Today’s Agenda

Using Your Grant Funds

• Key Policies and Directives
• Common Budget Categories
• Eligible and Ineligible Expenses
• True/False Qs & Scenarios
• Resources
• Q&A
Using Your Grant Funds
Key Policies & Principles

Tri-Council Agencies: An umbrella terms for the 3 primary research funding agencies in Canada

- CIHR
- NSERC
- SSHRC
Policy Sources

- Specific Award Requirements
- Sponsor Policies & Guidelines
- University Policies & Procedures
- Broader Public Sector Accountability Act
- Federal Policy & Legal Requirements
Western Policies & Resources

• Western’s Finance Policies—MAPP Section 2
  • MAPP 2.16 – Travel & Expenses Reimbursement Policy
  • Meals (Per Diem) & Mileage – refer to Treasury Board rates

• Procurement Policies

• Western’s Research Policies—MAPP Section 7
  • Over-expenditure, signing authority, etc.

• Western’s Research Finance website (resources and training)

• Researcher Toolbox – HR, hiring and more

• See also: Use of Funds Reference (located on Research Finance site)
Common Budget Categories

- Personnel Employment Salaries & Compensation
- Travel & Subsistence (PI and students)
- Other Expenses:
  - Professional/Technical Services
  - Supplies
  - Non-Disposable Equipment
  - Gifts, Honoraria, Incentives
  - Dissemination of Research Results
Tri-Council Agencies Framework

- Principles-based Approach
- Institutional Policies & Controls

Four Tri-Agency Principles

- Directly related to the funded research
- Not provided by the institution
- Effective and economical
- Not result in personal gain

*Order of Precedence for ‘Appropriate Use’:
Some Tri-Agency programs explicitly allow/disallow specified expenses in their Funding Opportunity detail. Any special expense eligibility rules for a funding program take precedence over the Guide.
Tri-Council Agencies Framework

- Principles-based Approach
- Institutional Policies & Controls
- 5 Directives

**Five Directive Categories**

- Employment & Compensation Expenses
- Goods & Services Expenses
- Travel and Subsistence Expenses
- Hospitality Expenses
- Gifts, Honoraria & Incentive Expenses

Each category defines:
- HOW expenses should be charged and
- WHAT expenses should be charged
True or False?

When it comes to spending your grant, University policies always prevail over funding sponsor policies.
True or False?

When using your grant funds, you should always seek the most economical option whenever possible.
Eligible & Ineligible Expenses
Principles Filter

Tri-Agency – Expense Eligibility Framework

Eligible expenses pass all filters:
- Direct cost
- Not normally provided
- Effective & economical
- No personal gain
- Appropriate authorization
- Allowed by Directives/Program
- Incurred per Western policy
- Between Start & End Date
Application Stage-Eligible Costs

- When preparing your application budget, keep in mind the sponsor guidelines and policies for eligible and ineligible expenses.
- Keep in mind the Tri-Council principles and university policies.

### Funds requested from SSHRC (mandatory)

For each budget year, estimate the costs you are asking SSHRC to fund. All budget costs must conform to the rates and regulations of the applicant’s or project director’s institution or not-for-profit organization and take into account the Tri-Agency Financial Administration principles governing the appropriate use of funds. All costs must be justified in terms of the needs of the project, including costs for organizing and integrating team activities and for communicating results to audiences, stakeholders and the public. The budget will be adjudicated by the appropriateness of the requested budget, and to the justification of other planned resources (e.g., time, human and financial), including cash and in-kind support already or to be secured from partner organizations.

SSHRC provides the following guidelines to committee members regarding the adjudication of the budget subcriteria of the overall feasibility score:

- Committees may consider failing a project on the Feasibility criterion if they determine that 30% or more of the overall budget request is insufficiently justified and/or not appropriate to the proposed objectives or outcomes of the project.
- Committees will use the principle of minimum essential funding to guide their budget discussions.
- Committees may recommend minor budget reductions when they determine the request is inadequately justified and/or not appropriate as described above, and where they judge that savings could be achieved without jeopardizing the project objectives.
- An application will automatically be failed if the committee deems that 60% or more of the overall budget is insufficiently justified and/or not appropriate to the proposed objectives or outcomes of the project.

Enter amounts rounded to the nearest dollar without any spaces or commas (e.g., 2000). For blank entries, leave in the “0” value.

### Personnel costs

For each of the categories below, enter the number of students and non-students you plan to hire, whether as salaried employees or as recipients of stipends.

