



Western

TRI-AGENCY FINANCIAL ADMINISTRATION GUIDE

Western University

Research Finance, Financial Services

July 2014



Social Sciences and Humanities
Research Council of Canada

Conseil de recherches en
sciences humaines du Canada

Canada

ADMINISTRATION OF TRI-AGENCY GRANTS

This guide contains information regarding the use of federal funds for research from the Tri-Agencies (NSERC, SSHRC and CIHR). Also under their auspices are awards from the CRCs and NCEs. This document has been prepared to assist researchers and their delegates, administrative assistants, and anyone involved in the administration and spending of federally funded research projects.

The information contained in this document is accurate as of August 1, 2013. Please note the following:

- ▶ The funding agencies amend their guidelines periodically.
- ▶ The details contained in this guide are for most Tri-Agency funded projects. There are many different research programs from these funding agencies and eligibility requirements may differ slightly from those shown here.
- ▶ Additional eligible and non-eligible expenses specific to Tri-Agency programs are detailed in the Agencies' program literature.
- ▶ Expenditures listed are not exhaustive and have been provided for guidance. Additional details may be found at the Tri-Agency website located at: <http://www.nserc-crsng.gc.ca> Use of Grant Funds.

If you have questions regarding your research project, these eligibility guidelines or required supporting documentation please contact Research Finance at:

Research Finance, Financial Services
Support Services Building, Western University
519-661-2111 Ext. 83026
resfin@uwo.ca

ROLES AND RESPONSIBILITIES

- ▶ Tri-Agency funding is awarded to eligible researchers and is administered through the University's PeopleSoft Financial system.
- ▶ The University establishes appropriate systems and controls to ensure that Agency policies are followed.
- ▶ Account Holders must operate in compliance with the relevant Agency guidelines and University policies and business practices.
- ▶ All travel and expense reimbursements must be submitted by the claimant and approved by the Account Holder, or to the person to whom the claimant reports, if the claimant is the Account Holder.
- ▶ Research expenditures must be authorized by the Account Holder or his/her authorized delegate(s) in accordance with Agency policy.
 - Delegation of Authority means the sharing of spending authority with others
 - If delegation is required it must be clearly documented. This is accomplished by completing the Research Finance Delegation of Signing Authority (DoSA) form

GENERAL PRINCIPLES

- ▶ Expenses must be for the direct costs of the research for which the funds were awarded, and the benefits should be directly attributable to the project.
- ▶ Account Holders must ensure the Agency funding is spent effectively and economically, and the expenses must be essential for the research for which the funds were awarded.
- ▶ Equipment purchased belongs to Western University.
- ▶ If there is no written Agency policy covering a specific purchase, Western's policy applies. Please contact your Research Financial Officer should further clarification on policies be required.
- ▶ Agencies defer to Western's conflict of interest policies to ensure accountability and the responsible use of grant funds.
- ▶ Western University can withhold payment of any expenses approved by the Account Holders that contravene Agency or institutional policies.

COMPENSATION RELATED EXPENSES

Eligible	Ineligible
<ul style="list-style-type: none"> ✓ Salaries, stipends (certain conditions may apply) and benefits for research personnel (in accordance with Western's policies). ✓ Stipends to postdoctoral fellows are limited to 2 years' support (NSERC and SSHRC) ✓ Consulting fees ✓ Participant incentives paid to research subjects, where the use of human subjects has been approved by a Research Ethics Board ✓ Subcontract costs ✓ Clerical salaries directly related to dissemination activities ✓ Honoraria for guest lecturers ✓ Non-discretionary severance for research personnel paid from the project (pro-rated to the most recent renewal) 	<ul style="list-style-type: none"> ✗ Salaries and benefits for researchers or persons eligible to apply for funding from Agencies ✗ Discretionary severance and separation packages ✗ Administrative charges and fees

Supporting Evidence Required

- Name of the person
- Position or category of employment
- Salary or stipend
- Duration of compensation
- Details of employee benefits charged
- Authorization of Account Holder or delegate

