



Financial Services Handbook – Tri-Agency Grants



SSHRC  CRSH

Research Financial Services
November 2018



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Introduction to the Administration of Tri-Agency Grants

The information contained in this guide is accurate as of April 1, 2016, and is summarized from the Tri-Agency Financial Administration Guide found at:

URL: http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/index_eng.asp

Researchers and Administrators are encouraged to visit the Tri-Agency website to view complete eligibility rules. There are some research awards that may have additional guidelines and stricter spending requirements.

Roles and Responsibilities

- Researchers must operate in compliance with the relevant agency guidelines and all University policies
- Administrative, personnel and accounting procedures must conform to the standards, practices and policies of the University
- Each researcher authorizes expenditures in accordance with agency policies
- No one may initiate or authorize expenditures from a research fund without the authority of the researcher or their delegated authority

General Principles

- Equipment purchased against a grant is the property of the University
- Expenses must be for direct costs of the research funded
- Where no written agency policy covering a specific purchase exists, the University's policy applies
- Granting agencies defer to the University's Conflict of Interest Policy to ensure accountable and responsible use of grant funds
- The University may withhold payment of expenses approved by fund holders that contravene the agencies' requirements or the University's policies

Related Policies

The following policies are available on the [University Secretariat website](#), listed in alphabetical order:

- Approval and Delegation of Authority Policy
- Conflict of Interest and Commitment
- Equipment Inventory
- Payments to Individuals and Business Entities Policy
- Purchasing Policy
- Travel and Related Expenses Policy

Common Expenses

This handbook highlights sections of the Tri-Agency Financial Administration Guide and provides general information to assist grantees and administrators in determining the eligibility of expenses. A description of the supporting documents required for each type of expenditure category is included.

Expenses reimbursed to an individual must be claimed using the travel and expense system at <http://carleton.ca/travel/>.

All other purchases and payment requests must be submitted using “eShop” at <http://carleton.ca/eshop/>.

The following pages list the most common expenses charged against NSERC, SSHRC, and CIHR funds. Note that this list of examples is not exhaustive.

Compensation

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required/Method of Payment
<ul style="list-style-type: none"> ✓ Salaries and benefits for research personnel ✓ Salary for postdoctoral fellows (limited to a 2 year appointment NSERC and SSHRC) ✓ Salary for project coordinator (SSHRC only) ✓ Clerical salaries directly related to dissemination activities ✓ Stipends to visiting researchers (Max \$2,000/month for 125 days) ✓ Honoraria⁽ⁱ⁾ for guest lecturers ✓ Independent contractor⁽ⁱⁱ⁾ fees ✓ Fees paid to research subjects 	<ul style="list-style-type: none"> ✗ Salaries to the fund holder or person eligible to apply for funding from the agency ✗ Honoraria, consulting, or fee for service (including guest speakers) to anyone whose status makes them eligible to hold a Tri-Agency grant ✗ Salaries to co-applicants and collaborators of the grant (regardless of their eligibility to apply for grants) ✗ Administration, secretarial, clerical salaries ✗ Discretionary severance and separation packages 	<ul style="list-style-type: none"> ▪ Undergraduate students salary paid with Payroll Profile Form, submitted to Research Financial Services ▪ Graduate students salary/stipend paid with the Graduate Research Job Requisition system, through Carleton Central ▪ Postdoctoral fellows payment established based on letter of offer ▪ Any other salary paid with Payroll Profile Form, submitted to Research Financial Services ▪ Independent contractors⁽ⁱⁱ⁾ must be approved with the Independent Contractor Questionnaire and Indemnification Form ▪ Independent contractors are paid with a cheque requisition, with an invoice⁽ⁱⁱⁱ⁾ ▪ Study name, date of payment, and name of payee must be retained by the department (for confidentiality) for fees paid to research subjects

(i) Honoraria must be less than \$500.00 and not be required or expected by the payee, in accordance with Canada Revenue Agency regulations.

(ii) An individual or business entity's status as an independent contractor in accordance with Canada Revenue Agency regulations must be verified prior to engagement. The [Independent Contractor Questionnaire](#) and [Indemnification Form](#) must be renewed annually.

(iii) An independent contractor invoice must include a description of the work, the country in which the work was performed, the time period covered by the invoice, taxes if applicable, and the contractor's business number or social insurance number.

