gift or payment for private residence accommodation to a maximum of \$40.00 per night ✓ Overnight accommodation within the National Capital Region for activities that fall outside the day-to-day scope of the claimant’s employment | <ul style="list-style-type: none"> ✗ Hotels and motels exceeding standard single occupancy rate ✗ Non-traditional short-term accommodation exceeding one-bedroom rate ✗ Overnight accommodation within the National Capital Region under the normal conduct of employment ✗ Accommodation expenses for a stay period when a gift or payment for private residence accommodation is claimed ✗ Living allowance | <ul style="list-style-type: none"> ▪ Hotel or motel original receipts (i) ▪ Non-traditional short-term accommodation original receipts (ii) ▪ Gift or payment for private accommodation do not require a receipt ▪ Documentation for extra night accommodation showing it to be more economical (e.g. screenshot at time of booking, including date and time) |
| Meals when out of town or at Conferences | | |
| <ul style="list-style-type: none"> ✓ The University’s per diem rates ✓ When per diem rates are not indicated for a specific location, the rate of “other” for that country or the location of the closest proximity may be used. | <ul style="list-style-type: none"> ✗ Per diem rates when meals are included in the price of transportation fare, conference fee, accommodation charge or other ✗ Per diem rates when another member of the university has submitted a claim for the same meal | <ul style="list-style-type: none"> ▪ No receipts required ▪ PIs who requests a lower per diem rates for individuals travelling for the purpose of their research should include a comment or documentation detailing the lower meal and incidental allowance to the traveller so it is understood it is not a mistake made by the |

| | | |
|---|--|---|
| | | claimant (attach documentation to claim in Concur) |
| Incidentals and Other | | |
| <ul style="list-style-type: none"> ✓ The University's per diem rates for incidental costs ✓ Travel health insurance if not otherwise provided -refer to Carleton's HR website ✓ Entry visa fees ✓ Safety-related expenses to allow the safe conduct of the travel related activities (e.g. vaccines, protective gear, special clothing) | <ul style="list-style-type: none"> ✗ Personal expenses incurred while travelling ✗ Pet care or lodging ✗ Passport and immigration fees ✗ Parking and traffic fines ✗ Interest charges ✗ Payments to third parties (e.g. travel agent, credit card company) | <ul style="list-style-type: none"> ▪ No receipts required for per diem rates |

(i) For accommodations in hotel or motel, original receipts consist of a post stay statement that includes proof of payment, method of payment, name of the payer, amount paid, and proof of stay such as the check-in and check-out dates.

If the method of payment is not on the receipt, a copy of the credit card statement showing the transaction should be included.

(ii) For non-traditional short-term accommodation, original receipts consist of a statement that includes proof of payment, method of payment, name of the payer, amount paid and travel dates.

Non-traditional short-term accommodation are typically prepaid, meaning that the payment is made ahead of the stay. Secondary evidence of the stay must be provided. This can be a transportation receipt to/from the destination airport/train station/accommodation location and/or boarding passes (paper or screenshot of electronic version).

If the method of payment is not on the email receipt, a copy of the credit card statement showing the transaction should be included.

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 INTERNALLY RESTRICTED RESEARCH Funds ONLY | | |
| <ul style="list-style-type: none"> ✓ Actual meal, beverage and gratuities cost, up to two (2) times the University's per diem rates per person, for networking purposes, when the claimant is the host ✓ Alcoholic beverages are considered acceptable expenditures where consumption is nominal or moderate. Nominal or moderate consumption is considered to be one (1) alcoholic beverage per person per meal. | <ul style="list-style-type: none"> ✗ Cannabis | <ul style="list-style-type: none"> ▪ Original, itemized meal receipts (including proof of payment) ▪ Date of the event ▪ Written explanation of the purpose of the event/ networking ▪ A list of attendees and their affiliation to the research |
| Tri-Agency Specific Directives AND EXTERNALLY SPONSORED RESEARCH Funds | | |
| <ul style="list-style-type: none"> ✓ Actual meal, beverage and gratuities cost, up to two (2) times the University's per diem rates per person, for networking purposes, when the claimant is the host | <ul style="list-style-type: none"> ✗ 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 ✗ Alcoholic beverages ✗ Cannabis | <ul style="list-style-type: none"> ▪ Original, itemized meal receipts (including proof of payment) ▪ Date of the event ▪ Written explanation of the purpose of the event/ networking and how it contributes to the achievement of the research objectives ▪ A list of attendees and their affiliation to the research |

