



# TRI-COUNCIL INFORMATION SESSION

APRIL 2013



# General Principles

- Grant funds must contribute towards the direct costs of the research for which the funds were awarded. The institution has the right and responsibility to withhold payment of expenses submitted for reimbursement by the grantee that contravene Agency requirements or institutional policy.



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# Using Your Research Grant Funds

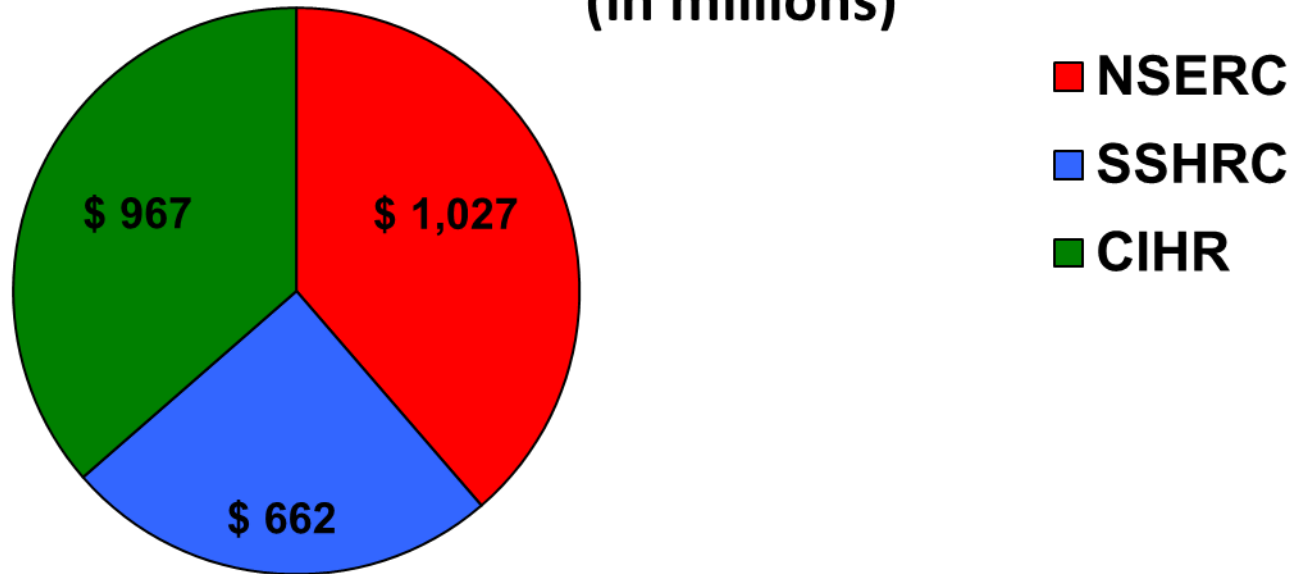


# Agenda

- The Agencies' Financial Investment in Research
- The Accountability Partnership
- The Roles & Responsibilities of the Partners
- Requirements when Using Grant Funds



