

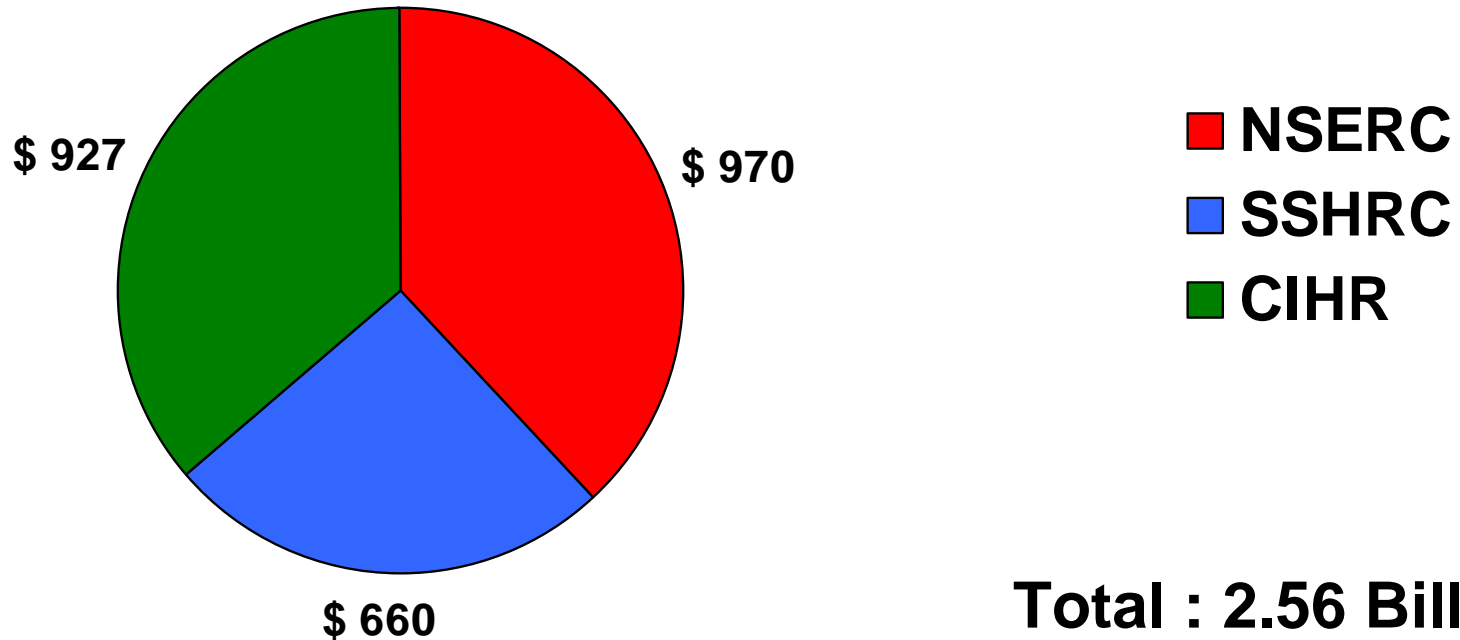
Using your grant funds

An introduction to
financial guidelines
and regulations

Agenda

- Overview
 - Financial accountability
 - Roles and responsibilities
- Use of grant funds
 - General principles
 - Categories and examples
 - Supporting documentation
- Non-compliance

Yearly investment in research (in millions)





