BRANDON UNIVERSITY	**Research Financial Administration Procedures**		
Administrative Procedures	Policy Sponsor:	Vice-President (Research & Graduate Studies)	**First Approved:** *May 11, 2026*
	Primary Contact:	Research Compliance & Policy Officer	**Last Updated:** *May 11, 2026*
	Approved by	Vice-President (Research & Graduate Studies)	**Effective Date:** *June 1, 2026* **Review Scheduled:** *June 1, 2029*

1. PURPOSE

These procedures outline how research-related financial activities are administered, processed, and reviewed at Brandon University.

They support the consistent application of institutional requirements and provide clear guidance to researchers, departments, and administrative staff on how research funds are to be managed in practice.

These procedures are designed to:

- Ensure compliance with institutional and funder requirements
- Support responsible and appropriate use of research funds
- Provide clarity on roles, responsibilities, and processes
- Reduce delays, errors, and inconsistencies in research financial administration

2. SCOPE

These procedures apply to all research funds administered through Brandon University.

They apply to all individuals involved in research financial administration, including:

- Researchers (Principal Investigators, Grant Holders, and Research Personnel)
- Faculties and departments

- Financial & Registration Services
- The Office of the Vice-President (Research & Graduate Studies)

3. GOVERNING FRAMEWORK AND RELATED POLICIES

These procedures must be read in conjunction with the:

- Brandon University Research Financial Administration Framework

The following institutional policies also apply:

- Research Travel and Travel-Related Subsistence Policy
- Research Hospitality Policy
- Research Goods, Services and Equipment Policy
- Research Compensation and Research Personnel Payments Policy
- Research Internal Transfers and Financial Controls Policy

These procedures operationalize the requirements set out in the above framework and policies.

4. RESPONSIBLE OFFICES

Responsibility for research financial administration is shared across the institution.

Office of the Vice-President (Research & Graduate Studies)

- Provides institutional oversight of research financial administration and establishes and maintains the Research Financial Administration Framework and associated policies and procedures
- Supports interpretation and consistent application of requirements through the Research Compliance & Policy Officer
- Supports research financial administration through the Research Accountant
- Acts as a resource to faculties, departments, and administrative units on research financial administration requirements

Financial & Registration Services

- Reviews and processes financial transactions
- Verifies documentation and eligibility of expenses
- Provides guidance on financial procedures and requirements

- Maintains financial records and systems

Researchers (Principal Investigators, Grant Holders, and Research Personnel)

- Are responsible for the appropriate use of research funds
- Must ensure expenses are eligible, justified, and properly documented
- Must submit claims in accordance with established requirements
- Must actively monitor their research accounts, including balances, expenditures, and financial activity

4.1 Final Authority

The Office of the Vice-President (Research & Graduate Studies) holds final authority over the interpretation and application of the Research Financial Administration Framework, policies, and procedures. Where questions or ambiguities arise, the Office of the Vice-President (Research & Graduate Studies) will determine the appropriate interpretation in consultation with Financial & Registration Services, as required.

5. GENERAL PROCEDURES

All expenses must be charged to the appropriate research fund and align with the guidelines and purpose of that fund. Transactions must be submitted and approved in accordance with institutional requirements and applicable signing authorities.

The following procedures apply to all research financial activities.

5.1 Expense Submission and Timelines

All expense claims and supporting documentation must be submitted promptly after the expense is incurred.

As a standard administrative expectation:

- Claims must be submitted within **30 days** of the transaction date

Submissions beyond **30 days** are considered exceptions and must include written justification.

Claims may be subject to additional review and may not be processed where justification is insufficient.

5.2 Preparing and Submitting a Claim

Expense claims must be submitted using approved institutional forms, including, as applicable:

- Research Travel Checklist
- Travel & Expense Claim Form
- Purchase Requisition Form (for purchases requiring pre-approval)
- Cheque Requisition Form (where applicable)

Where travel advances are requested, the Travel Advance Form must be used.

Current versions of these forms are available through Financial & Registration Services.