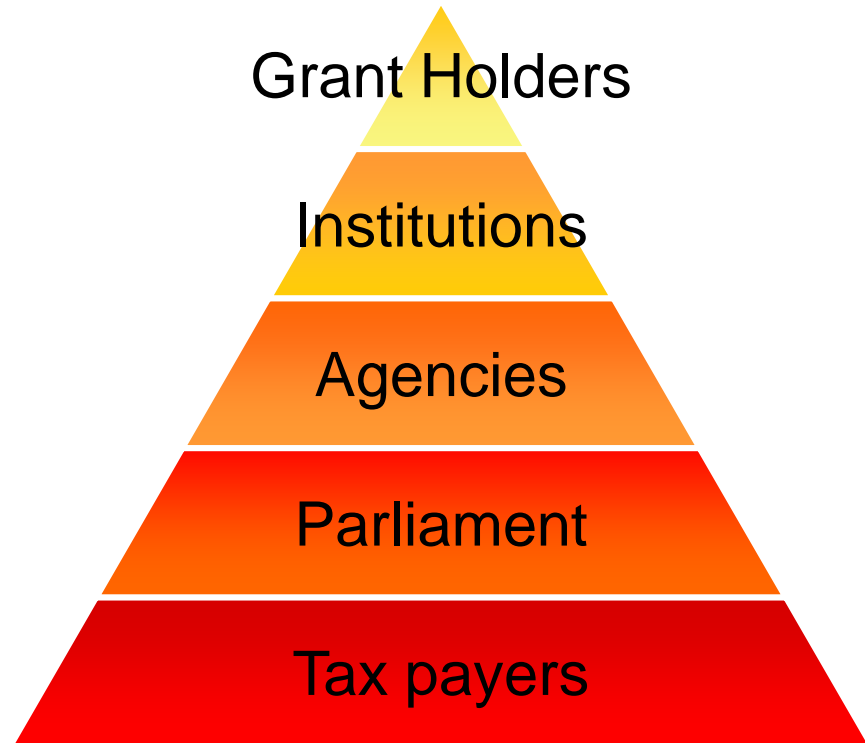
## The Agencies Investment in Research 2010 - 11 Fiscal Year (in millions)



**Total : 2.66 Billion \$**



# The Accountability Partnership





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# The Memorandum of Understanding (MOU) on the Roles and Responsibilities in the Management of Federal Grants and Awards



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# The Roles and Responsibilities Agencies

- Timely release of approved grant funding
- Detailed grant fund payment information
- Clear, concise requirements for fund use
- Timely response to inquiries
- Consultation on major program changes
- Conduct financial monitoring reviews of grant and award funds.





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# The Roles and Responsibilities Institutions

- Provide an appropriate physical and organizational infrastructure
- Implement effective policies, systems & controls
- Perform ongoing oversight of grant fund usage
- Provide administrative and financial support to grant holders
- Monitor the eligibility status of grant holders
- Annual reporting to granting Agencies.



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# The Roles and Responsibilities Grant Holders

- Day to day management of their grant funds
- Compliance with the Agencies' policies and guidelines
- Timely notification of changes in eligibility status
- Provision of required annual reports
- Recognition of Agencies funding support.



# The Roles and Responsibilities Grant Holders

- The Grantee (or his/her delegate) is responsible for authorizing **ALL** expenditures from his/her account.
- The signature certifies that:
  - all expenditures on the claim are for the purpose for which the grant was awarded;
    - all expenditures on the claim are **eligible expenses**;
    - all goods and/or services **have been received**;
  - the charges included have not been claimed for reimbursement from other sources; and
  - reimbursements for expenditures received from other sources or institutions must be disclosed to the administering institution.



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# The Tri-Agency Financial Administration Guide April 2013



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# Use of Grant Funds - General Principles

- Direct and necessary costs of research only
- Effective and economic use of funds
- Equipment purchased is the property of the Institution
- If no written Agency policy, the Institution's policy applies
- Agencies defer to Institutions' conflict of interest policies
- Institutions can withhold payment of expenses approved by grant holders that contravene Agencies' requirements or Institutions' policies



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# Categories of Expenses



# Compensation-Related Expenses (NSERC Grants)

## Eligible

- Salaries and Institutional non-discretionary benefits (*per Institutions' policy*)
- Stipends (*per Institutions' policy*)
  - Salaries and Stipends to postdoctoral fellows are limited to two years' support from the Agency. Three years' support is acceptable, when justified
  - Stipends to visiting researchers up to a maximum of \$2,000 per month for up to 125 days per year, not including travel and subsistence costs
  - Clarification on Salary remuneration for Research Personnel
- Consulting fees
- Fees paid to research subjects
- Subcontracting costs
- Clerical salaries directly related to dissemination activities
- Honoraria for guest lecturers.

## Ineligible

- Salary of Grant holders or persons eligible to apply for funding from Agencies
- Administrative charges and fees
- Compensation-related benefits to recipients of stipends
- Discretionary severance and separation packages.