Working Meals

Working meals are defined as: a meal for the principal purpose of carrying out University business and attended only by those who can contribute to the objectives of the meeting.

| Eligible Expenses | Ineligible Expenses | Supporting Evidence Required |
|---|--|---|
| Applies to INTERNALLY RESTRICTED RESEARCH Funds ONLY | | |
| <ul style="list-style-type: none"> ✓ The <i>lesser of</i> the actual meal, beverage and gratuities receipted cost and the University's per diem rates per person, <i>with internal attendees only</i> | <ul style="list-style-type: none"> ✗ Alcoholic beverages ✗ Cannabis ✗ Working meals charged to externally sponsored research funds <ul style="list-style-type: none"> ✗ Working meals with external attendees is considered hospitality | <ul style="list-style-type: none"> ▪ Original, itemized meal receipts (including proof of payment) ▪ Date of the working meal ▪ Written explanation of the purpose of the working meal ▪ A list of internal attendees |

Sabbatical or Research Leave *

A sabbatical or Research leave is defined as a leave for the purpose of engaging in research or other activities that will advance the faculty member's scholarly achievement. It is not necessarily a research field trip, although such a trip can occur during the leave. This includes Carleton faculty members taking on a visiting position at another institution.

| Eligible Expenses | Ineligible Expenses | Supporting Evidence Required |
|--|--|---|
| Applies to all Funds | | |
| <ul style="list-style-type: none"> ✓ The cost of travel between the home institution and the leave location, limited to one (1) return trip (see transportation section above regarding fare class) ✓ Transportation costs to move research equipment or material to and from the leave location ✓ The cost of travel for conferences or field trips to and from the sabbatical/research leave location | <ul style="list-style-type: none"> ✗ personal and living expenses including amounts spent for meals and accommodation as it is considered a temporary residence per CRA regulations https://www.canada.ca/en/revenue-agency/services/tax/technical-information/income-tax/income-tax-folios-index/series-1-individuals/folio-2-students/income-tax-folio-s1-f2-c3-scholarships-research-grants-other-education-assistance.html#toc29 | <ul style="list-style-type: none"> ▪ Detailed original receipts ▪ Original receipts and boarding passes or secondary proof of travel ▪ Dates and destination(s) ▪ For conferences or research field trips, please see accommodation, transportation and meals section of this guide |

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| | <ul style="list-style-type: none"> ✗ commuting costs – the costs of travel between one's temporary residence and place of work ✗ travelling and living expenses of spouse, common-law partner, children or other third parties | |
|--|--|--|

- * The information provided while consulting with Research Post-Award or Research Financial Services is for general informational purposes only and is not intended to constitute tax advice. We recommend that advice be sought from a qualified tax professional or advisor to address your specific circumstances and to ensure compliance with all applicable tax laws. The responsibility to obtain appropriate tax advice rests solely with the traveler. We are not liable for any actions taken or decisions made based on the information provided during our communications.

Visiting Researcher *

Visiting Researcher is defined as an individual having a formal association with Carleton University without being either employees or students.

For stays longer than 183 days, an *international* visiting researcher is **deemed a resident of Canada under the Income Tax Act** <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4058/non-residents-income-tax.html> accommodations and meals are not eligible.