#### Student and non-student salaries and benefits

For each applicable category, enter the number of students and non-students to be hired. Specify the total amount to be paid. When students are paid by wage, the amounts should follow the institution’s collective agreement or policy.

#### Student stipends

You may request stipends for graduate students and postdoctoral researchers. Stipends must be justified in terms of the research, research training and/or research-related objectives. The work performed by stipend recipients should be an integral part of the project. Stipend rates are set by the institution concerned.

#### Travel and subsistence costs

Enter, by budget year, the total amounts requested for travel abroad and within Canada for both the research team and student personnel. Project directors must obtain the lowest possible travel fares.

Subsistence costs must be based on rates approved by the institution or organization that will administer the funds.

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Check Program Instructions
If someone outside of Western were to review the expense claim, would they find it reasonable?

The answer should always be YES.
Is it Eligible?

Not always clear
SSHRC Budget Example

- Personnel Costs
- **Travel & Subsistence Costs**
- Professional/Technical Services
- Supplies
- Non-Disposable Equipment
- Other Expenses
- **Gifts, Honoraria, Incentives**
Travel & Subsistence—What’s allowed?

- Travel and subsistence costs (meals and accommodation) include reasonable out-of-pocket expenses for field work, research conferences, collaborative trips, archival work and historical research, for the grantee, research personnel and students working with the grantee, and visiting researchers.

- Alcohol is not an allowable expense.

- All travel and travel-related subsistence expenditures (meals and accommodation) must be claimed in accordance with the administering institution's relevant policies and processes.
Ineligible Expenses-SSHRC Example

1. Employment & Compensation
   • Salary to grant applicant

2. Goods and Services
   • Consulting fees paid to grant applicant

3. Travel & Subsistence
   • Alcoholic beverages

4. Hospitality
   • Alcohol served at event not directly related to the funded research

5. Gifts, Honoraria, Incentives
   • If part of contractual obligation or professional service; and when the individual is not a member of the grant team
Scenario: Travel

You attended a 3-day research conference in Los Angeles and brought your graduate student with you. You’re preparing your expense claim and review the receipts you have, which include the following:

• Breakfast, lunch and dinner, including a dinner you paid for that included alcohol
• Business-class airfare for you, and economy fare for the student
• Hotel receipts for 6-night stay
• Train ticket for trip to San Diego Zoo
• Taxi receipts from airport to hotel

What is eligible? What is not?
Gifts, Honoraria, Incentives

Gifts

- cash or in-kind items provided freely (i.e., requiring no payment in return), as a token of appreciation, respect and/or goodwill.

Honoraria

- monetary payments made on a one-time or non-routine basis to an individual as a “thank you” for a service for which fees are not traditionally required (i.e., for speeches, lectures, seminars, etc. by a guest lecturer/speaker).

Incentives

- cash or in-kind items offered to participants to establish potential participant pools or to acknowledge their participation in the research/activity.
Gifts, Honoraria, Incentives

G/H/I can be offered to an individual or group:
- When participation is voluntary
- As a “thank you” for a service for which fees are not traditionally paid
- As a token of appreciation, respect and/or goodwill

G/H/I cannot be offered to
- Tri-Agency grant recipients
- A member of the grant team

The provision of gifts and incentives to participants requires the prior approval of the administering institution’s Research Ethics Board.
Scenario: Gifts, Honoraria & Incentives

For each of the following statements, decide if it would be an appropriate use of grant funds according to the Gifts, Honoraria and Incentives directive:

a) A gift for an Elder invited to open a research conference with a keynote address.

b) An honoraria for a local artist invited to prepare a piece of artwork for display at a conference.

c) A cash donation made to a cultural site for the use of their facilities to conduct research activities.

d) The provision of a $20.00 gift card to an individual as an incentive for their participation in the funded research study.
Western Online Resources

- Travel and Expense Claims
- FCM Travel (Western rates and discounts on personal travel)
- Mustang Market (procurement of goods & supplies; electronics)

More Fundamentals Sessions to Come!
Who to Contact

Faculty Research Office:
• Jen Heidenheim jheidenh@uwo.ca
• Beth Russell-Minda elizabeth.minda@uwo.ca

Research Finance Officer
• Megan Macleod mmacle47@uwo.ca
Helpful Websites

• Western Research Finance—training and reference material:
  https://www.uwo.ca/finance/training_reference/index.html#ResearchFinance

• Western Financial Policies (Section 2):
  https://www.uwo.ca/univsec/policies_procedures/financial.html

• Western Research Policies (section 7):
  https://www.uwo.ca/univsec/policies_procedures/research.html

• Tri-Agency Guide on Financial Administration (TAGFA):
Q & A