

A blurred image of a microscope with a blue light effect, serving as a background for the title.

Research Grants Administration Handbook

**User Handbook on the Administration of
Tri-Council Grants**

**Research Accounting
Finance Department
August 2017**

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ADMINISTRATION OF TRI-COUNCIL GRANTS INTRODUCTION

The information contained in this guide is accurate as of January 2017, and is summarized from the detailed 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 & RESPONSIBILITES

- ✓ 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 cost centre without the authority of the researcher or his/her authorized delegated signing authority

GRANT FUNDS – GENERAL PRINCIPLES

- Equipment purchased against a grant belongs to the University
- Expenses must be for direct costs of the research funded
- When there is no written agency policy covering a specific purchase 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 can withhold payment of expenses approved by grant holders that contravene the agencies' requirements or the University's policies.



Should you have any questions, or if you wish us to pursue any clarification pertaining to these guidelines, contact Research Accounting at ext. 20232

RESEARCH RELATED YORK POLICIES

Visit the following websites for detailed information on research related York policies and procedures:

Reimbursement of Expenses Policy

<http://www.yorku.ca/secretariat/policies/document.php?document=33>

Reimbursement of Expenses Procedure

<http://www.yorku.ca/univsec/policies/document.php?document=60>

Professional Expense Reimbursement (PER) Guidelines

http://www.yorku.ca/finance/documents/Professional_Expense_Reimbursements_Guidelines.pdf

Hospitality Policy

<http://www.yorku.ca/secretariat/policies/document.php?document=210>

Hospitality Procedure

<http://www.yorku.ca/secretariat/policies/document.php?document=211>

Procurement of Goods and Services Policy

<http://www.yorku.ca/secretariat/policies/document.php?document=27>

Procurement of Goods and Services Procedure

<http://www.yorku.ca/univsec/policies/document.php?document=58>

COMMON GRANT 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 against research grants. A description of the supporting evidence requirements for each type of expenditure category is included.

In the following pages is a list of the most common expenses charged against SSHRC, NSERC, CIHR and Canada Research Chair (CRC) grants. Note that this list of examples is not exhaustive.

Compensation

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> ✓ Salaries, stipends and benefits for research personnel ✓ Salary to Project Coordinator ✓ Consulting fees ✓ Contractor fees ✓ Fees paid to research subjects ✓ Sub-contract costs ✓ Clerical salaries directly related to dissemination activities ✓ Honoraria for guest lecturers – paid via Payroll ✓ Fees paid for the purposes participant recruitment such as modest incentives consider participation (i.e. to establish a potential participant pool) ✓ Post Docs limited to a 2 year appointment (NSERC and SSHRC) ✓ 3 year appointment is possible for foreign Post Docs with agency pre-approval (NSERC only) 	<ul style="list-style-type: none"> ✗ Salary or consulting fee of the grant holder or person eligible to apply for funding from the agency ✗ Compensation to co-applicants and collaborators regardless of eligibility to apply for grants ✗ Salary/stipend of students holding a master's, doctoral or postdoctoral award from the agencies (with some exceptions) ✗ Administration, secretarial, clerical salaries ✗ Discretionary severance and separation packages ✗ Honorariums not eligible if guest lecturer is eligible to apply for Tri-Agency funding 	<ul style="list-style-type: none"> ▪ Name of person being compensated ▪ Position or category of employment ▪ Salary or stipend amount ▪ Duration of compensation ▪ Details of supplementary benefits ▪ Approval of grant holder or authorized delegate ▪ Signed receipt from research subjects e.g. survey participants, interviewees. If confidential, contact resacct@yorku.ca ▪ Employment contract

🔥 *Honoraria, stipends and salaries to individuals and employees must be processed via the Human Resources, Payroll Department*

🔥 *Questions regarding payment to individuals should be directed to Paula Perri, Manager General Accounting - ext. 22000 or Angela Zeno, Manager Research Accounting - ext. 55668 (e.g. to determine if payment for a service is to be paid through Payroll or an Invoice.)*

Tri-Council Compensation Chart			
	NSERC	SSHRC	CIHR
Visiting Researchers	Travel & subsistence costs (meals accommodation) are eligible Max \$2,000 stipend per month	Travel & subsistence costs (meals accommodation) are eligible Stipend not eligible	Not eligible

Hospitality

Hospitality costs for networking purposes and other research related meetings e.g. grantee meetings with external partners and stakeholders (meals, non-alcoholic beverages) are eligible providing most of the attendees are external to York.