TRAVEL AND SUBSISTENCE EXPENSES

Eligible

- ✓ Transportation (at the lowest rate available)
- ✓ Meals and accommodation
- ✓ Travel health insurance for research personnel who do not receive such benefits from Western
- ✓ Travel cancellation insurance and seat reservation charges
- ✓ Entry visa fee (for grantees and/or research personnel) when required for the purpose of research
- ✓ Safety-related expenses for field work travel
- ✓ Child care expenses as specified by the agencies (applicable to nursing mothers or single parents only)

Ineligible

- ✗ Commuting (home to/from work and between two workplaces)
- ✗ Passport and immigration fees
- ✗ Reimbursement of airfare acquired with frequent flyer points
- ✗ Thesis defense or thesis examination related travel including external examiner's costs

Supporting Evidence Required

- ▶ Purpose of trip
- ▶ Details of daily expenses
- ▶ Prospectus or program for conference related travel
- ▶ Original detailed receipts (credit card summary is not acceptable)
- ▶ Original air travel ticket and boarding passes
- ▶ One claim per trip, per person. For any subsequent related expense(s), a new claim must reference the original claim number. Cannot combine trips on a single claim.
- ▶ Claimant's affiliation to the Account Holders research project
- ▶ Signature or electronic approval of claimant and Account Holder or delegate
- ▶ One-over-one signature or electronic approval for the Account Holder's travel claim
- ▶ Dates and destination information
- ▶ Details of vehicle usage

SABBATICAL AND LEAVE PERIODS

Eligible

- ✓ Direct costs for research expenses
- ✓ Travel costs to attend conferences
- ✓ Vehicle costs required for field work (prior institutional approval required)
- ✓ One round trip ticket between the home institution and the sabbatical location (NSERC and CIHR only)
- ✓ Transportation costs to move research equipment or material to and from the sabbatical location

Ineligible

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

Supporting Evidence Required

- Original invoices, contracts, receipts
- Travel claim and supporting documents for travel
- Separate claim for each claimant per trip
- Claimant's affiliation to the Account Holder's research project
- Signature or electronic approval of claimant and Account Holder or delegate
- One-over-one signature or electronic approval for the Account Holder's travel claim

EQUIPMENT AND SUPPLIES EXPENSE

Eligible	Ineligible
<ul style="list-style-type: none"> ✓ Research equipment and research supplies (including lab notebooks and paper used for research) ** ✓ Travel to manufacturer (for major equipment purchase) ✓ Transportation costs for purchased equipment (including brokerage and customs charges) ✓ Extended warranty for equipment ✓ Costs of training staff to use equipment or a specialized facility ✓ Maintenance and operating costs of equipment and vehicles used for research 	<ul style="list-style-type: none"> ✗ Office supplies for laboratory employees, researchers and students (paper clips, pens, file folders, writing pads, binders, wastebaskets, general purpose computer paper and ink, ...) ** ✗ Equipment and supplies for teaching ** ✗ Insurance costs for equipment and research vehicles ✗ Space / facility rentals ✗ Construction / renovation costs ✗ Office furnishings

** Please see agency reference table for additional information about eligible and non-eligible expenses for stationery and office supplies at:

http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-guideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp

Supporting Evidence Required

- Original invoices, contracts, receipts
- Justification at time of purchase for supplies expenses (required in relation to the research project).
- Authorization of the Account Holder or delegate

COMPUTERS & ELECTRONIC COMMUNICATION EXPENSES

Eligible

- ✓ Computers, tablets, modems, emerging technology and other hardware and/or specialized software required for research (with adequate justification provided at the time of purchase)
- ✓ Internet service at home or at the Institution if required for the purpose of research, and only when service is not normally provided by the Institution. Adequate justification is required
- ✓ Cellular phones and smartphone devices, and associated monthly plan fees, when necessary for data collection or for safety. Pre-approval from the Agency is required

Ineligible

- ✗ Monthly connection or rental costs of telephones
- ✗ Cellular phones and smartphone devices (rental or purchase), long distance or local charges, *unless necessary for research data collection with adequate justification and Agency pre-approval*
- ✗ Library acquisitions, computer and other information services provided to all members of the institution
- ✗ Connection or installation of communication lines
- ✗ Voice mail charges

