

POLICY STATEMENT ON THE ADMINISTRATION OF SPECIAL RESEARCH PROJECTS

PREAMBLE

Special Research Projects (i.e., Accounts) are intended to hold funds received from indirect costs associated with research agreements, unencumbered balances from completed contracts and grants, donations, gifts and endowments for the purpose of research, and funds provided by internal sources for the support of research activities.

1. ELIGIBILITY

- 1.1. Tenured, Tenure Track or Emeritus Faculty members
- 1.2. Special Appointments and Adjunct Faculty as defined by the prevailing QUFA Collective Agreement
- 1.3. Directors of Centres and Institutes

2. PROCEDURE TO ESTABLISH A NEW “SPECIAL RESEARCH PROJECT” AND DEPOSIT FUNDS

- 2.1. Individual Special Research Projects will be established according to the source of funds and will be classified as:
 - Internally funded Special Research Projects
 - Indirect Costs Special Research Projects, or
 - Residual Fund Special Research Projects.
- 2.2. Expected funding in any single account must exceed \$500; where expected funding is less than \$500, the department will manage the funds on behalf of the researcher. All cheques must be made out to Queen’s University; any cheque received for deposit will be sent to Finance Research Accounting along with an explanation of the funding.
- 2.3. All donations or gifts must be processed through the Office of Advancement and will be included with Internally Funded Special Research Projects.
- 2.4. Internally Funded Special Research Projects will be opened upon the completion of the Data Summary and Signature System form (<https://eservices.queensu.ca/apps/dss/>) and will be governed by the terms of the accompanying documentation, such as an award letter.
- 2.5. Indirect Costs Special Research Projects will be established by Finance Research Accounting to complement research accounts generating indirect costs that flow directly to the researcher.
- 2.6. Residual Fund Special Research Projects will be opened upon the completion of the Data Summary and Signature System form (<https://eservices.queensu.ca/apps/dss/>) and will be governed by specific terms and conditions outlined in an accompanying letter provided by the Office of Research Services (ORS). Residual funds from grants or contracts at termination date **may** be approved for transfer to a Special Research Project pending verification that all terms and conditions of the grant/contract have been met and that unused funds may be retained by the University. Appropriate indirect costs will be charged to the residual funds prior to the transfer of these funds.
- 2.7. Indirect cost revenue (i.e., overhead) distribution takes place on a predetermined regular basis and is processed by Finance Research Accounting.

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3. EXPENDITURE, SIGNING AUTHORITY & ACCOUNTABILITY RULES FOR SPECIAL RESEARCH PROJECTS

- 3.1. Special Research Project funds belong to the University and are administered to further Queen's University research endeavors.
- 3.2. All expenditures must be in support of research activity.
- 3.3. Expenditures must be substantiated by original vouchers or other appropriate supporting documentation as required by prevailing Queen's University Policies (<http://www.queensu.ca/fins/policies/index.html>), including those governing travel and entertainment expenses.
- 3.4. Equipment, software and other assets purchased using funds from Special Research Projects are the property of Queen's University, and must be located on University property unless prior arrangements have been made with the Head of the Department or Unit, and documented at ORS.
- 3.5. Salary and stipend payments to the account holder are ineligible expenses.
- 3.6. Researchers are accountable to the next level of authority for expenditures from the Special Research Project; typically, researchers are accountable to their Department Head.
- 3.7. Special Research Projects are subject to review by Finance Research Accounting, Office of Research Services, Risk Management and Audit Services, and Queen's University External Auditors.

4. REPORTING REQUIREMENTS FOR SPECIAL RESEARCH PROJECTS

- 4.1. Year-end financial statements as of April 30 and a Letter of Acknowledgement template will be sent to the account holder, with a specified date for completion.
- 4.2. A completed Letter of Acknowledgement, signed and dated by the account holder and Department Head, must be submitted to Finance Research Accounting. The Letter must confirm the following:
 - Animal Care, Biohazard, and/or Human Ethics Certifications are current if applicable to the research being carried out with funds from the Special Research Project.
 - All expenditures are in support of research activities.
 - All expenditures are in compliance with prevailing Queen's University Policies.
 - A fully executed Letter of Acknowledgement must be returned to the Director, Finance Research Accounting by the specified date for completion. Failure to comply with the reporting requirements will result in account suspension until such compliance is achieved.

5. CLOSING SPECIAL RESEARCH PROJECTS AND INACTIVE SPECIAL RESEARCH PROJECTS

- 5.1. If the Indirect Costs Special Research Projects or Residual Fund Special Research Projects of a researcher employed at the University are inactive for more than 2 years and no year-end financial statement is submitted, the account will be closed and remaining funds will be transferred to an account for the general support of University research at the discretion of the VP of Research.

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- 5.2. If the Internally funded Special Research Projects of a researcher employed at the University are inactive for more than 2 years and no year-end financial statement is submitted, the account will be closed and remaining funds will be returned to the original source of funds.
- 5.3. If a researcher leaves the employ of the University, funds in all Special Research Projects will be used to honour existing commitments for support of salary and related eligible research expenses of graduate students remaining at Queen's University, if support requirements cannot be met through external funding sources (for example Tri-Council funding). Any funds remaining after this priority is discharged will be distributed as described above.

Policy Updated
April 2010

Susan Wood
Director, Office of Research Services

Carol Barrie
Director, Finance Research Accounting

BACKGROUND

In November 1994, a working group was established by the Vice-Principal (Research) to review Queen's "policies and procedures relating to accountability in research and service to the broader community". The report of the working group was issued in February 1995 and tabled in Senate in March 1995. Recommendation # 11 of this report stated:

"A new policy statement on the establishment, utilization and administration of Special Research Accounts be prepared. This should include an application process, an annual report on income and expenditures by Financial Services, and a sign off by researchers certifying that funds have been accumulated and spent for University purposes in accordance with University policy"

*Action Vice-Principal (Research)
Prepare new policy for review by ARC and Senate"*

The Report recognized the value of Special Research Projects (i.e., Accounts) "as being very helpful to a researcher, e.g. to maintain continuity by bridging between grants or contracts and for the legitimate research expenses that are precluded by agency regulations". Special Research Projects also provide seed funding for research that may eventually be supported from more conventional sources.

However, the working group expressed some concern over the lack of accountability for these accounts. Special Research Projects "differ(from) regular research grants and contracts in three significant ways:

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1. There is no application process in which a proposed activity is reviewed and approved
2. There are no regulations governing expenditures
3. There is no accountability by the researcher to some authority for how and what purpose the funding was spent and for what was accomplished”

The Report recommended that procedures be developed and approved for establishing, administering, and reporting Special Research Projects.

The foregoing policy fulfills these recommendations and provides a practical approach for Special Research Project administration.