At the time of submission, claims must be complete and include:

- Completion of all required fields
- Supporting documentation
- Research justification, including completion of the Research Expense Justification Form

Incomplete submissions will not be processed and will be returned to the researcher.

5.3 Documentation Requirements

All expenses must be supported by documentation that clearly identifies:

- The vendor
- The date of the transaction
- The goods or services purchased
- The total amount paid
- Applicable fees and taxes

Acceptable documentation includes:

- Itemized receipts

- Invoices
- Proof of payment

Credit card transaction slips or summary receipts are not acceptable as sole documentation.

Additional documentation may be required depending on the nature of the expense.

5.4 Research Justification

All expenses must include a clear explanation of how the expense supports research activities (i.e., is a direct cost of research).

Justification must:

- Demonstrate relevance to the research project
- Provide sufficient context for review

The Research Expense Justification Form must be completed and submitted as part of all expense claims.

Where exceptions apply (e.g., late submission, missing documentation, or unusual expenses), additional explanation must be provided within the same form.

5.5 Review and Verification

All claims are subject to review prior to processing.

Financial & Registration Services is responsible for:

- Reviewing claims for completeness and required documentation
- Verifying financial details (amounts, calculations, coding, and supporting documentation)
- Confirming alignment with institutional financial procedures

The Office of the Vice-President (Research & Graduate Studies) is responsible for:

- Reviewing the research purpose and justification of expenses
- Assessing alignment with research funding requirements and institutional policies
- Determining eligibility of expenses

- Approving or denying exceptions
- Providing guidance on the interpretation and application of research financial administration requirements

All claims are reviewed by Financial & Registration Services and the Office of the Vice-President (Research & Graduate Studies) prior to processing.

Where questions or discrepancies arise, final determination rests with the Office of the Vice-President (Research & Graduate Studies).

5.6 Incomplete or Non-Compliant Claims

Where claims do not meet requirements, they will:

- Be returned for revision or update
- Be held pending clarification
- Be adjusted to reflect eligible expenses
- Be denied

Researchers are responsible for resolving any issues identified during review.

5.7 Exceptions

Exceptions are not considered standard practice.

Exceptions to standard requirements must:

- Include written justification
- Be supported by appropriate documentation or attestation
- Be subject to additional review

Exceptions are reviewed by Financial & Registration Services and the Office of the Vice-President (Research & Graduate Studies).

Final determination of exceptions, including approval or denial, rests with the Office of the Vice-President (Research & Graduate Studies).

5.8 Account Review and Oversight

Research accounts are subject to periodic and event-based review.

Review activities may include:

- Assessment of account balances and deficits
- Analysis of budget-to-actual variances (where available)
- Identification of unusual or inconsistent transactions
- Review of accounts at project closure

Reviews may be triggered by:

- Deficits or overspending
- Coding discrepancies or anomalies
- Questions raised by researchers or administrative units
- System-generated reports or alerts

Researchers are responsible for reviewing their account activity and reports.

Where issues are identified through review activities, transactions may be subject to follow-up, adjustment, or denial, as appropriate.

5.9 System Controls

Institutional systems and processes may generate reports or alerts to identify:

- Unapproved payroll entries
- Outstanding transactions
- Processing delays

These controls support timely follow-up and resolution.

5.10 Support and Inquiries

Questions related to research financial administration may be directed to Financial & Registration Services.

Inquiries may be addressed directly by Financial & Registration Services or referred to the Research Accountant where appropriate.

6. TRAVEL PROCEDURES

6.1 Overview

Travel expenses must be necessary for research activities and must be appropriately approved, documented, and justified.

Travel must occur within the active funding period unless otherwise permitted by the funder.

Travel claims are subject to the general requirements outlined in Section 5, in addition to the specific requirements below.

6.2 Prior Approval

All research-related travel must be approved prior to travel taking place.

Prior approval must be documented using the Prior Approval Form.

Approval must follow institutional signing authority requirements.

