

---

## Accountability Document

---

### Background:

This document outlines the various roles and responsibilities of those involved in the administration of the Cost Centre Owner/Principal Investigator's research funds to ensure the efficient operation of cost centres (both internal and external grants).

### Purpose of the Accountability Document:

Research Accounting requires the Cost Centre Owner/Principal Investigator to sign and return a copy of this document which provides signing authority for expenditures against the research Cost Centre.

If the Cost Centre Owner/Principal Investigator would like to delegate signing authority to other individuals, the delegate must also sign the document. Refer to the last page.

**Note: Delegates will have access to eReports to view research expenditures.**

### Cost Centre Owner/Principal Investigator Responsibilities:

1. A Researcher with signing authority on a Research Project assumes both rights and responsibilities, as outlined in this document
2. Researchers are responsible for the overall financial management of their Research Projects, consistent with the terms and conditions of the grants
3. Researchers initiate and approve all transactions related to their research projects, (i.e. purchases, remuneration for staff, approval of invoices, approval of journal entries, and approval of all reimbursement of expense claims to individuals)
4. In cases where Researchers may draw remuneration in conformance with the terms and conditions of the grant or contract, approval must be obtained by a Dean or Office of the Vice President, Research and Innovation
5. Researchers must ensure that all expenditures comply with University policies and procedures (including ethics, procurement policies and procedures, reimbursement of expenses, and human resources policies and procedures) as well as funding agency requirements, policies and procedures, ensuring all expenditures are in accordance with funding agency requirements

University policies and procedures can be found here:

<http://www.yorku.ca/secretariat/policies/index-policies.html>

The following policies and procedures are particularly relevant in managing research grants:

Claim for reimbursement policy:

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

Claim for reimbursement procedure

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

Hospitality Procedure for eligible hospitality expenditures

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

Professional expense reimbursement guidelines

[http://www.yorku.ca/finance/documents/Professional\\_Expense\\_Reimbursements\\_Guidelines.pdf](http://www.yorku.ca/finance/documents/Professional_Expense_Reimbursements_Guidelines.pdf)

Procurement Services policy and procedures

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

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

6. Tri Council Granting Agencies (CIHR, NSERC and SSHRC) require that signing authorities on grants may only be delegated to staff that has a good understanding of the research being conducted. For this reason, Administrative/Secretarial staff should not normally be delegated signing authority on research grants
7. Researchers must inform their authorized signing delegate(s) of applicable university and funding agency policies and procedures and the associated responsibility for compliance
8. Tri Council Granting Agencies (CIHR, NSERC and SSHRC) have compiled a Financial Administration Guide to assist Researchers and their research assistants. This guide is available here: [http://www.nserc-crsng.gc.ca/NSERC-CRSNG/policies-politiques/professors-professeurs\\_eng.asp](http://www.nserc-crsng.gc.ca/NSERC-CRSNG/policies-politiques/professors-professeurs_eng.asp)
9. Researchers must monitor on a regular basis all expenses/transactions charged to their research grants and ensure that expenses and transactions are properly authorized by the Researcher or his delegated signing authority. This information is available through eReports, the University's financial information system. Training on how to use eReports is available by contacting Research Accounting. The link to view your research expenditures is found at: <https://ereports.uit.yorku.ca/ereports/>

Researchers have a responsibility to communicate discrepancies or errors to Research Accounting, Payroll, or General Accounting

Researchers have a responsibility to ensure that sufficient funds are available to fund all expenditures (supplier invoices, payroll charges, claims for reimbursement of expenses, and all other expenses associated with the Project)