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> ✓ Non-alcoholic beverages 	<ul style="list-style-type: none"> ✗ Alcoholic beverages ✗ Costs of entertainment, hospitality and gifts are not eligible unless it's for networking purposes and other research related meetings. e.g. with partners, collaborators and most of the attendees are external stakeholders ✗ Regular interactions with colleagues from the institution and lab personnel meetings are not eligible ✗ Retreats with lab staff ✗ Staff awards and/or recognition 	<ul style="list-style-type: none"> ▪ Detailed purpose of the event and relation to funded research ▪ Date(s) of the event ▪ Number of participants and names/affiliation e.g. Professor J. Smith – U of Toronto ▪ Detailed original receipts ▪ Approval of grant holder and the Dean, Chair, Director, Principal, or Chief Librarian

Computer and Electronic Communications

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> ✓ Computers, tablets, iPads, cameras, modems, drop box charges and other emerging technology and hardware and/or specialized software required for the research not normally provided by the institution, and with adequate justification of the research purpose ✓ Cellular phones, iPhones, smartphone, or other electronic devices when they are necessary for research purposes (e.g. data collection), and/or for personal safety reasons, with adequate justification of the research purpose ✓ Monthly plan fees for a basic plan for electronic devices, cell phones, etc. when being used for the research purposes (e.g. data collection), and/or for personal safety reasons only. 	<ul style="list-style-type: none"> ✗ Standard monthly connection or rental costs of telephones ✗ Connection or installation of communication lines (telephone or other links) ✗ Voice Mail ✗ Library acquisitions, computer and other information services provided to all members of the University ✗ Home internet costs ✗ Smart watches (unless doing research on its applications) 	<ul style="list-style-type: none"> ✗ Original invoices and receipts ✗ Approval of grant holder or authorized delegate ✗ Written justification to establish a need for lap top, desk top, computers, cell phones, iPhone, iPad, printer, etc.

✦ *Purchases of equipment, including computers, are not reimbursable through the travel expense reimbursement process. These items should be purchased through Procurement Services Vendor of Record website (if applicable), supplier invoice made out to York University, PCard, or the Sm@rtBuy system.*

✦ *For convenience, purchases of equipment including computers, iPads, etc. where the cost does not exceed \$1000.00 before taxes can be reimbursed via the travel expense reimbursement process.*

Travel and Subsistence

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> ✓ Transportation (at the lowest rate available). Not to exceed full economy fare. Rail travel at higher class as long as it does not surpass economy airfare. ✓ Meals and accommodation ✓ Cancellation Insurance ✓ Seat selection charge ✓ Travel health insurance if not provided by York (refer to York's HR website at http://www.yorku.ca/hr/ or other sources, (NSERC/CIHR grants only) ✓ Child care expenses as specified by the Agencies (for travelling nursing mothers, or single parents) ✓ Relocation costs for research personnel and immediate family. (Not eligible for newly hired employee) ✓ Entry visa fees (for grantees and research personnel) ✓ Safety-related expenses for field work travel e.g. vaccines, protective gear, special clothing for extreme climates ✓ Vehicle rental for field work ✓ Collaborators' travel and subsistence expenses related to research 	<ul style="list-style-type: none"> ✗ Commuting (home to/from work) ✗ Passport and immigration fees ✗ Thesis defense or thesis examination related travel ✗ Reimbursement of airfare acquired with frequent flyer points ✗ Flight change fees unless they are for research related reasons. Not eligible for teaching related matters. ✗ Entry visa fees for workshop participants who are not part of the research team. 	<ul style="list-style-type: none"> ▪ Statement from the PI explaining how the conference or workshop relates directly to his/her research for which the funds were awarded ▪ Dates and destinations ▪ Prospectus or program for conference related travel ▪ Details of daily expenses ▪ Details of vehicle usage ▪ Original detailed receipts ▪ Original air travel ticket and boarding passes (where available) ▪ Separate claim for each claimant for each trip ▪ Travelers affiliation to the grant holder's research project e.g. name, title, institution name ▪ Signature of claimant and grant holder ▪ Approval of Dean, Chair, Director, Principal, or Chief Librarian for all grant holder's and his/her research team travel claims

Research Participant Fees

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> ✓ Research participant fee, where allowed by the research grant or research contract; paid in cash or with gift cards 		<ul style="list-style-type: none"> ▪ Purpose of the study ▪ Participant name/signature or i.d. code if confidential ▪ Retain names in dept with the research study ▪ Amount paid to each participant ▪ Date of payment ▪ Approval of grand holder or authorized delegate

