

## GUIDE ON GENERAL PURPOSE PRINCIPAL INVESTIGATOR ACCOUNT (GPPI)

**Effective Date:** August 1, 2023

**Originating Office:** Research and Restricted Financial Management, Financial Services

### SCOPE

This Guide pertains to all faculty members who are eligible to hold a General Purpose Principal Investigator (GPPI) account.

### PURPOSE

The fundamental nature of a GPPI account is to support research and research creation activities, and not result in personal gain for any members of the research account.

### DEFINITIONS

**Account Opening:** a sub-team within RRFM that is responsible for research and non-research account set up and creation.

**Event:** an occasion related to current or future research grant applications/ proposals, relationship building and hosting of academic visitors and collaborators

**Gift:** cash or in-kind items provided freely (i.e., requiring no payment in return), as a token of appreciation, respect and/or goodwill.

**Internal Member:** a Concordia University faculty member

**Office of Research (OOR):** The Office of Research (OOR) provides the services required to support the development and growth of funded research and scholarship at Concordia University. It is a professional service unit reporting to the Vice-President, Research and Graduate Studies.

**Personal Gain:** a benefit or advantage to a particular person rather than to the account-funded research/activities.

**PI:** Primary investigator

**Research and Restricted Financial Management (RRFM):** Research & Restricted Financial Management (RRFM) is a unit in Financial Services and reports to the Chief Financial Officer. RRFM provides financial management and control on behalf of external stakeholders, as well as an infrastructure to facilitate the management of the funds to internal stakeholders.

**Research Compliance:** a sub-team within RRFM whose mandate is to ensure compliance on research and restricted financial management.

## PREAMBLE

A GPPI account may contain the revenue/budget generated by the following activities:

- Overhead
- Surplus funds upon completion of a research contract or research account where all deliverables have been met (financial and technical/progress reports must be submitted and approved by the sponsor).
- Honoraria from contracts (PI fees)<sup>1</sup>
- Royalties<sup>1</sup>

## PROCESS

There are 3 possible reasons for a GPPI account to be created by Account Openings in Research and Restricted Financial Management:

1. A research contract account that has an overhead distribution will automatically prompt Account Opening in RRFM to create the GPPI account for the PI.
2. A PI waives PI honoraria from a contract or license revenues and a GPPI in the PI's name does not already exist this will automatically prompt Account Opening in RRFM to create the GPPI account for the PI.
3. A research contract account that has terminated with surplus funds, and there is no provision to return the surplus funds to the sponsoring agency, will prompt Account Opening in RRFM to create the GPPI account for the PI.

*N.B the PI will only ever have a single GPPI account.*

## TERM & TERMINATION:

GPPI accounts will have a 5-year term with automatic renewals (the "Term").

The GPPI shall be automatically terminated in the case of the departure or death of the GPPI account holder and is not eligible to be paid out upon retirement.

Financial Services and the Associate Deans of research Office reserves the right to request a justification and spending plan satisfactory to both offices where there is an accumulation of funds or limited activity/spending during the Term.

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<sup>1</sup> As determined by tax consultants, Honoraria (PI fees) and royalties are taxable benefits that will be included on the PI's T4. However, should the PI agree to waive their rights to receive royalties and Honoraria (PI fees) then there would be no tax consequence, and the monies can still be deposited in the PI's GPPI account without tax consequences.

