



## Special Research Project Procedure

Contact Officer

Director, Research Accounting & University Financial Systems

<b>PROCEDURE</b>	<b>Purpose</b>	<p>The Special Research Projects (SRP) procedure provides clarity on the authority, accountability and establishment of SRPs.</p> <p>Special Research Projects (i.e., Accounts) hold funds received from indirect costs associated with research agreements, residual balances from completed research projects, donations, gifts and endowments for the purpose of research, and funds provided by internal sources for the support of research activities (e.g. Research Initiation Grants).</p> <p>Personal contributions to one's SRP are allowable, however, income tax receipts will not be issued. This would include proceeds from book or publication sales.</p> <p>The opening balance of a new SRP must be a minimum of \$2,000. Where funding is less than \$2,000, the department will manage the funds on behalf of the researcher.</p> <p>Faculty members will have a maximum of two SRPs: one for internal sources of funding and one for external sources of funding.</p>
		<b>Establishing a New Special Research Project</b>
	<i>Faculty Member</i>	Complete a new TRAQ DSS (i.e., within the electronic research administration system) for a minimum of \$2,000 and submit electronically for Department Head approval.
	<i>Department Head</i>	Review and approve the TRAQ DSS.
	<i>URS</i>	Approve the establishment of the SRP and advance to Research Accounting for project set-up.
	<i>Research Accounting</i>	Email Budget Template and Signing Authority Request form to faculty member for completion; once received, review and establish the SRP.
		<b>Allowable Use of Funds</b>

	<i>Faculty Member</i>	<p>Review the detailed list of eligible expenses (see Appendix A). If the eligibility of an expense is questionable or does not appear on Appendix A, contact Research Accounting to discuss eligibility.</p> <p>Use of SRP funds for salary and stipend payments to the account holder is not permitted.</p> <p>Over-spending is not permitted.</p>
		<b>Accountability and Review</b>
	<p><i>Faculty Member</i></p> <p><i>Research Accounting, Internal Audit Services</i></p>	<p>Responsible for adhering to Queen’s policies and procedures.</p> <p>Reviewed by Research Accounting, Internal Audit Services, and Queen’s University External Auditors.</p>
		<p><b>Annual Reporting Special Research Project Funds</b></p> <p>Annual Letters of Acknowledgement are required to be signed annually by SRP holders. These letters provide confirmation of the following:</p> <ul style="list-style-type: none"> <li>• Animal Care, Biohazard, and/or Human Ethics Certifications are current if applicable to the research being carried out with SRP funds.</li> <li>• All expenditures are in support of research activities and eligible.</li> <li>• All expenditures are in compliance with prevailing Queen’s University policies.</li> </ul>
	<i>Research Accounting</i>	Email <i>Annual Letter of Acknowledgement</i> to each SRP holder.
	<i>Faculty Member</i>	Email a reply to Research Accounting confirming the above requirements have been met by the deadline established and communicated by Research Accounting. It is incumbent on the SRP holder to regularly check their Queen’s email account in order to receive and respond to these <i>Annual Letter of Acknowledgements</i> .
	<i>Research Accounting</i>	If Faculty Member has not responded by the stated deadline, suspend SRP spending until compliance is achieved.
	<i>Faculty Member</i>	Keep all original supporting documentation for expenditures as required by prevailing Queen’s University policies.
		<p><b>Closing Special Research Projects</b></p> <p>Special Research projects will be closed if they are inactive for more than 2 years and two successive annual confirmations of compliance have not been submitted.</p>

<i>Research Accounting</i>	Close SRP if inactive for more than 2 years and two successive annual confirmations of compliance have not been submitted.
<i>Research Accounting</i>	Apply SRP funds to honour existing commitments in the Faculty Member's other research accounts; this will also apply when Faculty Member leaves the employ of the University.
<i>Research Accounting</i>	Return remaining funds to the Faculty/School of the Faculty Member after existing commitments have been discharged.

### Appendix A

Eligible Expenses	Ineligible Expenses
<b>Compensation Related Expenses</b>	
<ul style="list-style-type: none"> <li>• Salaries, stipends and non-discretionary benefits for research and administrative personnel</li> <li>• Consulting fees</li> <li>• Fees paid to research participants</li> <li>• Subcontract costs</li> <li>• Clerical salaries directly related to dissemination activities</li> <li>• Honoraria for guest lecturers</li> </ul>	<ul style="list-style-type: none"> <li>• Salaries and stipend payments to the project holder</li> <li>• Administrative or management charges and fees (e.g., late fees)</li> <li>• Discretionary severance and separation packages</li> </ul>
<b>Travel and Subsistence Expenses</b>	
<p><i>*Must be in accordance with Queen's Travel Policy</i></p> <ul style="list-style-type: none"> <li>• Travel costs for research field work</li> </ul>	<ul style="list-style-type: none"> <li>• Commuting costs between a residence and place of employment, or between two places of employment</li> <li>• Passport and immigration fees</li> <li>• Reimbursement for airfare purchased with personal frequent flyer points programs</li> <li>• Alcoholic beverages</li> <li>• Interest charges levied on overdue invoices or credit card statements</li> <li>• Meals if already included in another reimbursable item (e.g., conference fees or travel expenses may include cost of a meal)</li> </ul>
<b>Hospitality Expenses</b>	
<p><i>*Must be in accordance with Queen's Hospitality Policy</i></p>	<ul style="list-style-type: none"> <li>• Alcoholic Beverages (unless pre-approved in accordance with the Queen's Hospitality Policy)</li> <li>• Personal membership to the University Club</li> <li>• Memberships deemed to be social in nature</li> <li>• Non-research related or personal expenses</li> <li>• Interest charges levied on overdue invoices or credit card statements</li> <li>• Meals if already included in another reimbursable item (e.g., conference fees or travel expenses may include cost of a meal)</li> </ul>