Typically:

- Where the traveller is a Principal Investigator, approval must be obtained from the Dean (or designate)
- Where the traveller is a member of the research team, approval must be obtained from the Principal Investigator

Proof of approval must be retained and submitted as part of the travel claim.

6.3 Alignment with Approved Travel

Travel claims must align with the approved:

- Purpose of travel
- Location
- Duration

6.4 Travel Documentation Requirements

In addition to standard documentation requirements, travel claims must include:

- Research Travel Checklist
- Detailed travel receipts
- Conference or event documentation, where applicable
- Supporting documentation demonstrating the purpose of travel

Expense claims must include only costs directly related to the approved travel

6.5 Meals and Per Diems

Claims for meals must be directly related to research activities and must fall within established institutional per diem or reimbursement limits.

Where meals are included as part of a conference or event:

- Additional meal claims or per diems are not eligible

6.6 Travel Advances

Where travel advances are requested:

- Requests must be submitted in advance of travel
- Approval must be obtained prior to the release of funds
- Travel advances must be reconciled following travel

6.7 Review and Compliance

All travel claims are subject to review by Financial & Registration Services and the Office of the Vice-President (Research & Graduate Studies)

7. HOSPITALITY PROCEDURES

7.1 Overview

Hospitality expenses must be directly related to research activities, appropriately justified, and supported by complete documentation.

Hospitality that is primarily social in nature or routine to research team operations is not eligible.

Hospitality claims are subject to the general requirements outlined in Section 5.

7.2 Prior Approval

Prior approval is required in specific circumstances where hospitality:

- Involves alcohol;
- Is unusual in amount, nature, or frequency;
- May reasonably require additional review due to funder, reputational, or compliance considerations.

Prior approval must be documented using the Prior Approval Form.

7.3 Documentation Requirements

In addition to standard documentation requirements, hospitality claims must include:

- Itemized receipts
- A clear explanation of the purpose of the hospitality
- Documentation of prior approval, where required
- Completed Hospitality Expense Form (Research Funds)

7.4 Review and Compliance

All hospitality claims are subject to review by Financial & Registration Services and the Office of the Vice-President (Research & Graduate Studies)

8. GOODS, SERVICES AND EQUIPMENT PROCEDURES

8.1 Overview

Purchases of goods, services, and equipment using research funds must be appropriate, necessary for research activities, and processed in accordance with institutional purchasing requirements and applicable funder and partner requirements.

Purchases made near the end of a funding period are subject to additional review to ensure they are necessary and can be used within the remaining project timeframe.

All purchases are subject to the general requirements outlined in Section 5.

8.2 Purchasing Methods

a) Purchase Orders (Requisitions)

Where purchases are made through a purchase requisition:

- The requisition is submitted through institutional procurement processes.
- A purchase order is issued.
- Payment will be processed upon receipt of invoice and confirmation of goods or services.

b) Direct Purchases (Non–Purchase Order)

For purchases not made through a purchase order:

- The researcher is responsible for ensuring appropriateness and cost-effectiveness.
- These purchases are not pre-approved and are subject to post-submission review.

Where purchases do not meet institutional or funder requirements, they may be adjusted or denied.

8.3 Receipt and Confirmation of Goods

Goods must be confirmed as received and in acceptable condition prior to payment.

8.4 Documentation Requirements

All purchases must be supported by itemized documentation sufficient for review and audit.

8.5 Vendor Selection and Conflict of Interest

Purchases must be reasonable and appropriate.

Potential conflicts of interest must be disclosed and may require additional review.

8.6 Review and Verification

Purchases must be approved in accordance with institutional signing authority requirements.

All purchases are subject to review by Financial & Registration Services and the Office of the Vice-President (Research & Graduate Studies).

Additional information may be requested where required.

8.7 Responsibility for Purchasing Decisions

Researchers are responsible for purchasing decisions.

Financial & Registration Services and the Office of the Vice-President (Research & Graduate Studies) review transactions for compliance with institutional and funder requirements.

