Using Your Research Grant Funds

Agenda
- The Agencies' Financial Investment in Research
- The Accountability Partnership
- The Roles & Responsibilities of the Partners
- Requirements when Using Grant Funds

The Agencies Investment in Research
2009-10 Fiscal Year
(in millions)

- NSERC
- SSHRC
- CIHR

Total: 2.66 Billion $
The Accountability Partnership

The Memorandum of Understanding (MOU) on the Roles and Responsibilities in the Management of Federal Grants and Awards

The Roles and Responsibilities Agencies
- Timely release of approved grant funding
- Detailed grant fund payment information
- Clear, concise requirements for fund use
- Timely response to inquiries
- Consultation on program changes
- Monitoring reviews of the financial management of grant funds
The Roles and Responsibilities

Institutions

- Infrastructure support
- Effective administration policies, systems & controls
- Ongoing oversight of grant fund use
- Administrative support to grant holders
- Liaison with granting Agencies
- Monitoring eligibility status of grant holders
- Annual reporting to granting Agencies.

The Roles and Responsibilities

Grant Holders

- Day to day management of their grant funds
- Compliance with the Agencies' policies and guidelines
- Timely notification of changes in eligibility status
- Provision of required annual reports
- Recognition of Agencies' funding support.

The Roles and Responsibilities

Grant Holders

- The Grantee (or his/her delegate) is responsible for authorizing ALL expenditures from his/her account.
- The signature certifies that:
  - All expenditures on the claim are for the purpose for which the grant was awarded
  - The charges included have not been claimed for reimbursement from other sources
  - Reimbursements for expenditures received from other sources or institutions must be disclosed to the administering institution
The Tri-Agency Financial Administration Guide

Use of Grant Funds - General Principles

- For direct costs of the research only
- Effective and economic use of funds
- Equipment purchased belongs to the Institution
- If no written Agency policy, the Institution's policy applies
- Agencies defer to Institutions' conflict of interest policies to ensure accountable & responsible use of grant funds
- Institutions can withhold payment of expenses approved by grant holders that contravene Agencies' requirements or Institutions' policies

Categories of Expenses
### Compensation-Related Expenses (NSERC Grants)

<table>
<thead>
<tr>
<th>Eligible</th>
<th>Ineligible</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Grant holders or persons eligible to apply for funding from Agencies</td>
</tr>
<tr>
<td>Salaries, stipends for research personnel</td>
<td>Students holding a master's or doctoral scholarship</td>
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<tr>
<td>Institutional non-discretionary benefits</td>
<td>Administrative charges and fees</td>
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<tr>
<td>Salary/stipend yearly minimum from Agencies' grants</td>
<td>Discretionary severance and separation packages</td>
</tr>
<tr>
<td>Master's students $18,500</td>
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<tr>
<td>Doctoral students $18,000</td>
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<tr>
<td>Salary/stipend yearly maximum</td>
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<tr>
<td>Doctoral fellows $29,000</td>
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<tr>
<td>Stipend monthly maximum</td>
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<tr>
<td>Visiting Researchers $2,000</td>
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<tr>
<td>Consulting fees</td>
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<tr>
<td>Fees paid to research subjects</td>
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<td>Subcontracting costs</td>
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<td>Clerical salaries directly related to dissemination activities</td>
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### Compensation-Related Expenses (SSHRC Grants)

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<td>Master's students $12,000</td>
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<tr>
<td>Doctoral students $15,000</td>
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<tr>
<td>Postdoctoral fellows $31,500</td>
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<tr>
<td>Salary/stipend yearly maximum</td>
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<td>Postdoctoral fellows $51,500</td>
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*Maximum Salaries*

*minimum salaries*

*S Herr for guest lecturers now ok.*
Compensation-Related Expenses
Supporting Evidence Requirements

- Name of the person
- Position or category of employment
- Salary or stipend
- Duration of compensation
- Details of supplementary benefits
- Authorization of grant holder or delegate

Travel and Subsistence Expenses

Eligible

- Transportation
- Meals & accommodation
- Travel cancellation insurance
- Travel health insurance (if not provided by employer or other source)
- Child care expenses as specified by the Agencies
- Relocation costs for research personnel and their immediate family
- Entry visa fees
- Safety-related expenses for field work travel.

Ineligible

- Commuting (home to/from work and between two workplaces)
- Passport & immigration fees
- Thesis examination/defense related travel
- Reimbursement of airfare acquired with frequent flyer points.

Travel and Subsistence Expenses
Supporting Evidence Requirements

- Purpose of trip
- Dates & destinations
- Prospectus or program for conference related travel
- Details of daily expenses
- Details of vehicle usage
- Original receipts (no credit card slips)
- Original air travel ticket & boarding passes (if available) or any other evidence that support travel expenses claimed

- Separate claim for each claimant for each trip
- Traveler's affiliation to the grant holder's research project
- Signature of claimant and grant holder or delegate
- Signature of department head or dean for grant holder's travel claim.
Sabbatical and Leave Periods

**Eligible**
- Direct costs for research work (including travel and accommodations)
- Travel to conferences
- Vehicle required for field work
- Equipment & materials transportation (to and from sabbatical location)
- Round trip travel between home institution and sabbatical location (RESEARCHS grants limited to one round-trip only)