	<ul style="list-style-type: none"> <li>• Expenses related to accompanying companion(s) unless there is a required accommodation</li> <li>• Social events deemed to be personal in nature</li> </ul>
<b>Sabbatical and Leave Expenses</b>	
<ul style="list-style-type: none"> <li>• Travel costs for research field work</li> <li>• Travel to research related conferences</li> <li>• Transportation costs to move research equipment &amp; materials to and from sabbatical location and field work location</li> </ul>	<ul style="list-style-type: none"> <li>• Living expenses (includes accommodation and meal expenses incurred in sabbatical location)</li> <li>• Travel expenses from sabbatical accommodation/home to location of regular research activity (except for research field work)</li> </ul>
<b>Equipment and Supplies Expenses</b>	
<ul style="list-style-type: none"> <li>• Research equipment and supplies (a direct relationship to the research being performed must be included with the claim)</li> <li>• Travel to manufacturers (for major research equipment purchases)</li> <li>• Transportation costs for purchased research equipment (e.g., shipping, brokerage and customs charges)</li> <li>• Extended warranty for research equipment</li> <li>• Staff training on use of research equipment or specialized research facility</li> <li>• Maintenance and operating costs for equipment/vehicles used for research (vehicle repair costs require pre-approval if vehicle is not owned by institution)</li> <li>• Safety clothing, gear, and footwear necessary to conduct research</li> <li>• Construction/renovations and related repair costs for research facilities</li> </ul>	<ul style="list-style-type: none"> <li>• Insurance costs for equipment and research vehicles</li> </ul>
<b>Computers &amp; Electronic Equipment Expenses</b>	
<ul style="list-style-type: none"> <li>• Computers, tablets, modems, hardware and software required for research</li> <li>• Internet service at home only if used for conducting research. Home internet charges must be supported by a detailed justification, explaining why the expense is necessary and how it relates to a particular project. If home internet service is for both personal and business use, a reasonable allocation must be used to support the portion charged to agency grants</li> <li>• Cellular phones and smartphone devices (e.g., BlackBerry, iPhone, Pocket PC), when necessary for research data collection, and with adequate justification</li> </ul>	<ul style="list-style-type: none"> <li>• Monthly connection or rental costs of telephones</li> <li>• Connection or installation of communication lines</li> <li>• Voice mail</li> <li>• Library acquisitions, computer and other information services provided to all members of the institution</li> </ul>

<ul style="list-style-type: none"> <li>Equipment required for field safety (e.g., satellite phones and monthly charges)</li> </ul>	
<b>Dissemination of Research Results</b>	
<ul style="list-style-type: none"> <li>Costs of developing web-based information related to research</li> <li>Costs associated with the dissemination of findings (e.g., costs of preparing a research manuscript for publication, translation costs)</li> <li>Page charges for articles published, including costs associated with ensuring open access to findings and data management costs.</li> <li>Costs of holding a research workshop or seminar</li> </ul>	
<b>Services and Miscellaneous Expenses</b>	
<ul style="list-style-type: none"> <li>Recruiting costs for research personnel (e.g., advertising and airfare)</li> <li>Costs for safe disposal of waste</li> <li>Books, periodicals, specialized office supplies, computing equipment and information services not provided by the institution</li> <li>Specialized courses with adequate justification</li> <li>Professional association or scientific society memberships if necessary for research</li> <li>Monthly parking fees for vehicles specifically required for research field work</li> </ul>	<ul style="list-style-type: none"> <li>Costs related to staff awards and recognition</li> <li>Education-related costs such as tuition and course fees leading to a degree or diploma</li> <li>Costs related to professional training and development</li> <li>Costs associated with the preparation of teaching material</li> <li>Small appliances unless required for research and with justification</li> <li>Expenses deemed personal in nature</li> <li>Parking or speeding tickets</li> <li>Office furniture and decorations, unless required for research and with justification</li> </ul>

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<b>Date Approved</b>	April 2017
<b>Approval Authority</b>	
<b>Date of Commencement</b>	
<b>Amendment Dates</b>	
<b>Date for Next Review</b>	
<b>Related Policies, Procedures and Guidelines</b>	<a href="#">Research Administration Policy</a>