Supporting Evidence Required

- ▶ Original invoices, contracts and receipts
- ▶ adequate justification provided at the time of purchase for computers and other emerging technology, hardware and specialized software
- ▶ Documented Agency approval for cellular phones and smartphone devices
- ▶ Authorization of Account Holder or delegate

DISSEMINATION OF RESEARCH RESULTS

Eligible

Ineligible

- ✓ Development and maintenance of Web-based information
- ✓ Dissemination of findings using traditional and contemporary venues (videos, CD-ROMs, etc)
- ✓ Page charges for published articles including open access costs
- ✓ Manuscript preparation costs, including paper and ink cartridges for printing different manuscript versions
- ✓ Translation costs associated with dissemination of findings
- ✓ Costs of holding workshops or seminars directly related to the funded research (including non-alcoholic refreshments or meals)

Supporting Evidence Required

- Original invoices, contracts, receipts
- Authorization of the Account Holder or delegate

HOSPITALITY EXPENSES

Eligible Context:

Hospitality costs (non-alcoholic refreshments or meals) for networking purposes in the context of formal courtesy between the grantee and guest researchers and research-related activities in the context of assemblies that facilitate and contribute to the achievement of the research objectives (e.g., grantee meeting with partners, stakeholders, guest researchers).

Eligible	Ineligible
<ul style="list-style-type: none"> ✓ Non-alcoholic beverages ✓ Meals 	<ul style="list-style-type: none"> ✗ Alcoholic beverages ✗ Entertainment ✗ Gifts

Supporting Evidence Required

- ▶ Purpose of the event
- ▶ Date(s) of the event
- ▶ Number of participants and/or list of participant's names
- ▶ Original detailed receipts (no credit card slips or statements)
- ▶ Authorization of Account Holder or delegate

SERVICES AND 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
- ✓ Monthly parking fees for a vehicle specifically required for field work and only for the month(s) when field work was conducted
- ✓ Professional association or scientific society membership necessary for the research project







Ineligible

- ✗ Education related costs such as thesis preparation, tuition and degree course fees
- ✗ Costs for preparation of teaching materials
- ✗ Regulatory compliance costs including ethical review, biohazards, environmental assessments, or provincial/municipal regulations and by-laws
- ✗ Monthly parking fees for vehicles, unless specifically required for field work
- ✗ Basic services such as heat, light, water, compressed air, distilled water, vacuums and janitorial services supplied to all laboratories in a research facility
- ✗ Costs of moving a lab
- ✗ Regular clothing
- ✗ Patenting expenses
- ✗ Professional training or development
- ✗ Staff recognition and awards
- ✗ Insurance costs for buildings or equipment

Supporting Evidence Required

- ▶ Original invoices, contracts, receipts
- ▶ Authorization of Account Holder or delegate
- ▶ For internal acquisitions / service costs:
 - Documentation describing the costs
 - If a shared cost, the method of calculating the allocation between the parties involved

CONTACT RESEARCH FINANCE

Contact Information by Agency	
 <p>CIHR IRSC Canadian Institutes of Health Research / Instituts de recherche en santé du Canada</p>	<p>Meredith Legault, CMA Financial Officer mlegaul2@uwo.ca Ext. 85456</p>
 <p>CIHR IRSC Canadian Institutes of Health Research / Instituts de recherche en santé du Canada</p> <p>Robart's Research Institute only</p>	<p>Janice Koenig Financial Officer janicek@robarts.ca Ext. 24311</p>
 <p>NSERC CRSNG</p>	<p>Erin Moore, CPA, CA Financial Officer erin.moore@uwo.ca Ext. 85458</p>
 <p>Social Sciences and Humanities Research Council of Canada</p>  <p>Conseil de recherches en sciences humaines du Canada</p>  <p>Canada</p>	<p>Heather Loveridge, CMA Financial Officer hloverid@uwo.ca Ext. 87479</p>

For further information on who to contact please visit the Financial Services website and choose the tab for Research Finance. The 'who to contact?' link can be found at the bottom right corner or use the following url:

<http://uwo.ca/finance/res-finance/docs/contacts.pdf>