Equipment and Supplies

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> ✓ Research equipment and supplies (including lab notebooks and paper used directly for research activities) ✓ Specialized office supplies ✓ Travel to manufacturer (for major equipment purchases) ✓ Shipping ✓ Brokerage and customs charges ✓ Extended warranty for equipment ✓ Staff training on use of equipment or specialized facility ✓ Maintenance and operating costs for equipment/vehicles used for research ✓ Lab notebooks and paper if used exclusively for research ✓ Binders for archiving of research material 	<ul style="list-style-type: none"> ✗ Insurance (equipment and vehicles) ✗ Space and/or facilities rental ✗ Construction/ renovation of facilities ✗ Office furniture, filing cabinets, hanging files and storage boxes ✗ Office accessories for laboratory, employees, researchers and students (e.g. paper clips, pens, file folders, writing pads, ring binders, day planers, wastebaskets, storage boxes) 	<ul style="list-style-type: none"> ▪ Original invoices, contracts and receipts ▪ Justification for supplies expense (e.g. dissemination of research results at workshops and/or seminars. For survey participants) ▪ Approval of grant holder or authorized delegate ▪ Explanation on how the computer, mobile device, printer, etc. are a direct cost of the research.

Sabbatical and Leave Periods

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> ✓ Direct costs for research work ✓ Travel to conferences ✓ Vehicle required for field work ✓ Equipment and materials transportation (to and from sabbatical location) ✓ One round trip ticket between home institution and sabbatical location (NSERC / CIHR grants only) 	<ul style="list-style-type: none"> ✗ Transport of research personnel for supervisory or academic purposes ✗ Travel to home institution for supervisory purposes ✗ Living expenses (subsistence and accommodations) 	<ul style="list-style-type: none"> ▪ Original invoices, contracts and receipts ▪ Purpose of travel and description of activities and deliverables ▪ Travel claim and supporting documents for travel ▪ Approval of grant holder or authorized delegate ▪ Approval of Dean, Chair, Director or Principal for grant holder's own travel claims

Services and Miscellaneous Expenses

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> ✓ Recruiting costs for research staff (e.g. advertising and airfare for candidates, etc.) ✓ Costs to train personnel in novel techniques required for the research work ✓ Costs of membership in professional associations or scientific societies if required ✓ Monthly parking fees when vehicles are required for field work ✓ Costs for safe disposal of waste ✓ Costs for books, periodicals, specialized office supplies, computers and information services not formally provided by the institution ✓ Specialized courses with adequate justification ✓ Cleaning supplies essential for the research and not provided by York (e.g., to clean equipment) 	<ul style="list-style-type: none"> ✗ Education related costs, such as thesis preparation, tuition fees ✗ Cost for preparation of teaching materials ✗ Professional training and/or development i.e. computer and language training ✗ Staff recognition and awards ✗ Monthly parking (unless in field) ✗ Regular clothing ✗ Patenting costs ✗ Basic services and supplies for research labs (e.g. heat, distilled water, etc.) ✗ Relocation of a lab ✗ Insurance costs for buildings and equipment ✗ Sales tax to which an exemption or rebate applies ✗ Regulatory compliance costs, including ethical review, biohazards, environmental assessments ✗ Office accessories for laboratory, employees, researchers and students (e.g. paper clips, pens, file folders, writing pads, ring binders, day planners, wastebaskets, storage boxes) ✗ Legal fees which are considered indirect costs 	<ul style="list-style-type: none"> ✗ Original invoices, contracts and receipts ✗ Approval of grand holder or authorized delegate ✗ Relation of expense to funded research

Dissemination of Research Results

Eligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> ✓ Costs of developing Web-based information, including Web site maintenance fees ✓ Costs associated with the dissemination of findings (e.g. through traditional venues as well as videos, CD-ROMs) ✓ Page charges for articles published, including costs associated with ensuring open access to the findings (e.g. costs of publishing in an open access journal or making a journal article open access) ✓ Costs of preparing a research manuscript for publication ✓ Translation costs associated with dissemination of findings ✓ Costs of holding a workshop or seminar, the activities of which relate directly to the funded research (including non-alcoholic refreshments, meal costs, supplies, etc.) 	<ul style="list-style-type: none"> ▪ Original invoices, contracts and receipts ▪ Approval of grant holder or authorized delegate ▪ Relation of expense to funded research

ADMINISTRATIVE MATTERS

Transfer of Funds between Institutions:

Research funds can be transferred under two different scenarios:

Transfer from an eligible primary institution to an eligible secondary institution.

The eligible secondary institution assumes the responsibilities of the primary institution (the lead).