**Ineligible**
- Transport of research personnel for supervisory or academic purposes
- Travel to home institution for supervisory purposes
- Living expenses

Sabbatical and Leave Periods

**Supporting Evidence Requirements**
- Original invoices, contracts, receipts
- Travel claim and supporting documents for travel and subsistence expenses (supporting evidence side)
- Authorization of grant holder or delegate
- Signature of Department Head or Dean for grant holder's travel claims

Equipment and Supplies Expenses

**Eligible**
- Research equipment and supplies
- Travel to manufacturer for major equipment/purchases
- Shipping for purchased equipment
- Brokerage & customs charges
- Extended warranty equipment
- Staff training on use of equipment or specialized facility
- Maintenance and operating costs for equipment/vehicles used for research

**Ineligible**
- Insurance (Equipment & Vehicles)
- Space/ Facilities rental
- Construction/ Renovation of facilities
Equipment and Supplies

Supporting Evidence Requirements:

- Original invoices, contracts, receipts
- Justification for supplies purchased to demonstrate their relation to the research project
- Authorization of grant holder or delegate

Computers and Electronic Communications

Eligible:
- Computers, hardware, & specialized software required for research
- Internet service for research at home or at institution (not provided by the institution)
- Cellular phones & smartphone devices for research data collection use only

Ineligible:
- Monthly connection or rental costs of telephones
- Connection or installation of communication lines
- Voice mail
- Library acquisitions, computer and other information services provided to all members of the institution
- Rental of equipment (including service plans) of cellular phones or smartphone devices

Computers and Electronic Communications

Supporting Evidence Requirements:

- Original invoices, contracts, receipts
- Written justification for smartphone acquisitions/use
- Authorization of grant holder or delegate
Dissemination of Research Results

Eligible
- Development & maintenance of Web-based information
- Dissemination of findings via traditional & contemporary means
- Page charges for published articles including open access costs
- Manuscript preparation
- Translation
- Workshops, seminars directly related to the research

Dissemination of Research Results

Supporting Evidence Requirements:
- Original invoices, contracts, receipts
- Authorization of grant holder or delegate

Hospitality Expenses

ELIGIBLE CONTEXT:
Networking
A formal courtesy between the grant holder and guest researchers
Research related activities
Assembles that aid and contribute to the achievement of the research objectives such as meeting with partners and stakeholders
Hospitality Expenses

Eligible
- Non-alcoholic beverages
- Meals

Ineligible
- Alcoholic beverages
- Entertainment
- Gifts

Supporting Evidence Requirements:
- Purpose of the event
- Date(s) of the event
- Number of participants
- Original receipts (no credit card slips)
- Authorization of grant holder or delegate.

Services & Miscellaneous Expenses

Eligible
- Recruiting costs for research personnel
- Safe disposal of waste
- Books, periodicals, specialized office supplies, not provided by the Institution
- Training/development in novel techniques necessary for the research
- Professional association or scientific society memberships necessary for the research
- Monthly parking fee for a vehicle specifically required for field work & when used for that purpose.

Office supplies - see document
OK for dissemination of research.
Services and Miscellaneous Expenses

**Ineligible**
- Education related costs such as those preparation, tuition fees leading to a degree
- Cost for preparation of teaching materials
- Regulatory compliance costs including ethical review, biohazards, environmental assessments
- Professional training or development
- Staff recognition and awards
- Monthly parking unless specifically required for field work
- Regular clothing
- Patenting
- Basic services & supplies for research labs (i.e. heat, distilled water etc)
- Moving a lab
- Insurance costs for buildings/equipment
- Sales tax to which an exemption or rebate applies

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Services and Miscellaneous Expenses

**Supporting Evidence Requirements**
- Original invoices, contracts, receipts
- For internal acquisitions/services costs:
  - documentation describing the acquisition/service
  - if a shared acquisition/service, the method of calculating the allocation of the costs
- Authorization of grant holder or delegate

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Consequences of Fund Misuse

- Ineligible costs
  - Reimbursement by grant holder
- Frequent ineligible costs
  - Freeze or terminate the grant fund
  - Committee on Professional and Scientific Integrity
- Fraudulent use of funds
  - Legal authorities
Useful Contacts - NSERC & SSHRC

Rita Carrière - A/Manager
Awards Administration & Financial Monitoring
E-mail: rita.carriere@nserc-crsh.gc.ca

Awards Administration
Joanne Proulx, A/Manager
joanne.proulx@sshrc-crsh.gc.ca

Financial Monitoring
Robert Polvin A/Team Leader
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Useful Contacts - CIHR

- Financial Monitoring and Eligibility of Expenses
  Ian Raskin, A/Manager, Internal Controls
  E-mail: ian.raskin@cihr-irsc.gc.ca
  Amélie Langlois, Senior Financial Monitoring Officer and Policy Officer
  E-mail: amelie.langlois@cihr-irsc.gc.ca
  Angela Cummings, Senior Financial Monitoring and Policy Officer
  E-mail: angela.cummings@cihr-irsc.gc.ca

Any questions concerning eligibility of expenses can be forwarded to:
expense-eligibility@cihr-irsc.gc.ca or administrative.expenses@ns-c ihr.gc.ca

WEB SITE ADDRESSES

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