

## UON Restricted Research Cost Collectors - Guidelines

### Overview

Restricted Research Cost Collectors are intended to operate as a means for researchers to fund and incur research-related expenses that are not able to be attributed to an active research project.

Restricted research cost collectors are akin to a 'bridging account', with a unique fund source to distinguish them from all other research cost collectors for reporting and analysis purposes.

"Restricted" means that the funds will roll over from year to year.

### Conditions for the movement of funds from a Research Account into a Restricted Research Cost Collector:

- Research project completed to the satisfaction of the Funding Agency
- No legal requirements to return unspent funds to the Funding Agency at the end of a project
- No legal requirement for the funds to be spent solely on the project or as specified in an Agreement
- No financial acquittal required showing the expenditure of the funds
- No transfers (credits) from other restricted research funds such as block grants (RIBG, JRS, etc)
- Not on the Australian Competitive Grant Register as there could be a change in the HERDC reporting from research revenue to research expenditure
- Amounts can only be credited to a restricted research cost collector by transferring the surplus from a completed research project (either UON research projects or as part of the NI migration), provided that the funding agreement permits retention of surplus amounts after the completion of the research project. For certainty, a researcher may not donate to UON and direct that donation to a restricted research cost collector that has been made available to the researcher.
- Prior to movement of funds from a research account to restricted research cost collector the project has met all project completion expectations (eg final report submitted) and the transfer has the approval of the research accounting team
- Expenses charged to the restricted research cost collector may not be subsequently reallocated to another cost collector, including a research project cost collector. That is, once expenses are allocated to a restricted research cost collector they will remain there and may not be transferred or journaled elsewhere. This approach is in accordance with typical research grant rules and is to minimise the administrative cost while maximising assistance to the researcher.
- Individual researchers are responsible for monitoring expenditure in their restricted research cost collectors and must ensure that the cost collector does not go into deficit.
- If/when a researcher ceases to be an employee or conjoint then the balance of the restricted research cost collector will remain with UON and transfer to the DVC (R&I) to use for strategic research purposes. It is essential that it is understood that the restricted research cost collector is wholly owned by UON and merely made available to a researcher for research purposes. Use is subject to the delegations policy and all expenditure requires approval in accordance with that policy. As such,

research bridging accounts may not be used for personal purposes, paid to a researcher or a related party of a researcher.

**Allowable expenditure of funds in restricted research cost collectors:**

- To support research at The University of Newcastle
- To employ research staff
- To purchase research equipment
- To purchase computers to support research activity
- To purchase conference travel (both for self or research staff)
- To fund publication expenses
- To support a research visitor to UON
- To support the UON researcher travelling overseas to build research collaboration in line with UON travel policy and procedure
- To buy out teaching with the approval of the Head of School

**Non-allowable expenditure of funds in restricted research cost collectors**

- To provide additional salary payments 'on top of' a University salary or other 'bonus' payments
- To support personal/private travel
- To fund any cost incurred for an accompanying spouse, partner, or dependant when travelling.

Please note that restricted research cost collectors will be periodically audited to ensure expenditure in line with the above conditions.

Please note further that following the initial audit these guidelines may be reviewed and refined, in consultation with users.

**For further information please contact:**

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