Primary Institutions wishing to transfer funds to an Eligible Secondary Institution must obtain a letter of transfer of funds signed by the Secondary Institution in which both parties agree to comply with certain obligations.

Funds cannot be transferred to Partners or Collaborators listed on the notice of award (NSERC and SSHRC). Partners can be paid via an invoice for services provided. Collaborators can be reimbursed for research related travel expenses only. Funds can only be transferred to Co applicants /co investigators listed on the notice of award. (NSERC and SSHRC)

CIHR allows funds to be transferred to both partners and collaborators.

Transfer from an eligible primary institution to a non-eligible secondary institution (CIHR and SSHRC only)

A Primary Institution that transfers funds to a non-eligible secondary institution retains all responsibilities and accountabilities for the funds. Non-eligible institutions have not signed the agreement with Tri council and are often non-Canadian institutions.

Transfers of funds to non-eligible institutions are only allowed on CIHR and SSHRC grants.

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(s) 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(s) held at the former institution will be transferred to the new institution and consequently all corresponding grant account(s) will be closed at the former institution.

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

Moving Equipment or an Unexpended Equipment Grant

All equipment purchased with grant funds belongs to the institution and not to the individual grantee. If a grantee is moving to another Canadian institution and wishes to take an unexpended Equipment Grant (known as a Research Tools and Instruments Grant at NSERC), or to move equipment purchased with grant funds, the former institution may, in its discretion, give permission for such a move.

A letter of agreement should confirm ownership of the equipment/facilities and the associated responsibilities, how the equipment/facilities 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

Reporting and Supporting Evidence

Grantees must be able to provide supporting documentation for all expenditures. Examples of documentation are provided at http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/Reporting-Rapports_eng.asp

Hospitality

Hospitality claims should include a list of attendees including their titles, institutions, and their relation to funded research. There must be at least one (1) person external to the research group participating in the hospitality.

Travel

Claims must include the purpose of trip, including the link to research. Travel claims must include original receipts such as hotel invoices or car rental agreements. Credit card slips or confirmations of reservations are not valid receipts.

Justification

Equipment and supplies

The claimant must demonstrate that the purchase is:

- (1) directly related to and necessary for advancement of funded research
- (2) not normally provided for by institution
- (3) an economical use of funds
- (4) a need that is not met by equipment currently available or in the grant holder's possession.

Examples:

The printer purchased is required for the research because it is more economical to print our surveys than to have them printed at the print shop.

Hospitality and gifts

The claimant must define purpose or circumstances for hospitality/gift and link to funded research. The explanation must demonstrate that hospitality was required for formal courtesy between the grantee and guest researchers or for research-related activities in the context of assemblies that facilitate and contribute to the achievement of the research objectives. Hosting of fellow employees is not eligible.

Examples:

After attending the conference on Business Ethics which is related to my research, I had a dinner business meeting where I invited my colleagues to discuss various interpretations of the information that was presented at the conference and we shared our own research results.

Travel

The claimant must define purpose of trip and link to funded research.

Examples:

- Attended conference in Victoria which discussed molecular biology which is related to my grant because I hope to apply the theory presented to my lab experiments.
- Conducted Fieldwork in Maine where I collected water samples to be used in my (description of research) where I am analyzing the impact of local mining projects on sediment quantity.
- I arrived 2 days earlier at the conference location in Warsaw, Poland because I had to meet with my co-presenter Professor Todd from University of Warsaw to review material that we would be co-presenting at the conference on the economic crisis in Europe.

Tri Agency Extensions

Some grants can be extended past the end date if residual balances are deemed to be eligible for transfer to the General Research Fund (GRF) by Tri Agency. A residual balance is an amount corresponding to 50% or less of the allocated grant. Any higher amount is deemed to be an unspent grant and a reimbursement is required by Tri Agency.

For more information, go to NSERC and SSHRC General Research Fund website at:

http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/AnnualFunding-FinancementAnnuel_eng.asp#extension

CONTACT US

Research Accounting – Post Awards Administration

Website: <http://www.yorku.ca/finance/services/researchaccounting.htm>

Location: Keele Campus
4747 Keele Street, Suite 1

Main Line: 416-736-2100 ext. 20232

Contact: Angela Zeno
Manager, Research Accounting

Email: azeno@yorku.ca or resacct@yorku.ca

Telephone: 416-736-2100 ext 55668

Office of Research Services – Grant Applications & Contracts

Website: <http://www.yorku.ca/research/support/index.html>

Contact: David Phipps
Executive Director, Research & Innovation Services

Email: dhipps@yorku.ca

Telephone: 416-736-2100 ext. 55813

