



# TRI-AGENCY INFORMATION SESSION

November 2016



# Agenda

- Certifications
- Scientific Stores
- Compliance Criterion
- Highlights from the 2016 Tri-Agency Financial Administration Guide
- Adequate Justifications
- Eligibility and Compliance of Expenditures
- The Roles & Responsibilities of the Partners
- The Tri-Agency Financial Administration Guide



# Certifications

- Each certification body sends an excel file of certification initial & ongoing approval status to Research Finance:
  - Animal REB
  - Biosafety Committee
  - Human – Hamilton Integrated REB (medical board)
  - Human – McMaster REB (general board)
  - Required by Tri-Agencies & McMaster Research Integrity Policy
- “Emerging ethics” on established projects
  - Get approval from appropriate certification body
  - Inform Research Finance



---

# Incentives paid for research recruitment and participation

## Supporting Evidence Requirements

- Submit ethics application to a Research Ethics Board (REB) detailing incentive plan (method of distribution, value of incentives, number of people receiving incentive);
- Obtain REB approval for the incentive plan;
- Proof of payment of incentives (e.g. signed receipts, coded list of recipients, attestation of researcher and/or others involved in incentive payment, REB certification number is identified on the claim).
- Balance your requirement to (a) maintain study participants' confidentiality while (b) complying with Tri-Agency financial accountability.



# Scientific Stores

- Tri-Agency Requirement
- Types of Delegates
- Who can purchase?
- Where to Purchase? Scientific Stores vs. Campus Store
- Who can be Purchasing Delegate
- **Deadline: December 1, 2016**



# Scientific Stores

- How to introduce purchasing delegates
  - Any difference with PI Delegate form?

### Signing Authority Delegation for Scientific Stores Purchases

In addition, I hereby grant the following people signing authority on my project(s) for purchases from scientific stores. If no project numbers are indicated, the person has blanket authority on all current projects. Any change in project signing authority will be authorized by me in writing and sent to Research Finance for action.

NAME OF PURCHASING DELEGATE	EMPLOYEE ID #	PROJECT NUMBER(S)	END DATE

Note: Excel listing of delegates is optional in lieu of above chart. Please ensure that Name, ID, Project and Date are included.

### Approval

NAME OF PROJECT HOLDER	DEPARTMENT	SIGNATURE	DATE (mm/dd/yy)



# Scientific Stores

- What has changed in **purchasing process**?
  - Active ID
  - Project Chartfield
- Purchasing Delegate in **specific** Research Project(s)
- Scientific Stores at ABB and HSC





# Scientific Stores

- Why not any student?

2<sup>nd</sup> phase (2017) – Enhancement in the system





# Compliance Criterion

- PI or Delegate Approval
- Eligibility of Expense
- Proper Back-up



# Highlights from the 2016 Tri-Agency Financial Administration Guide

- Responsibility and accountability: no changes
- Use of Funds
  - Compensation Related expenses – New in guide but existing policy – **SSHRC only** - Postdoctoral researchers holding a fellowship or receiving a stipend or salary from another researcher's grant may apply for and hold their own research grant
  - Travel and Subsistence Costs – now harmonized
    - Collaborators' travel expenses
    - Nursing mothers travel cost



---

# Highlights from the 2016 Tri-Agency Financial Administration Guide

- Sabbatical Leave – travel costs to and from institution now harmonized
  - Living expenses such as subsistence and accommodations costs not eligible
- Computer and Electronics Communications
  - Home internet now non-eligible



---

# Highlights from the 2016 Tri-Agency Financial Administration Guide

- Reporting and Supporting Evidence
  - More clarity on the need to have evidence that demonstrates the link to the research



# General Principles

- Grant funds must contribute towards only the direct costs of the research, must be used effectively and economically and be essential for the research – with proper supporting documentation and/or detailed justification
- The institution has the right and responsibility to withhold and withdraw approval of expenses that contravene Agency's requirements or institutional policy.