| Eligible Expenses | Ineligible Expenses | Supporting Evidence Required |
|--|---|--|
| Applies to all Funds | | |
| <ul style="list-style-type: none"> ✓ Stipends/salaries and mandated benefits to <i>international</i> researchers (if paid, CRA deems the individual to be residing in Canada regardless of length of stay - accommodations and meal expenses are not eligible) ✓ The costs of travel between the home institution and Carleton for visiting researchers, limited to one (1) return trip ticket (see transportation section above regarding fare class) ✓ Meal allowance to visiting researchers coming to | <ul style="list-style-type: none"> ✗ Accommodation and meals if deemed to be a resident of Canada under the Income Tax Act ✗ commuting costs – the costs of travel between one's temporary residence and place of work ✗ travelling and living expenses of spouse, common-law partner, children or other third parties | <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 ▪ Detailed original receipts ▪ Original receipts and boarding passes or secondary proof of travel ▪ Dates and destination(s) |

| | | |
|--|---|--|
| Carleton (taxable payment – T4A is issued) | | |
| Tri-Agency Specific Directives | | |
| | <ul style="list-style-type: none"> ✘ Discretionary benefits ✘ Salaries and benefits to individuals who conduct research independently as part of their employment | |

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Dependent Care *

A dependent is a person, such as a child or relative, who resides with the employee or authorized traveler on a full-time basis and relies upon the claimant for care.

| Eligible Expenses | Ineligible Expenses | Supporting Evidence Required |
|--|--|--|
| Applies to all Funds | | |
| <ul style="list-style-type: none"> ✓ Actual costs with receipt up to a maximum daily allowance of \$80 Canadian per household ✓ Per diem without receipts up to a daily maximum allowance of \$45 Canadian per household | <ul style="list-style-type: none"> ✘ Dependent care paid to a parent or additional guardian ✘ Cost normally incurred during the normal workday (e.g. daycare costs) ✘ Pet care or lodging | <ul style="list-style-type: none"> ▪ Detailed original receipts for actual costs (not required for per diem) ▪ Declaration on the travel claim (i) |

(i) A declaration on the travel claim is required, confirming that the employee or authorized traveler had sole responsibility for the care of the dependent during the specified time period that care was provided. The declaration must include the caregiver’s name and telephone number, along with confirmation that only one primary caregiver has submitted a claim for dependent care and that the services were not paid to a parent or additional guardian.

* The University recognizes that in certain situations, the above limits may impose restrictions on employees required to travel. Where additional costs of dependent care will exceed the above, pre-approval from the Expenditure Review Committee is required, and such approval will consider the reasonableness of the expenditures, the explanation for the required expenses including any alternatives considered, the availability of funding to cover these expenses and any applicable legal or funder requirements. If the claimant cannot identify eligible sources of funding, these expenses will not be reimbursed.

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) ✓ Honoraria (ii) ✓ Incentives to human participants in a research study (iii) | <ul style="list-style-type: none"> ✗ Gifts to employees ✗ Staff awards and/or recognition ✗ Honoraria to employees ✗ Incentives other than to human participants in a research study ✗ Donations | <ul style="list-style-type: none"> ▪ Original receipts ▪ Written documentation of how the expense is directly related to the research ▪ 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 researcher |
| 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 ✓ Incremental charges for home internet – if usage for research results in additional charges, above the monthly fixed rate ✓ Cellular phones when required for research ✓ Incremental charges for monthly cell phone plan – if usage results in additional charges, above the monthly fixed rate ✓ Monthly cell phone plan when necessary for personal safety | <ul style="list-style-type: none"> ✗ Fixed monthly fee for home internet charges ✗ 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 home internet incremental charges are directly related to the research ▪ Written documentation of how the cell phone purchase is directly related to the research ▪ Written documentation of how the additional charges, above the monthly cell phone plan, are directly related to the research ▪ Written documentation that the cell phone plan is required for personal safety |

* 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 | <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 ✓ 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"> ✗ Education-related costs, such as thesis preparation ✗ Teaching-related costs ✗ Professional development ✗ Basic services, such as water, compressed air, distilled water, etc. ✗ Regular clothing ✗ Patenting fees ✗ Office furniture | <ul style="list-style-type: none"> ▪ Original invoices or receipts |

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 Analyst 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 Analyst 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 accounting@carleton.ca 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 Analyst 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 Analyst to request the transfer of an expense. Include details of what expense is being moved and the reason for the transfer, and the Financial Analyst 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 Analyst. 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 Analyst.

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