

Research St. Joseph's – Hamilton (RSJ-H)		Pages 1 of 5	Number 031-RSJ-H
Policy Title Allowable and Non-Allowable Research Expenses		Date 1 April 2019	
Supersedes December 01, 2014	Cross Reference 032-RSJ-H; 039-RSJ-H; 046-RSJ-H; 050-RSJ-H	Issuing Authority RSJ-H Scientific Director	
<input checked="" type="checkbox"/> Charlton Campus	<input checked="" type="checkbox"/> West 5th Campus	<input checked="" type="checkbox"/> King Campus	

Position responsible for developing and maintaining the policy: RSJ-H Executive Director

1.0 PURPOSE

The purpose of this policy is to state Research St. Joseph's – Hamilton's (RSJ-H) position on the classification of allowable and non-allowable research expenses. In addition, this policy states which allowable research expenses are approved for reimbursement to RSJ-H researchers and their staff.

2.0 SCOPE

This policy applies to all claims submitted to RSJ-H for payment, for reimbursement, and all charges to a Research Corporate Credit Card.

3.0 POLICY

3.1 General Principles

Allowable expenses are those for conducting research only.

Spending must be done in compliance with all RSJ-H policies.

Spending must be done in compliance with any policies of and/or agreements with the fund source, such as the Canadian Institutes of Health Research (CIHR) or *Natural Sciences and Engineering Research Council of Canada (NSERC)*.

Funds must be used effectively and economically.

Reimbursements will only be processed if the request is submitted within three (3) months of the transaction date. Any exceptions to this will be considered for approval by the RSJ-H Executive Director, or RSJ-H Scientific Director.

RSJ-H authorizes the use of electronic images of original paper or electronic invoices and receipts as part of RSJ-H's usual and ordinary course of business.

RSJ-H shall store scanned or saved electronic expense related images that can be audited as required for a minimum period of seven (7) years.

The individual (or delegated submitter) requesting expense payment is responsible for the quality, accuracy, reliability, and authenticity of scanned images, and if externally required, for maintaining paper copies for the required retention period.

Purchases by researchers with personal funds should be avoided. Other methods, including use of a Research Corporate Credit Card, purchase orders requisitioned through Purchasing, and direct purchase to third-party vendors, should be used if possible.

3.2 Allowable Research Expenses may include, but are not limited to:

- Allowable travel expenses (refer to 032-RSJ-H *Travel Expenses*)
- Lab and testing supplies, equipment maintenance, and consumables
- Reasonable stationary supplies, and printing costs (e.g., posters or mailings)
- Journal publication fees
- Research reference materials such as books or journals, or subscriptions to journals
- Computer equipment or software (refer to 050-RSJ-H *Purchase and Use of Computers, Computer-Related Equipment and Software*)
- Professional services such as translation, editing, writing, auditing, and consulting work
- Telephone and/or teleconference fees
- Delivery and courier charges
- Payments to affiliated institutions for salary and benefits recovery, accompanied by applicable documentation (e.g. hours, benefits, etc., claimed)
- Retirement gift and celebration supplies to a maximum expense of \$500
- Rewards to staff or department in recognition of accomplishments to a maximum of \$500
- Special event supplies and/or catering are allowable with the prior approval of the RSJ-H Scientific Director or RSJ-H Executive Director
- Research-related membership fees that are non-clinical
- Mileage (refer to 032-RSJ-H *Travel Expenses*)
- Parking at a location that is *not your place of work* (e.g., if your place of work is West 5th campus, and you must attend a meeting at Charlton campus, the parking fee is allowable)
- Tickets to events that have a clear research purpose (discretionary accounts only)
- Course fee support for Graduate and Post-Doctoral students
- Conference registration fees for researchers, their personnel, and their students
- Patient participation funds, and/or gift cards to be given for patient participation (refer to *Guidance: Research Patient Participation Funds*)
- Research meeting meals (start-up, close-out, collaboration, exploration, etc.,) Cost limits are \$20 CAD for breakfast, \$30 CAD for lunch, and \$50 CAD for dinner, per person.

3.3 Non-Allowable Expenses include, but are not limited to:

- Expenses that are not research related
- Personal purchases of any nature
- Parking passes, and parking at your place of work
- Fuel for a vehicle, unless it is a rental vehicle
- Gifts (including floral), cards, wrapping paper, lunches, and other consumable goods, with the exception of for the retirement of an employee or in recognition of accomplishments
- Donations to any not-for-profit organization and/or charity
- Home telephone fees, fees for internet services or connections at work or at home, and mobile telephone expenses unless that phone is used solely for research
- Membership fees for recreation (including the University Club at McMaster) or for a professional association not recognized by RSJ-H
- Any expenses that will be reimbursed directly to the individual by a third party (e.g., travel reimbursed by a conference organizer to e.g., a plenary speaker)
 - NOTE: individuals who receive reimbursement from a third party subsequent to a reimbursement from RSJ-H for the same cost must reimburse RSJ-H the amount paid by the third party.