9. COMPENSATION AND PAYMENTS PROCEDURES

9.1 Overview

Payments for personnel or services must be submitted using the appropriate institutional forms and processes. All payment requests are submitted to Financial & Registration Services for financial review and processing.

The Office of the Vice-President (Research & Graduate Studies) reviews payment requests, where required, to assess research purpose, eligibility, and alignment with applicable funding requirements.

Payments will be processed through the appropriate payment pathway (e.g., Payroll or Accounts Payable) as determined by Financial & Registration Services in accordance with institutional procedures and applicable legislation.

Honoraria must align with institutional definitions and may require review to determine appropriate processing (Payroll or Accounts Payable), including, where applicable, payments to Knowledge Keepers and other non-traditional contributors.

9.2 Payment Pathways

All payment requests must be submitted to Financial & Registration Services for review and evaluation.

Based on the nature of the payment, Financial & Registration Services will determine the appropriate processing pathway.

a) Payroll
Requests for employment-related payments must be processed through Payroll.

b) Accounts Payable
Certain non-employment payments may be processed through Accounts Payable. These may include, but are not limited to:

- Participant payments
- Travel reimbursements or advances
- Payments for goods, services, or equipment
- Other eligible non-employment payments

Where the appropriate processing pathway is unclear, Financial & Registration Services will determine the correct approach, in consultation with Payroll and/or Human Resources where required.

9.3 Employee vs Contractor Determination

Where it is unclear whether an individual should be classified as an employee or an independent contractor, the request must be referred to Financial & Registration Services.

Financial & Registration Services will coordinate with Payroll and/or Human Resources to determine the appropriate classification.

Final determination rests with Payroll and/or Human Resources.

9.4 Documentation Requirements

Documentation must describe the work or service provided and support the amount being paid.

Cash payments and the purchase or use of gift cards for research purposes must include additional documentation to support appropriate financial controls and accountability.

Participant payments must align with approved Brandon University Research Ethics Committee (BUREC) protocols and applicable privacy requirements.

For compensation paid from Tri-Agency funding, the Tri-Agency Compensation Attestation Statement must be completed at the time of hire, where applicable, to confirm eligibility of the individual to receive compensation in accordance with Tri-Agency requirements.

9.5 Review and Oversight

Payments are subject to review in accordance with the applicable processing pathway (e.g., Payroll or Accounts Payable) and institutional workflows.

Financial & Registration Services is responsible for:

- Reviewing payment requests for completeness and required documentation
- Verifying financial details, coding, and supporting documentation
- Confirming alignment with institutional financial procedures

The Office of the Vice-President (Research & Graduate Studies) is responsible for:

- Reviewing the purpose and justification of payments

- Assessing alignment with research funding requirements and institutional policies
- Providing guidance on the interpretation and application of requirements

Where issues are identified, payments may be subject to follow-up, adjustment, or denial, and additional documentation may be required.

Researchers must review payroll and account reports and identify discrepancies.

10. INTERNAL TRANSFERS AND FINANCIAL CONTROLS PROCEDURES

10.1 Overview

Internal transfers and corrections must be properly documented, justified, and approved.

10.2 Purpose

Transfers must comply with funder requirements and must not be used to support non-research activities unless explicitly permitted.

Transfers may be used to correct errors or reallocate expenses where appropriate.

Transfers must not be used to manage deficits or circumvent restrictions.

10.3 Documentation and Justification

All transfers must include documentation and justification sufficient to explain the nature of the adjustment, the reason for the transfer, and the research purpose or account impact, as applicable.

10.4 Approval

Transfers must be approved by the grant holder for the affected research account(s), in accordance with Brandon University Approval and Signing Authorizations (By-Law #8).

10.5 Timelines

Transfers must be completed promptly.

Requests beyond standard timelines must include written justification and will be subject to additional review.

Requests submitted more than 90 days after the original transaction date may require additional justification and may be subject to further review or denial.

10.6 Review and Oversight

Transfers are subject to review by Financial & Registration Services and the Office of the Vice-President (Research & Graduate Studies), where appropriate.