## Compensation-Related Expenses (SSHRC Grants)

### Eligible

- Salaries and Institutional non-discretionary benefits (*per Institutions' policy*)
- Stipends (*per Institutions' policy*)
- Consulting fees
- Fees paid to research subjects
- Subcontracting costs
- Clerical salaries directly related to dissemination activities
- Honoraria for guest lecturers
- Release Time Stipends only when awarded
- Salary Replacement Allowances only when included in a particular funding opportunity.

### Ineligible

- Salary of Grant holders or persons eligible to apply for funding from Agencies
- Administrative charges and fees
- Compensation-related benefits to recipients of stipends
- Discretionary severance and separation packages.





# Compensation-Related Expenses (CIHR Grants)

## Eligible

- Salaries and Institutional non-discretionary benefits (*per Institutions' policy*)
- Stipends (*per Institutions' policy*)
- Consulting fees
- Fees paid to research subjects
- Subcontracting costs
- Clerical salaries directly related to dissemination
- Honoraria for guest lecturers.
- Release Time Allowances only when included in a particular funding opportunity

## Ineligible

- Salary of Grant holders or persons eligible to apply for funding from Agencies
- Administrative charges and fees
- Compensation-related benefits to recipients of stipends
- Discretionary severance and separation packages.
- Payments to practicing clinicians participating in the research on a part-time basis unless specified in the Funding Opportunity.
- Payments to individuals participating in the research as an investigator and who receive remuneration for teaching or service work unless specified in the Funding Opportunity.



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# Compensation-Related Expenses

## Supporting Evidence Requirements

- Name of the person
- Position or category of employment
- Salary or stipend
- Duration of compensation
- Details of supplementary benefits
- Authorization of grant holder or delegate



# Travel and Subsistence Expenses

## Eligible

- Transportation
- Meals & accommodation
- Travel cancellation insurance
- Travel health insurance (if not provided by employer or other sources)
- Safety-related expenses for field work travel
- Entry visa fees
- Relocation costs for research personnel and their immediate family
- Child care expenses as specified by the Agencies (For traveling nursing mothers or single parents)

## Ineligible

- Commuting (home to/from work and between two workplaces)
- Passport & immigration fees
- Thesis examination/defense related travel
- Reimbursement of airfare acquired with frequent flyer points.



# Travel and Subsistence Expenses

## Supporting Evidence Requirements

- Purpose of trip
- Dates & destinations
- Prospectus or program for conference related travel
- Details of daily expenses
- Details of vehicle usage
- Original receipts (no credit card slips).
- Original air travel ticket & boarding passes (if available) or any other evidence that support travel expenses claimed
- Separate claim for each claimant for each trip
- Traveler's affiliation to the grant holder's research project
- Signature of claimant and grant holder or delegate
- Signature of department head or dean for grant holder's or visiting researchers travel claim.



# Sabbatical and Leave Periods

## Eligible

- Vehicle required for field work
- Direct costs for research work (including travel and accommodations)
- Equipment & materials transportation (to and from sabbatical location)
- Travel to conferences
- Round trip travel between home institution and sabbatical location (NSERC/CIHR grants limited to one round-trip only)

## Ineligible

- Transport of research personnel for supervisory or academic purposes
- Travel to home institution for supervisory or academic purposes
- Living expenses



# Sabbatical and Leave Periods

## Supporting Evidence Requirements

- Original invoices, contracts, receipts
- Travel claim and supporting documents for travel (see supporting evidence requirements for travel and subsistence expenses)
- Authorization of grant holder or delegate
- Signature of Department Head or Dean for grant holder's travel claims.



