

Allowable Expenses with Early Release of Funds

Early Release of Funds (or staged approval) is intended to allow spending of research funds while certifications (human and animal) or laboratory permits (biosafety or radiation safety) are being processed. In order to qualify the following conditions must be met:

- Notice of award or final contract must be received or signed / finalized by Research Services Office (RSO), and
- Sponsor must allow for release of funds prior to final ethics certification / permits

Projects in early release status have specific restrictions and all expenses related to conducting research or data gathering are deemed ineligible. All purchases or expenses submitted through PeopleSoft will be reviewed and may require justification or clarification before approval.

Use of funds for research activities relating to interaction with human participants (e.g., recruitment activities, other activities that involve participant identification or interaction) or data collection relating to the use of human biological materials or personal (health) information, cannot be undertaken in advance of ethics certification.

Examples of research related expenses NOT ALLOWED with early release status are as follows:

- Animal purchases
- Research salaries directly related to data gathering (for the purpose of the grant)
- Subject/Participant travel fees (e.g., parking, taxi)
- Subject/Participant food costs (e.g., meals, beverages, snacks)
- Subject/Participant fees (e.g., gift card, cash)
- Consulting services related to research study; (e.g. CLS testing, AHS)
- Fees for chart access
- Fees for diagnostics (e.g., laboratory, imaging)
- Fees for interventions (e.g., pharmacy, nutrition services, practitioner fees)
- Purchase of radioactive materials

Examples of expenses ALLOWED with early release status are as follows:

- Computer/laptop for administrative purposes lab set-up
- Research salaries for setting up the lab
- Administrative salary (non Tri-Council projects only)
- Office supplies (non Tri-Council projects only)
- Printing/photocopying for administrative purposes and lab set-up
- Travel expenses to attend conferences related to the research study
- Ethics fee
- Specialized safety equipment for use in the laboratory; i.e., biosafety cabinet, personal protective equipment, etc.
- Research supplies required for setup of lab; i.e., cages, lab supplies, consumables, hazardous materials, etc.
- Handling / storage of biohazards

For questions on allowed and disallowed expenses while in early release status, please email finance@ucalgary.ca or phone 403-210-9300.