---

# The Roles and Responsibilities Agencies

- Provide public resources to promote and assist research, while being accountable to the Canadian people for the use and outcome of these funds, and ensure that the activities are conducted with the highest legal, ethical and financial standards



---

# The Roles and Responsibilities Institutions

- Provide appropriate physical and organizational infrastructure to conduct the research
- Implement appropriate and effective policies, administrative systems and controls to ensure that the research is conducted in compliance with all agencies' requirements including withholding or withdrawing approval of expenses that contravene the Agency's or Institutional policies





# The Roles and Responsibilities Grant Holders

- By drawing on the funds the grantee confirms that he/she will comply with all terms and conditions of the award
- 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 project.
- The authorization 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.



# Adequate Justifications

- Travel:
  - Must define the purpose of the trip and the link to the funded research.
- Hospitality
  - Must define the purpose or circumstance for the hospitality and the link to the funded research



# Adequate Justification

- Equipment and Supplies
  - Role of the institution: provide the infrastructure and equipment as per the Institutional Agreement – equipment belongs to the institution
  - When is justification needed:
    - Computer and related hardware
    - Cellular phones, smartphone or other electronic devices only when they are necessary for research purposes and/or for personal safety
    - Specialized software
    - When link to the funded research is not evident
    - Specialized office supplies



# Adequate Justification

## Equipment and Supplies (Cont'd)

An adequate justification must demonstrate that the purchase is:

- Directly related to and necessary for the advancement of funded research
- Not normally provided by the institution
- An economical use of funds
- A need that is not met by equipment currently available or in the grant holder's possession



---

# Eligibility and Compliance for Research Expenses

## Travel Purpose:

Sample provided by Researcher – inadequate

The conference in Victoria, B.C. is related to my research on molecular biology

Ideal purpose:

Should answer: Who? What? Why? Where? When? How?

I, (claimant – affiliation to the research project) attended ABC conference in Victoria from November 1, 2016 to November 4, 2016 which discussed molecular biology that is related to my grant because I am hoping to apply the theory presented to my lab experiments.



# Eligibility and Compliance for Research Expenses

## Travel Purpose:

Sample provided by Researcher – inadequate

I needed to arrive early for my conference in Poland for research purposes.

Ideal purpose:

I (claimant, affiliation to the research project) arrived 2 days earlier at ABC conference location in Warsaw, Poland because I had to meet with my co presenter Professor Todd from University of Warsaw to go over material we would be co presenting at the ABC conference on the economic crisis in Europe from November 1, 2016 to November 4, 2016.





---

# Eligibility and Compliance for Research Expenses

## Equipment Justification:

### Sample provided by Researcher

The printer I purchased was necessary for printing copies of my research results on the effect of chemical spills for dissemination at the conference in Berlin (explains printing not the printer)

### Ideal justification:

- The printer purchased is required for the research because it is permanently connected to the equipment and prints results at a set timeframe.
- The printer purchased is required for the research because it is more economical to print our surveys then to have them printed at the Print shop.



Social Sciences and Humanities  
Research Council of Canada

Conseil de recherches en  
sciences humaines du Canada

Canada



---

# The Tri-Agency Financial Administration Guide October 2016



---

# Use of Grant Funds - General Principles

- Direct and necessary costs of the funded 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



Social Sciences and Humanities  
Research Council of Canada

Conseil de recherches en  
sciences humaines du Canada

Canada



# Categories of Expenses



# Compensation-Related Expenses

## 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 **(NSERC & SSHRC)**
  - Three years' support is acceptable, when justified & offered up front and reported to the Agency with a written justification within one month of an offer being accepted **(NSERC only)**.
  - 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 **(NSERC only)**
  - For those with a PhD degree (or equivalent) the maximum period of support is 3 years **(CIHR only)**
  - For those with a health professional degree who are not enrolled in a graduate degree program, the maximum period of support is four years **(CIHR only)**
  - For those with a health professional degree who are enrolled in a graduate degree program, the maximum period of support to complete the degree is five years and includes funding received to complete a Master's degree or non-degree research training **(CIHR only)**
- Consulting fees
- Fees paid to research participants where approved by a Research Ethics Board
- Subcontract costs