10. Researchers must ensure that written authorization is documented for all expenditures charged to the research grant including internal operations such as stores, UIT, photocopying, bookstore, telephone. Records must be accessible upon request
11. If using a purchasing card (PCard) Researchers must ensure expenditures are eligible and that the required supporting documentation is retained for audit purposes
12. Researchers are accountable and responsible for all deficits resulting from over expenditures, expenses deemed ineligible by the research sponsor and for failure of the Researcher to comply with the rules and regulations of the funding agency and/or York policies. A deficit is defined as a situation when actual expenditures plus future commitments (purchase orders outstanding plus advances outstanding plus salary/wages to be paid to employees) are in excess of approved funding from research grants and contracts. Researchers are responsible for ensuring that the Research Project is undertaken consistent with the contractual terms of the grant or contract
13. Researchers are responsible for adhering to York's conflict of interest policy and to report potential conflicts of interest to the Dean and to the Director of Procurement Services for review and approval  
<http://secretariat-policies.info.yorku.ca/policies/conflicts-of-interest-policy-and-guidelines-for-faculty-and-librarians/>  
<http://www.yorku.ca/secretariat/policies/document.php?document=143>  
<http://secretariat-policies.info.yorku.ca/policies/declaring-a-conflict-of-interest-in-the-procurement-of-goods-and-services/>
14. Researchers must sign financial reports as is normally required by the funding agencies
15. Researchers must submit all technical, and /or progress reports by the prescribed deadlines as is normally required by the funding agency

16. Researchers must comply with all applicable policies and procedures of York payroll and are responsible for following York hiring practices and complying with the Employment Standards Act. Researchers are asked to contact Human Resources if they are unaware of hiring practices and legal requirements <http://www.yorku.ca/hr/>

Listed below are the spending guidelines of the common funding agencies. For complete details, please refer to the agreement of the funded project

Agency	Links
NSERC	<a href="http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp">http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp</a>
NSERC CRD	<a href="http://www.nserc-crsng.gc.ca/Professors-Professeurs/RPP-PP/CRD-RDC_eng.asp">http://www.nserc-crsng.gc.ca/Professors-Professeurs/RPP-PP/CRD-RDC_eng.asp</a>
SSHRC	<a href="http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp">http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp</a>
CIHR	<a href="http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp">http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp</a>
CRC	<a href="http://www.chairs-chaies.gc.ca/program-programme/admin_guide-eng.aspx#principles">http://www.chairs-chaies.gc.ca/program-programme/admin_guide-eng.aspx#principles</a>
CFI	<a href="https://www.innovation.ca/sites/default/files/essential_documents/Policy_and_program_guide_en.pdf">https://www.innovation.ca/sites/default/files/essential_documents/Policy_and_program_guide_en.pdf</a>
IDRC	<a href="https://www.idrc.ca/sites/default/files/sp/Documents%20EN/resources/idrc-guidelines-for-acceptable-project-expenditures.pdf">https://www.idrc.ca/sites/default/files/sp/Documents%20EN/resources/idrc-guidelines-for-acceptable-project-expenditures.pdf</a>
Early Researcher Awards (ERA)	<a href="https://www.ontario.ca/page/early-researcher-awards-program-guidelines-round-12#section-5">https://www.ontario.ca/page/early-researcher-awards-program-guidelines-round-12#section-5</a>
IOF	<a href="https://www.innovation.ca/en/OurFunds/CFIFunds/infrastructure-operating-fund">https://www.innovation.ca/en/OurFunds/CFIFunds/infrastructure-operating-fund</a>
MITACS (flexible research funds)	<a href="http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp">http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp</a>
OCE	<a href="http://www.oce-ontario.org/programs">http://www.oce-ontario.org/programs</a>
ORF	<a href="https://www.ontario.ca/page/ontario-research-fund-research-excellence-program-guidelines#section-2">https://www.ontario.ca/page/ontario-research-fund-research-excellence-program-guidelines#section-2</a>
Heart and Stroke Foundation	<a href="http://www.hsf.ca/research/en/award-administration">http://www.hsf.ca/research/en/award-administration</a>
Canadian Space Agency	<a href="https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual">https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual</a>

### **Tri Agency Extensions**

- SSHRC and NSERC:
  - Some (but not all) grants can be extended beyond the official end date of the grant, provided at least 50% of the funds in the entire grant have been expended. In the event that more than 50% of the funds remain unspent at the official end date of the grant, the grant will not be eligible for an extension and the remaining funds must be returned to the funding agency. Requests to extend grants beyond the official end date must be directed to Research Accounting.
- CIHR
  - Normally CIHR grants are not eligible for an extension beyond the official end date and remaining unspent funds must be returned to the funding agency.
  - Contact Research Accounting if you have questions concerning extensions of grants beyond the official end date

