

General Purpose Research Accounts: Guideline and Procedures

This Guideline and Procedures document provides detail on the purpose, operation and use of General Purpose Research Accounts (GPRs).

1.0 PURPOSE

GPRs are created to promote the research and scholarly activities of University of Guelph researchers. Although the researcher is given decision-making authority for the expenditure of GPRs, it is important to note that these are University funds and must be used to further the research portfolio of the institution through the work of faculty. The Administering Unit (being the researcher's home department/school/centre) has a fiduciary responsibility regarding GPRs and, as with all University funds, must ensure that expenditures and use are appropriate and follow University policy and procedures.

2.0 TERMS

- GPRs are structured as individual Board restricted accounts on an as-needed basis; i.e., when one of the items in section 3.0 is realized.
- Only people eligible to hold research funding can hold (or manage) a GPR.
- The balance in a GPR account should never be overspent; should this happen, the researcher and ultimately the Department is responsible for any overspent amounts.
- Purchases made through GPRs are to be in accordance with all University procurement policies and procedures.
- All items purchased with GPRs are the property of the University.

3.0 ALLOWABLE TRANSFERS INTO A GPR

GPRs are an account to hold less restricted research funding which is provided to faculty members through various means:

3.1 Internal Research Support (start up, seed funding, graduate student support)\

3.2 Residual funds from restricted research awards, if allowed by the sponsor agency

3.3 Royalties earned from commercialized research

3.4 Return of Indirect Costs of Research, if allocated to researchers by their Administering Unit

3.5 Net proceeds from conferences or workshops hosted by researchers

3.6 Funding from an external sponsor for research activities provided that all of the following criteria are met; essentially the funding is not provided for a specific project:

- There are no financial or technical reporting requirements,
- there are no obligations to the funder,
- the amount of external funding is not in excess of \$5,000 and non-recurring in any fiscal year,
- residuals can be retained for future research purposes, and
- there is no end date.

4.0 ROLES AND RESPONSIBILITIES

4.1 The researcher is responsible for:

- ensuring the financial management of the GPR which includes not incurring over-expenditures and ensuring the appropriate allocation of expenditures;
- ensuring all students paid from the GPR are fully informed of and agree to comply with all applicable policies and procedures;
- maintaining applicable scholarly or scientific records and data;
- adhering to all university policies and procedures, including but not limited to authorizing or approving delegation of signing authority for all expenditures, ensuring all regulatory requirements are met; and
- informing the Office of Research Services (ORS) if there is a change in their own academic or eligibility status.

4.2 The Administering Unit is responsible for:

- approving and providing the necessary support for the research (including administrative support, financial support and space if applicable)
- ensuring that any involvement of trainees (undergraduate and graduate students, post-doctoral fellows, residents, etc.) paid from GPR is appropriate and in accordance with university policies and procedures;
- verifying the PIs academic status and informing Office of Research of any changes;
- processing authorized expenditures in accordance with the policies and procedures of the University;
- notifying Office of Research of any changes in academic status of a PI or Co-I which ORS becomes aware of (if applicable);
- finding resolution with the researcher and within the college and centre/institute/school/department (as appropriate) of all financial shortfalls associated with the GPR.

4.3 Research Financial Services is responsible for:

- ensuring all requests to open a GPR have the proper institutional authorizations before authorizing;
- setting up the Account and notifying the PI;
- authorizing the transfer of residual research funds into GPRs;
- monitoring GPRs on an annual basis;
- maintaining financial records in accordance with the policies and procedures of the University; and
- closing GPRs, in collaboration with the Administering Unit.

5.0 ELIGIBLE EXPENSES

To be considered eligible, any expenditure charged to a GPR must be managed within University research administration policy and procedures related to research activities.

Examples of eligible expenses:

- Travel to meetings and conferences related to research activities
- meeting/conference expenses such as posters
- Student, Post doc, and research assistant/associate salaries
- Research proposal development costs
- Research project management costs
- Subscriptions to research periodicals
- Memberships in research organizations
- Reference books
- Journal submission fees and costs associated with open access
- Specialized software, subvention fees, other than that routinely provided by the University, used for research
- Research-related postal or shipping charges
- Computer peripherals required for research purposes which are compatible with existing equipment and systems, and with installment and maintenance requirements verified through CCS
- Research data collection plan costs
- Professional license or certification fees
- Office supplies for research projects
- Matching funding for another contract or award, as per contract or award agreement

6.0 INELIGIBLE EXPENSES

Funds in GPRs may not be used for purposes other than research and scholarly activities.

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Published on Research Alerts (<https://www.uoguelph.ca/research/alerts>)

GPRs are not intended to supplement the salary of the faculty member to whom such funds have been awarded. Personal expenses of any kind are not eligible for reimbursement through GPRs.

Examples of ineligible expenses:

- Home office costs such as furniture, equipment, maintenance expenses or supplies
- Cell phone, internet or telephone charges unless approved by the Administering Unit as necessary for job performance
- Expenses related to personal consulting
- Memberships in social clubs or airline travel clubs
- Wages paid to grant holder/researcher including prior to, or following, retirement

7.0 DISPOSITION OF FUNDING AFTER RESIGNATION, RETIREMENT OR DEATH

If the faculty member will retain an eligible affiliation with the University upon resignation or retirement, they may continue to hold a GPR. Examples of eligible affiliation include Adjunct Professor, Professor Emeritus, College Professor Emeritus. In cases where the faculty member no longer holds an eligible appointment with the University or in the event of death of the faculty member, any residual GPR funding will transfer to their respective College for research purposes at the Dean's (or delegate's) discretion. Any deficit balance will be the responsibility of the Administering Unit and/or respective College.

For additional information, please contact Research Financial Services:

rfsacctsetup@uoguelph.ca

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