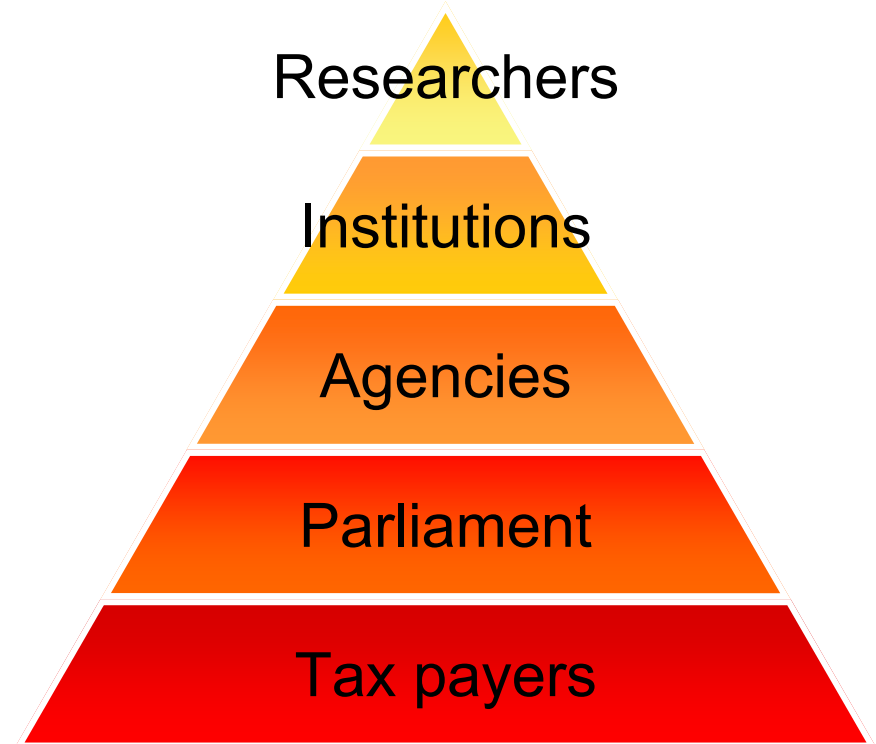
Social Sciences and Humanities
Research Council of Canada

Conseil de recherches en
sciences humaines du Canada



Overview

Financial Accountability



Roles and responsibilities - Researcher

- Good economic management
- Know the rules
- Keep agencies up-to-date about eligibility status
- Submit reports
- Acknowledge agency support

Roles and responsibilities - Institution

- Support grant holders (infrastructure and administrative support)
- Implement policies, systems and controls
- Know the rules
- Get answers from the agencies
- Keep agencies up-to-date about eligibility status
- Submit reports

Roles and responsibilities - Agency

- Timely release of funds
- Supply documents for payments
- Provide easy access to clear, concise information
- Respond quickly to requests for information
- Consult with institutions on major changes
- Monitor grants and awards
- Follow federal government directives

Use of grant funds

NSERC & SSHRC:

http://www.nserc.gc.ca/professors_e.asp?nav=profnav&lbi=f3

CIHR:

<http://www.cihr-irsc.gc.ca/e/805-html>

General principles – Direct costs

Grant funds must contribute toward the **direct costs** of the research program for which the funds were awarded

Types of direct costs

- compensation
- travel and subsistence
- sabbatical and leaves
- equipment and research supplies
- electronics
- dissemination
- services

General principles – Indirect costs

The institution provides for
indirect or overhead costs

Types of indirect costs

- facilities
- basic utilities
- renovations
- office equipment
- administration fees
- insurance for equipment
- basic communication devices

General principles - other

Effective and economic use of funds

Avoid personal gain

Expenses linked to research

No agency policy → See institutions policy

Read your specific program guidelines

Categories of expenses

Compensation

Eligible

- Salary or stipend
- Consulting fees
- Fees paid to research subject
- Guest lecturer honoraria
(NSERC/CIHR only)
- Research Time Stipends (RTS)
(SSHRC only)

Ineligible

- Salary and consulting fees
to grant holder or person eligible to apply
for agencies funds
- Administrative support
- Discretionary severance
packages

Compensation

Supporting evidence requirements:

- Name of the person
- Category
- Salary level
- Length of time supported
- Details of employee benefits

Travel and subsistence

Your grant can pay for reasonable out of pocket expenses

- Field work;
- Research conferences; and
- Collaborative trips.