### **Authorized Signing Delegate responsibilities**

- The authorized signing delegate can approve research expenditures e.g. payroll, invoices, journal entries, purchase orders, except for travel claims which require Dean or Chair or Centre Director approval
- A delegate may not authorize disbursements for which he/she is the recipient
- An authorized signing delegate is required to adhere to York and funding agency policies and procedures in approving expenditures
- A signing delegate may not further delegate signing authority to a 3rd party

### **University's Responsibility**

#### **Research Accounting**

- Creates cost centres upon authorization from the Office of Research Services and after receiving the signed accountability document
- Provides financial consulting services and assists in resolution of financial issues associated with various grants and contracts
- Prepares all financial reports and invoices for submission to funding agencies
- Liaises with funding agencies to obtain clarification and resolve issues

#### **Procurement Services**

- Manages the University's procurement process
- Ensures acquisitions are compliant with internal and external procurement policies and legislation, including granting agency requirements
- Issues Purchase Orders upon receipt of authorized purchasing requisitions
- Reviews all requests for Sole or Single sourcing (non-competitive bidding) and validates fair market value in advance of issuing a Purchase Order
- Reviews conflict of interest declarations and presents recommendation to Vice-President
- Finance and Administration, for consideration

#### **Accounts Payable**

- Reviews and processes claims for reimbursement, Accountable Advances and payments to suppliers to ensure compliance with agency and York policies and procedures
- Processes payments and issues cheques

#### **Payroll**

- Processes timesheets and Employee Transaction Forms (ETF)

#### **Dean's Office Role**

- Approves all tolerances in the event that an over commitment of funds is necessary (Prior written approval from the Dean's Office is required)
- Authorizes travel expense claims and other expenditures as per York policies

**Key Contact List: Research Accounting**

<u>Name</u>	<u>Position</u>	<u>Extension</u>	<u>E-mail Address:</u>
Angela Zeno	Manager Research Accounting	55668	azeno@yorku.ca
Sophia Mitchell Hutson	Assistant Manager	33457	sopcol@yorku.ca
Nellie Vengeroff	Supervisor	33481	vengern@yorku.ca
Karen Chu	R.A. Accounts Administrator	55697	karenchu@yorku.ca
Alissa Ng	R.A. Accounts Administrator	33404	ngalissa@yorku.ca
Xing (Stella) Dong	R.A. Accounts Administrator	33480	xingdong@york.ca
Xiaofan (Shirley) Zhang	R.A. Accounts Administrator	20611	xzh260@yorku.ca
Madalina Dumitrascu	R.A. Accounts Administrator	33239	mdumitra@yorku.ca
Marta Feret	Accounting Clerk	33262	feretm@yorku.ca
Main Research Accounting		20232	resacct@yorku.ca
Paula Perri	Manager, General Accounting	22000	perrip@yorku.ca
Carolyn Fasick	Procurement Specialist	44626	cfasick@yorku.ca
Rhiannon Tatham	Manager, Payroll Records	77540	tathamr@yorku.ca

## Return this page only

**To be completed by Cost Centre Owner/Principal Investigator**

I have read this document and I understand and agree to abide by the responsibilities assigned to me.	
Name:	Signature:
Title:	Date:
Phone#:	Email address:

I have delegated signing authority (not my responsibilities) to:  
 As an authorized signing delegate, I understand my responsibilities and agree to abide by York's and funding agencies policies and procedures in the financial administration of research grants and contracts.

Name:	Signature:
Title:	Date:
Phone#:	Email address:
Name:	Signature:
Title:	Date:
Phone#:	Email address:
Name:	Signature:
Title:	Date:
Phone#:	Email address:

### To be completed by Research Accounting

<b>Cost Centre:</b>	
<b>Grantor:</b>	
<b>Project Title:</b>	
<b>Amount</b>	

**Instructions for use of the signing authority Letter:**

1. To be completed for ALL Cost Centres
2. Print Clearly
3. The Cost Centre owner may only be the Principal Investigator
4. Signing authority is normally delegated to a maximum of **3 full time employees** of the University – per cost centre
5. Any delegation which is cancelled must be communicated to Research Accounting 4747 Keele Street, by memorandum and may be replaced by a new delegation if applicable.

**Upon completion, forward this page to one of the following options below:**

- **E-mail a scanned copy to:** [resacct@yorku.ca](mailto:resacct@yorku.ca)  
or
- **A hard copy to:** Research Accounting Department – Attention Marta Feret