## EXPENSE ELIGIBILITY

The following section highlights a non-exhaustive list of common eligible and ineligible expenses on a GPPI. **Exceptions and limitations may occur.**

**\*ALL EXPENSE INCURRED ON A GPPI MUST BE RESEARCH RELATED\***

## EXAMPLES OF COMMON ELIGIBLE EXPENSES

- Student/Research personnel support
- Equipment
- Travel cost related to research
- Research dissemination cost
- Meeting or meal event cost related to research collaboration
- Materials and supplies not regularly provided by Concordia University
- Travel and hospitality costs for research personnel, visitor and students
- Compliance fee and work visa for inbound students, PDFS or academic visitors

## EXAMPLES OF EXCEPTIONAL RESEARCH RELATED EXPENSES

- Office/lab phone (voicemail) internal charges
- Specialized computing equipment and non-standard computer software <sup>2</sup>
- Rental fees of off-campus physical space (i.e. studio space) if physical space is not available at Concordia University
- Reasonable gifts<sup>3</sup> (not including meals) to participants or research partners/contributors (not part of the research team)
- Networking expenses <sup>4</sup>related to current or future research applications/ proposals, and networking expenses related to relationship building and hosting events of academic visitors and collaborators
- Professional membership fees and training related to the research activities for members of the research team
- Expenses related to dissertation/thesis defense
- Installation costs for field or external artistic activity

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<sup>2</sup> Software acquisition must be done with an electronic requisition and may not be bought using a Corporate or Purchasing Card, or any personal funds including credit card (which will not be reimbursed via an Expense Report)

<https://www.concordia.ca/it/services/software-licensing.html>

<sup>3</sup> A justification for the gift and its relation to the research must be attached as supporting backup when submitting an expense report for a gift.

<sup>4</sup> A justification for networking expenses and its relation to the research must be attached as supporting backup when submitting an expense report.

- Internet charges related to research activities <sup>5</sup>
- Cell phone monthly plan and device fees related to research activities<sup>5</sup>
  - Up to 50% if used partially for contact/communication with research team or to carry out research.
  - Up to 100% if used solely for research reasons (e.g., data collection, testing, personal safety reasons, etc.)
- Patent costs<sup>6</sup>
- Medical insurance, vaccines/medications, passports, other immigration costs relating to fieldwork (including compliance fee and work visa) for inbound students, PDFS or Academic Visitors

#### EXAMPLES OF NON-ELIGIBLE EXPENSES:

- Personal expenses including the proportion of an eligible expense from which a personal benefit is derived <sup>7</sup>
- Alcohol\*
  - \* In exceptional cases, alcohol is eligible if prior approval is obtained by the faculty Associate Dean of Research and that the amount does not exceed 10% of the total event or meal cost. Any amount over the 10% threshold requires prior approval from the department and will be charged to the department's operating fund.
- Standard computer software centralized by Concordia University through site license agreements
- Salary to the GPPI account holder or any Concordia faculty member
- Honoraria and consulting fees to the GPPI account holder or any Concordia faculty member

#### ASSOCIATE DEAN OF RESEARCH (ADR) APPROVAL

The nature of the GPPI guide allows for greater flexibility in the determination of eligible expenses. In certain circumstances when expense eligibility is unclear, Research Compliance may request an attestation approved by the ADR explaining how the expense adheres to the essence of a GPPI account.

Please contact [researchcompliance@concordia.ca](mailto:researchcompliance@concordia.ca) for any questions or uncertainties relating to GPPI expense eligibility.

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<sup>5</sup> A justification for internet charges/cell phone monthly plan and device fees and its relation to the research must be attached as supporting backup when submitting an expense report.

<sup>6</sup> Patent Costs are fully eligible expenses on a GPPI. It is the **ONLY** exception to the Personal Benefit Rule. However, as determined by the tax consultants at PwC, the reimbursement of patent costs represent a taxable benefit and will be included on the PI's T4.

<sup>7</sup> In circumstances where a part of the eligible expense produces a personal benefit, only the proportion relating to the research activity will be eligible on a GPPI.

OTHER RESTRICTIONS:

All expenses charged to a GPPI must also adhere to Concordia University policies.

<https://www.concordia.ca/about/policies/sector.html>

Any unspent amount remaining upon termination of a GPPI account shall be distributed as follows:

50% to VPRGS account and 50% to home faculties of the Principal Investigator. These returned funds will be redistributed with consideration of the core principle of a GPPI account; to support research and research creation activities.