Travel and Subsistence

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required/Method of Payment
<ul style="list-style-type: none"> ✓ Economy class airfare ✓ Cancellation Insurance ✓ Seat reservation charges ✓ Economy class rail fare (first class permitted in the Ottawa-Toronto-Montreal corridor) ✓ Vehicle Rental ✓ Mileage as per the National Joint Council rates for the province in which the vehicle is registered ✓ Local transportation and parking for research related events ✓ Meal costs or per diems as per the National Joint Council rates ✓ Per diems for incidental costs as per the National Joint Council rates ✓ Accommodations ✓ Gifts to host for personal accommodation, to a maximum of \$50.00 per day ✓ Travel health insurance if not otherwise provided -refer to Carleton's HR website (NSERC/CIHR only) ✓ Entry visa fees ✓ Safety-related expenses (e.g. vaccines, protective gear, special clothing) ✓ Overnight child care for nursing mothers or single parents 	<ul style="list-style-type: none"> ✗ Commuting to/from home or between two places of employment ✗ Thesis defense or thesis examination related travel ✗ Airfare purchased with frequent flyer points ✗ Passport and immigration fees ✗ Mileage costs above the cost of economy airfare if chosen for personal convenience ✗ Personal expenses incurred while travelling ✗ Child care payments made to a spouse ✗ Pet care or lodging 	<ul style="list-style-type: none"> ▪ Separate travel claim for each trip ▪ Written justification for how the trip is directly related to the research ▪ Original receipts and boarding passes or secondary proof of travel ▪ Dates and destination(s) ▪ Prospectus or program for conference travel ▪ Details of vehicle usage if claiming mileage, including reason for opting to drive ▪ Traveller's affiliation to the research project ▪ One-up approval is required

Sabbatical/Research Leave

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> ✓ One trip between the home institution and sabbatical location ✓ Transportation costs to move research equipment or material to and from sabbatical location ✓ Travel to conferences ✓ Travel for field work ✓ Direct costs of research 	<ul style="list-style-type: none"> ✗ Living expenses ✗ Travel for supervisory or academic purposes 	<ul style="list-style-type: none"> ▪ Separate travel claim for each trip ▪ Written justification for how the trip is directly related to the research ▪ Original receipts and boarding passes where available ▪ Dates and destination(s) ▪ Prospectus or program for conference travel ▪ Details of vehicle usage if claiming mileage, including reason for opting to drive ▪ Traveller's affiliation to the research project ▪ One-up approval is required for travel

Hospitality

The Tri-Agency defines hospitality as: costs for networking purposes between the grantee and guest researchers; activities that facilitate and contribute to the achievement of the research objectives (e.g., grantee meeting with partners, stakeholders, guest researchers).

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> ✓ Meals ✓ Non-alcoholic beverages 	<ul style="list-style-type: none"> ✗ Alcoholic beverages ✗ Entertainment and gifts other than for networking purposes ✗ Regular interactions with colleagues from the institution, and personnel meetings ✗ Staff awards and/or recognition 	<ul style="list-style-type: none"> ▪ Date of the event ▪ Written justification of the event and how it is directly related to the research ▪ Names of participants and affiliation to the research grant ▪ Detailed original receipts ▪ One-up approval is required

Computer and Electronic Communications

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> ✓ Hardware and specialized software required for research, with adequate justification ✓ Cloud based storage charges, such as Drop Box ✓ Cellular phones and monthly plans when necessary for research purposes (e.g. data collection) or personal safety, with adequate justification 	<ul style="list-style-type: none"> ✗ Non-specialized software, such as Microsoft Office ✗ Monthly charges for home internet use ✗ Standard monthly connection or rental costs of telephones ✗ Installation of communication lines ✗ Voice mail ✗ Library acquisitions and other information services provided to all members of the University 	<ul style="list-style-type: none"> ▪ Written justification for all purchases indicating how it is being used to directly support research ▪ Original invoices or receipts