- Fines such as speeding, parking tickets, etc.
- Credit card interest charges and/or fees
- Alcohol expenses, unless prior approval is granted from either the RSJ-H Scientific Director or RSJ-H Executive Director
- Registration fees/course reimbursement for attendance at a conference or course where it is for the sole personal benefit of the individual and is non-work related
- Briefcases, bags, and luggage purchased for personal use
- Meals when an event or conference provides that meal of the day
- All expenses associated with obtaining and/or renewing a valid passport
- Maintenance expenses on personal vehicles
- Insurance deductibles and premiums
- Claims for transactions where the transaction date (date the expense was incurred) exceeds three (3) months

4.0 PROCEDURES

4.1 RSJ-H Approving Authority

- 4.1.1 Expense claims and invoices must be approved by the Account Holder, followed by the RSJ-H Approving Authority (i.e., RSJ-H Executive Director, or RSJ-H Scientific Director).
- 4.1.2 RSJ-H Approving Authority may, in its sole discretion, approve claims with a transaction date exceeding three (3) months, when reasonable explanation of extraordinary circumstance is provided.

4.2 Reimbursement Request Procedure

RSJ-H reviews all requests for reimbursement for appropriateness and completeness.

Claims must be accompanied by original, or copies of original, receipt(s) and any other applicable documentation (refer also to Appendix A of this policy).

- NOTE: For Research Corporate Credit Card Holders, reimbursement claims for purchases with a personal credit card must be accompanied by the portion(s) of the personal card statement showing the claimant's name and the purchase.
- NOTE: Reimbursement claims for purchases made with cash in a foreign currency will be converted at the exchange rate in effect on the date of purchase.
- NOTE: Reimbursement claims for purchases in a foreign currency paid for by card must be accompanied by the portion(s) of the card statement showing the amount in CAD.

4.2.1 For Research Institute Staff

Reimbursement is paid through **payroll direct deposit only**. These reimbursements are not taxable.

In addition to the original, or copies of original, receipt(s) and any other applicable documentation, reimbursement requests must be submitted to RSJ-H with a completed Research Employee Expense Reimbursement Form, (found at <https://research.stjoes.ca/research-administration/forms>).

4.2.2 **For Non-Staff Reimbursements**

Reimbursement is paid by **Electronic Funds Transfer (EFT) only**. These reimbursements are not taxable.

In addition to the original, or copies of original, receipt(s) and any other applicable documentation, reimbursement requests must be submitted to RSJ-H with a completed the Request for Payment form (found at <https://research.stjoes.ca/research-administration/forms>;

4.3 **Invoice Payment Request Procedure**

RSJ-H reviews all requests for reimbursement for appropriateness and completeness.

The Account Holder (or their designated signing authority) shall:

- 4.3.1 Write on the invoice the account number, **and sub-account number**, from which the invoice will be paid.
- 4.3.2 Authorize payment of the invoice with a signature.
 - NOTE: Authorization can also, occasionally, be provided by email to the RSJ-H Research Finance Officer.
- 4.3.3 Authorized invoices must be submitted to the RSJ-H Research Finance Officer for processing.

5.0 **ATTACHMENTS**

Appendix A – Proofs and Documentation Required for Expense Approval

Appendix A

Proofs and Documentation Required for Expense Approval

Item	Documentation Required	Related Policy Sections
Retirement gift and celebration (up to a maximum of \$500.00)	Original, or copy of original, detailed receipt for gift purchases Name of retiree Original, or copy of original, detailed bill and list of attendees for meals	3.2, and 3.3
Membership fees	Original, or copy of original, receipt	3.2, and 3.3
Mileage	Documentation of distance travelled (e.g. Google maps directions) Research reason for travel	3.2, and 032-RSJ-H <i>Travel Expense</i> policy Appendix "A"
Rewards to staff/department for recognition of accomplishments	Original, or copy of original, receipt Written reason for purpose of reward	3.2
Meals	Original, or copy of original, detailed bill List of attendees; reason for meeting; pre-circulated agenda	3.2, 3.3, and 032-RSJ-H <i>Travel Expense</i> policy Appendix "A"
Course fee support	Original, or copy of original, receipt Course fee invoice	3.2, and 3.3

NOTE: RSJ-H may request additional documentation in order to approve your expense.