Maximum of 125 days is no longer a requirement (NSERC & SSHRC)

Travel and subsistence

Eligible

- Economy air fare
- Living expenses
- Ground transportation
- Travel cancellation insurance
- Child care or babysitting expenses
- Relocation costs (NSERC and CIHR only)
- Visa fees
- Travel health insurance (NSERC and CIHR only)

Ineligible

- Commuting
home → work
work → work
- Passport & immigration fees
- Thesis examination

Travel and subsistence

Supporting evidence requirements:

- Purpose of trip
- Dates & destinations
- Official supporting documentation (prospectus or program)
- Details of daily claims
- Details of vehicle used
- Original receipts
- Original air travel ticket & boarding passes
- Countersignature by the department head or dean
- Separate claim for each trip
- Traveler's affiliation to the grantee

Sabbatical and leave periods

Eligible

- All direct costs of research
- Travel to conferences
- Equipment transportation
- One round trip (NSERC & CIHR)
sabbatical → home institution

Ineligible

- Transporting research personnel for supervision
- Travel to home institution for supervision
- Living expenses

Equipment and supplies

Eligible

- Cost of equipment and supplies
- Brokerage & customs
- Extended warranty
- Staff training
- Maintenance & operating

Ineligible

- Insurance
Equipment & Vehicles
- Cost of construction,
renovations and rentals

Equipment and supplies

Supporting evidence requirements:

- Supplier's invoice indicating details of purchase and price paid.

Computer and electronic communication

Eligible

- **Computers**
Hardware and software required for research
- **Internet costs**
Home or institution
- **Cellular phone and Personal Digital Assistant**
For data collection only

Ineligible

- Monthly connection or rental costs of telephone
- Connection and installation of lines
- Voice mail
- Library acquisitions
- Cellular phone or Personal Digital Assistant including BlackBerry
Purchase or rental

Dissemination of research results

Eligible

- Developing and maintaining Web-based information
- Circulation of findings
Publication, page charges, etc
- Translation costs
- Workshop or seminar

Services and miscellaneous expenses

Eligible

- Recruiting costs
- Safety waste disposal
- Books and periodicals

If not provided by the institution

- Specialized training
- Hospitality for networking
Formal courtesy between grantee and guests to facilitate and contribute to the achievement of research objectives
- Membership in professional associations or scientific societies if necessary for the research program

Services and miscellaneous expenses

Ineligible

- Preparation of teaching materials and education costs
- Regulatory compliance
(ethics and environmental assessments)
- Professional training or development
- Monthly parking fees
- Regular clothing
- Insurance costs for building and equipment
- Certain hospitality costs

Interactions with colleagues from the institution and personnel meetings, staff awards & recognition, gifts, alcoholic beverages

Services and miscellaneous expenses

Supporting evidence requirements:

For all transactions

- Original detailed receipts
- Proper justification for expense (ex: benefits derived from professional association memberships)

For hospitality for networking

- Date of the event
- Number of participants
- Purpose of the event
- Original, detailed receipts

Internal services/Shared expenses

Supporting evidence requirements:

- Documentation indicating the exact charge being made
- Method of calculation or attribution
- Grantee's or his/her delegate's authorization for those being assigned to the grant account

Financial accountability

- Break the rules
→Reimburse
- Continuous mismanagement of funds
→Freeze or close the accounts
→Committee on Professional and Scientific Integrity
- Fraudulent use
→Legal authorities

Institution must have processes to ensure that:

- Adequate supporting documentation is included and self explanatory;
- Researcher or his/her delegate approves all expenses, including internal charges;
- Expenses are reviewed for eligibility and for compliance with agency and institutions requirements.

Useful contact (NSERC & SSHRC)

Carole Crête-Robidoux, Manager

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- **Awards administration**

Rita Carrière, Manager

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Kim Laflamme, Officer

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Other provinces

Carole Therien, Officer

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- **Financial monitoring**

Élise Milot,

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Robert Potvin,

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Useful contact (CIHR)

- Financial Monitoring and Eligibility of Expenses
Isabelle Beauvais, Manager, Policy, Training and Monitoring
E-mail: isabelle.beauvais@cihr-irsc.gc.ca

Ian Raskin, Senior Financial Monitoring Officer
E-mail: ian.raskin@cihr.irsc.gc.ca

Any questions concerning eligibility of expenses can be forwarded to :
expense-eligibility@cihr-irsc.gc.ca

Web sites

- CIHR: www.cihr-irsc.gc.ca
- NSERC: www.nserc.ca
- SSHRC: www.sshrc.ca