# Equipment and Supplies Expenses

## Eligible

- Research equipment and supplies (refer to Table in the Tri-Agency Financial Administration Guide)
- Travel to manufacturer (for major equipment purchases only)
- Shipping for purchased equipment
- Extended warranty for equipment
- Brokerage & customs charges
- Staff training on use of equipment or specialized facility
- Maintenance and operating costs for equipment/vehicles used for research

## Ineligible

- Insurance (Equipment & Vehicles)
- Space/facilities rental
- Construction/renovation of facilities



# Equipment and Supplies

## Supporting Evidence Requirements:

- Original invoices, contracts, receipts
- Purchase price
- Justification detailing the relation of expenses to the research project
- Authorization of grant holder or delegate





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# Computers and Electronic Communications

## Eligible

- Computers, modems, and other hardware and specialized software required for the research (if not normally provided by the institution and with adequate justification)
- Internet service for research at home or at the Institution (if not normally provided by the Institution)
- Cell phones or smartphone devices when they are necessary for data collection, and/or personnel safety reasons with adequate justification.

## Ineligible

- Monthly connection or rental costs of telephones
- Connection or installation of communication lines
- Voice mail
- Library acquisitions, computer and other information services provided to all members of the Institution.



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# Computers and Electronic Communications

## Supporting Evidence Requirements:

- Original invoices, contracts, receipts
- Justification detailing the relation of expenses to the research project
- Authorization of grant holder or delegate.



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# Dissemination of Research Results

## Eligible

- Development & maintenance of Web-based information
- Dissemination of findings –via traditional & contemporary means
- Page charges for published articles including open access costs
- Manuscript preparation
- Translation
- Workshops, seminars directly related to the research



# Dissemination of Research Results

## Supporting Evidence Requirements:

- Original invoices, contracts, receipts
- Authorization of grant holder or delegate



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# Hospitality Expenses

## ***Networking***

A formal courtesy between the grant holder and guest researchers.

## ***Research related activities***

Assemblies that aid and contribute to the achievement of the research objectives such as meeting with partners and stakeholders.



# Hospitality Expenses

## Eligible

- Non-alcoholic beverages
- Meals

## Ineligible

- Alcoholic beverages
- Entertainment
- Gifts
- Regular interactions with colleagues



# Hospitality Expenses

## Supporting Evidence Requirements:

- Purpose of the event
- Date(s) of the event
- Number of participants
- Original receipts (no credit card slips)
- Authorization of grant holder or delegate.



# Services & Miscellaneous Expenses

## Eligible

- Recruiting costs for research personnel
- Safe disposal of waste
- Books, periodicals, specialized office supplies, not provided by the Institution
- Training/development in novel techniques necessary for the research
- Specialized courses with adequate justification
- Professional association or scientific society memberships necessary for the research
- Monthly parking fee for a vehicle specifically required for field work & when used for that purpose.





# Services and Miscellaneous Expenses

## Ineligible

- Staff recognition and awards
- Education related costs such as thesis preparation, tuition fees leading up to a degree
- Professional training or development
- Cost for preparation of teaching materials
- Basic services & supplies for research labs (i.e. heat, distilled water etc)
- Insurance costs for buildings/equipment
- Regulatory compliance costs including ethical review, biohazards, environmental assessments
- Monthly parking unless specifically required for field work
- Sales tax to which an exemption or rebate applies
- Regular clothing
- Patenting
- Moving a lab



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# Services and Miscellaneous Expenses

## Supporting Evidence Requirements:

- Original invoices, contracts, receipts
- For internal acquisitions/services costs:
  - documentation describing the acquisition/service
  - if a shared acquisition/service, the method of calculating the allocation of the costs
- Authorization of grant holder or delegate
- Appropriate justifications of all expenditures (i.e. economic benefits to a professional association)



# Consequences of Fund Misuse

- **Ineligible cost**
  - Reimbursement to grant holder account
- **Frequent ineligible costs**
  - Freeze or termination of grant fund
  - Committee on Professional and Scientific Integrity
- **Fraudulent use of funds**
  - Legal authorities



# WEB SITE ADDRESSES

- CIHR: [www.cihr-irsc.gc.ca](http://www.cihr-irsc.gc.ca)
- NSERC: [www.nserc-crsng.gc.ca](http://www.nserc-crsng.gc.ca)
- SSHRC: [www.sshrc-crsh.gc.ca](http://www.sshrc-crsh.gc.ca)