



Faculty of Education research account (“R”) expense policy

(Effective July 1, 2015)

The following are guidelines to assist grantees and administrators in their interpretation of the acceptable use of grant funds (“R” accounts). Grant funds must contribute towards the ***direct costs of the research*** for which the funds were awarded, and the benefits should be directly attributable to the grant. The funds must be used effectively and economically, and the expenses must be essential for the research for which the funds were awarded.

Effective July 1, 2015, the Faculty of Education will use [2014 Tri-Agency \(SSHRC, CIHR, and NSERC\) Financial Administration Guide](#) (Use of Grant Funds is most relevant) for all research funding (“R” funds) unless the external granting agency has specific spending guidelines. Specific grants may impose stricter requirements that must be followed. It is the responsibility of the grantee to ensure that conformity with the granting agency’s expense policies is achieved. In the presence of both policies (e.g., granting agency and UBC Policy No. 83, *Travel and Related Expenses*), the agency with the stricter policy will prevail. This policy includes all research funding for faculty research startup funds, professorships, and chairs funded by the Faculty.

In the Tri-Agency Financial Administration Guide, non-eligible expenses include:

- Costs of alcohol
- Costs of entertainment, hospitality and gifts, other than those specified, such as regular interactions with colleagues from the institution and personnel meetings
- Costs related to staff awards and recognition
- Costs of regular clothing

All research funding expenses, including faculty research startup funds, chairs and professorship research support should be spent towards the direct costs of research to support scholarly activities and should not be used as discretionary funding.

There may be instances in the Faculty when research ‘R’ accounts are created for purposes other than supporting research/scholarly activity (e.g., curriculum development, editorial support). In these instances, project-specific terms of reference may need to be provided, which will supersede this policy.

For more information, please visit:

- Tri-Agency Financial Administration Guide: http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp
- Tri-Agency Expense Eligibility Checklist: <http://www.finance.ubc.ca/sites/finance.ubc.ca/files/uploads/Tri%20-Council%20Expenses%20Eligibility%20Checklist%20updated%20October%202012.pdf>

- UBC Travel and Related Expenses Policy #83:
<http://www.universitycounsel.ubc.ca/files/2013/04/policy83.pdf>
- UBC Over-Expenditure on Research and Specific Purpose Trust Project/Grants Policy #90:
<http://universitycounsel.ubc.ca/files/2010/08/policy90.pdf>