Equipment and Supplies

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> ✓ Research equipment ✓ Shipping and brokerage fees ✓ Travel to manufacturer (for major equipment purchases) ✓ Extended warranty ✓ Training on use of specialized equipment ✓ Maintenance and operating costs ✓ Lab supplies ✓ Stationary for research purposes (e.g. Lab notebooks, paper for lab operations, paper for data collection, questionnaires, workshops, etc.) 	<ul style="list-style-type: none"> ✗ Insurance ✗ Space or facilities rental ✗ Construction/renovation ✗ Office furniture ✗ Office supplies for lab employees (paper clips, pens, file folders, writing pads, etc.) ✗ Business Cards 	<ul style="list-style-type: none"> ✗ Written justification for how the expense is directly related to the research ✗ Original invoices or receipts

Dissemination of Research Results

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> ✓ Web-site development and maintenance ✓ Page charges and publishing costs ✓ Editing and translation ✓ Workshop, conference or seminar activities ✓ Dissemination media (traditional or electronic) 		<ul style="list-style-type: none"> ▪ Original invoices or receipts ▪ Written justification for how the expense is directly related to the research

Services and Miscellaneous Expenses

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> ✓ Recruiting costs for research staff ✓ Training personnel in novel techniques ✓ Membership in professional societies ✓ Specialized courses, with adequate justification ✓ Safe disposal of waste ✓ Books and reference materials ✓ Monthly parking fees for vehicles required for field work (only for months when field work is being conducted) 	<ul style="list-style-type: none"> ✗ Education-related costs, such as thesis preparation ✗ Teaching-related costs ✗ Professional training or development ✗ Basic services, such as water, compressed air, distilled water, etc. ✗ Costs associated with regulatory compliance ✗ Regular clothing ✗ Patenting fees ✗ Costs of moving a lab 	<ul style="list-style-type: none"> ▪ Original invoices or receipts ▪ Written justification for how the expense is directly related to the research

Other Activities

Advances for Payments to Participants

Advances of cash, or payment for gift cards, to be given to study participants may be requested. In order to clear these advances a list must be kept indicating when and how much remuneration was given to the participants. For confidentiality purposes the names are not required to be submitted and the list may be kept by the researcher but must be made available in the event of an audit. Inform your Financial Administrator when the funds have been given out so the expense may be recorded and the advance cleared.

Advances for Bulk Purchases (Pre-paid Expenses)

If items such as parking passes or taxi chits are purchased in bulk to be given out as needed the expense is considered an advance. In order to clear the advance a list must be submitted to your Financial Administrator which includes the name of the person who incurred the expense, the date it was incurred, and the reason it was incurred. Using parking passes as an example this would be who the pass was given to, the date it was given, and the reason they required parking that day.

Transfer of Funds between Institutions

Funds may be sub-granted to an eligible secondary institution, in which case the secondary institution assumes the responsibilities of the primary institution. NSERC and SSHRC only allow funds to be paid to co-applicants or co-investigators, listed on the notice of award. Partners may be paid via an invoice for services provided. Collaborators may be reimbursed for research related travel expenses only. CIHR allows funds to be transferred to both partners and collaborators. A list of eligible secondary institutions may be found on the [Tri-Agency website](#).

Researchers wishing to transfer funds to eligible secondary institutions may do so via [cuResearch](#). Further instructions are available from the [Electronic Records Administrator](#) at CORIS, ext. 6621.

Relocation of a Grantee to an Eligible Canadian Institution

When a grantee moves from one eligible Canadian institution to another, the Agencies will consider a request to transfer a research grant held by the grantee, provided that the grantee has obtained an eligible position at the new institution. Should the request be approved, the research grant held at the former institution will be transferred to the new institution and all corresponding funds will be closed at the former institution.

Information pertaining to the documents to be submitted can be found on the NSERC website.

Disposition of Equipment

Equipment purchased with grant funds belongs to the institution and not to the individual researcher. The Department Head must approve in advance the disposition of equipment for any reason. If equipment is being sold, the proceeds from the sale must be re-invested in research.

A researcher who is moving to another institution and wishes to take equipment with them, requires a letter of agreement between the two institutions confirming ownership of the equipment and the associated responsibilities, how the equipment will be used and what access researchers from each institution will have. http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/AdminMatters-QuestionAdmin_eng.asp

Contact Us

Research Financial Services:

Website: <http://carleton.ca/financialservices/research-accounting/>

Email: accounting@carleton.ca

Carleton Office for Research Initiatives and Services (CORIS):

Website: <https://carleton.ca/coris/>

Email: coris@carleton.ca