# Compensation-Related Expenses

## Eligible

- Clerical salaries directly related to dissemination activities
- Honoraria for guest speakers
- Release Time Stipends only when awarded (**SSHRC only**)
- Salary Research Allowances (**SSHRC only**) or Release Time Allowances (**CIHR only**) only when included in a particular funding opportunity.
- Salary to project coordinators (**SSHRC only**)

### Notes:

Postdoctoral researchers holding a fellowship or receiving a stipend or salary from another researcher's grant may apply for and hold their own research grant (**SSHRC only**)

Trainees & research associates may receive a salary and/or stipend on grants including those on which they are co-applicants (**CIHR only**)



# Compensation-Related Expenses

## Ineligible

- Any part of the salary, or consulting fee of Grant holders or persons eligible to apply for funding from Agencies (exception: see note regarding Postdoctoral researchers **SSHRC only**)
- Any form of compensation to co-applicants and collaborators of the grant regardless of their eligibility to apply for grants (**NSERC and SSHRC only**)
- Administrative (or management) 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 (**CIHR only**)
- 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 (**CIHR only**)





# Compensation-Related Expenses

## Ineligible

- Research time allowance requests will not be considered for the following (**CIHR only**):
  - Individuals with salaried academic appointments
  - The cost of teaching time to allow the individual to engage in research
  - Supplementing or replacing part of the salary of a researcher on sabbatical from their main appointment



---

# 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
- Affiliation to the grant
- Authorization of grant holder or delegate



# Travel and Subsistence Expenses

## Eligible

- Air travel must be claimed at the lowest rate available, not to exceed full economy fare
- Travel cancellation insurance and seat reservation charges
- Travel health insurance (if not provided by employer or other sources)
- Meals and accommodations
- Safety-related expenses for field work travel
- Entry visa fees when required for the purpose of research
- Collaborators' travel and subsistence expenses related to research planning and exchange of information with the grantee or for the dissemination of research results; unless this is not permitted according to their formal participation in certain programs, as described in NSERC's Eligibility Criteria for Faculty (**NSERC only**)



# Travel and Subsistence Expenses

## Eligible

- Relocation costs for research personnel and their immediate family
  - Economy airfare; or
  - Cost of land travel, up to the equivalent of economy airfare
- Child care expenses while a nursing mother or single parent is travelling:
  - The eligible cost for a single parent is limited to overnight child care costs incurred while the grantee is travelling
  - The eligible cost for a nursing mother travelling with a child is limited to the customary cost of child care and airfare if applicable. If travelling with a caregiver, travel and accommodation cost can be claimed in lieu of and up to the equivalent of child care costs.



# Travel and Subsistence Expenses

## Ineligible

- Commuting costs of grantees and associated personnel (home to/from work and between two workplaces)
- Passport & immigration fees
- Costs associated with thesis examination/defense, including external examiner costs
- Reimbursement of airfare purchased with personal frequent flyer points programs.



# Travel and Subsistence Expenses

## Supporting Evidence Requirements

- Must define the purpose of trip including the link to the funded research
- Dates & destinations (person or location visited)
- Prospectus or program for conference related travel
- Details of daily expenses
- Details of vehicle usage
- Original itemized 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 trip
- Traveler's affiliation to the grant holder's funded research project
- Approval of claimant and grant holder or delegate
- Approval of department head or dean for grant holder's or visiting researchers travel claim.
- Trip ID identifier for expenses being paid that is occurring in the future



---

# 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 costs
- Gifts
- Regular interactions with colleagues



# Hospitality Expenses

## Supporting Evidence Requirements:

- Must define the purpose or circumstances of the event including the link to the funded research
- Date(s) of the event(s)
- Number of participants and the names of participants to determine external guests and to determine the purpose approver
- Original itemized receipts (no credit card slips)
- Authorization of grant holder or delegate.



# Sabbatical and Leave Periods

## Eligible

- Vehicle required for field work (with prior institutional approval; the vehicle must be licensed and insured during the sabbatical period)
- Direct costs for research work (including research assistance, bench fees and field work expenses, and including travel and accommodations)
- Equipment & materials transportation (to and from sabbatical location)
- Travel to conferences
- The costs of travel between the home institution and the sabbatical location, limited to one return trip ticket, except in unusual circumstances

## Ineligible

- Costs of transporting research personnel to and from a grantee's sabbatical location for supervisory or academic purposes
- Travel to home institution for supervisory or academic purposes
- Living expenses (subsistence and accommodation costs)



# 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
- Authorization 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)
- Transportation costs 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 Agency-supported research

## Ineligible

- Insurance costs (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 funded research project
- Authorization of grant holder or delegate



# Computers and Electronic Communications

## Eligible

- Computers, tablets, modems, emerging technology and other hardware and specialized software required for the funded research (if not normally provided by the institution and with adequate justification establishing the need in relation to the funded research)
- Cell phones, smartphone or other electronic devices when they are necessary for research purposes (data collection), and/or personnel safety reasons with adequate justification.
- Monthly plan fees for electronic devices when being used for the research purposes (data collection), and/or for personal safety reasons only

## Ineligible

- Monthly connection or rental costs of telephones
- Connection or installation of lines (telephone or other links)
- Voice mail
- Library acquisitions, computer and other information services provided to all members of the Institution.
- **Home Internet costs**



# Computers and Electronic Communications

- When is a justification needed:
  - Computer and related hardware
  - Cellular phones, smartphone or other electronic devices only when they are necessary for research purposes and/or for personal safety
  - Specialized software
  - When link to the funded research is not evident
  - Specialized office supplies





# Computers and Electronic Communications

## Supporting Evidence Requirements:

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



# Dissemination of Research Results

## Eligible

- Development & maintenance of web-based information, including website maintenance fees
- Dissemination of findings –via traditional venues as well as videos, CD-ROMs)
- Page charges for published articles including open access costs (e.g., costs of publishing in an open access journal or making a journal article open access)
- Research manuscript preparation
- Translation costs associated with dissemination of findings
- Workshops, seminars directly related to the funded research (including non-alcoholic refreshments or meal costs)



# Dissemination of Research Results

## Supporting Evidence Requirements:

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



# Services & Miscellaneous Expenses

## Eligible

- Recruiting costs for research personnel, such as advertising and airfare for candidates
- Safe disposal of waste
- Books, periodicals, specialized office supplies, computing equipment and information services not formally provided by the Institution to all its academic and research staff
- Training/development in novel techniques required for the conduct of the research project
- Specialized courses with adequate justification
- Professional association or scientific society memberships necessary for the research program/project
- Monthly parking fees for vehicles specifically required for field work and only for month(s) when field work was conducted
- Adjunct professors whose primary place of employment is outside the university sector can only use their funds for direct support of students (salaries/stipends and student travel costs), all other costs must be covered thorough other sources of funding (NSERC only).



# Services and Miscellaneous Expenses

## Ineligible

- Staff recognition and awards
- Education related costs such as thesis preparation, tuition and course fees leading up to a degree
- Professional training or development such as computer and language training
- Cost for preparation of teaching materials
- Basic services such as heat, light, water, compressed air, distilled water, vacuums and janitorial services supplied to all laboratories in a research facility
- Insurance costs for buildings/equipment
- Regulatory compliance costs including ethical review, biohazards or radiation safety, environmental assessments (includes laboratory gloves), or provincial or municipal regulations and by-laws
- Monthly parking fees for vehicles unless specifically required for field work
- Sales tax to which an exemption or rebate applies
- Regular clothing
- Patenting expenses
- Moving a lab



---

# Services and Miscellaneous Expenses

## Supporting Evidence Requirements:

- Original invoices, contracts, receipts
- For internal expense allocations or shared expenditures:
  - documentation indicating the exact charge made
  - the method of calculation or attribution
- 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**
  - The ineligible cost would be communicated and not approved
- **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)
- [http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/index\\_eng.asp](http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/index_eng.asp)





Social Sciences and Humanities  
Research Council of Canada

Conseil de recherches en  
sciences humaines du Canada

Canada



Questions?