

2025 STAR Networking Event:
Building Stronger Research Administration Through Shared Knowledge
June 24, 2025

Collaborative Challenges with Solutions

Collaborative Challenge A

Dr. Ashley Badana is a Principal Investigator (PI) conducting a CIHR funded project on the impact of weekly interactions with baby goats (kids) on stress levels of office workers. Their grant covers a four-year period from January 2025 to December 2028 and includes a team of postdocs, grad students, and community stakeholders.



Questions with Answers

For the three situations below, answer the following questions:

- Which of these expenses are eligible under the Tri-Agency Guide on Financial Administration and the University's Guide to Financial Management rules?
- What documentation must be provided for each expense?
- What principles must guide these decisions?

Situations

1. The food and beverage costs from a March 2025 dinner at a local restaurant for Dr. Badana to welcome two guest researchers and a community partner. Two of Dr. Badana's grad students and a lab technician also attend.
 - Answer: Eligible with conditions – Hospitality is allowable if:
 - It involves external stakeholders (guest researchers and community partners).
 - The grad students and technician's attendance are relevant to the event.
 - The event has clear relevance to the research goals.
 - The cost of alcoholic beverages cannot be reimbursed from the agency funds.
 - Documentation required:
 - Justification/relevance to University business.
 - List of attendees (University employees, non-employees) and how they contributed towards achieving the business purpose.
 - Dinner receipt and cost breakdown.
2. Raj, a team member not listed on the grant, travelled with the team in October 2024 to California for a conference to support logistics. Dr. Badana submitted Raj's expenses to be reimbursed from the grant.

- Answer: Ineligible as Raj is not listed on the grant and the travel dates fall outside of the grant award dates.
3. Dr. Badana travelled to Vancouver for a week in February 2025 to attend a conference. They hired a caregiver for Dr. Badana's elderly mother and have submitted this expense to be reimbursed from the grant.

- Answer: Eligible with conditions. Caregiver expenses are allowable when:
 - Pre-approval has been obtained.
 - Ensure that an eligible funding source exists. If no eligible funding source is identified, then the caregiver expenses will not be reimbursable.
 - The employee is required to be absent from their residence on authorized University business travel.
 - The usual caregivers are unavailable or not scheduled to provide care.
 - expenses that are incurred because of travelling on business are additional to expenses the employee would incur when not travelling.
 - Documentation required:
 - Pre-approval by the claimant's one-up supervisor for the caregiver services expense.
 - Original receipts for caregiver services.
 - Authorization for Dr. Badana's travel.

Collaborative Challenge B - Research Expense Posting

Dr. Connor Draisatl has a \$300,000 research award for fiscal years 2025-2027 to study how background disco music affects concentration in older adults. The approved budget for this award is as follows:



	April 2025 – March 2026	April 2026- March 2027	
Salaries – Research Staff & Administrative Staff	\$60,000.00	\$50,000.00	
Computer equipment	\$20,000.00		
Audio recording equipment (microphones, recorders, headphones)	\$50,000.00		
Lab Supplies (safety equipment, sponges, disinfectants, services)	\$12,000.00		
Computer software	\$5,000.00		
Airfare & accommodation	\$3,000.00		
Lab renovation	\$100,000.00		

The agreement with the Sponsor indicates that ‘any changes to the approved budget items are subject to approval’. The budget is set up with the following Commitment Items:

Commitment item	Released Budget	Commitments	Actuals	Total Commitments/ Actuals	Revenue variance/ Funds available
Expenditures					
COMPENS-S	60,000.00	0.00	0.00	0.00	60,000.00
SUPPL-S	17,000.00	0.00	0.00	0.00	17,000.00
TRAVEL-S	3,000.00	0.00	0.00	0.00	3,000.00
EQUIP-S	70,000.00	0.00	0.00	0.00	70,000.00
SPECIAL1	100,000.00	0.00	0.00	0.00	100,000.00
Lab Renovation					
Total Expenditure :	250,000.00	0.00	0.00	0.00	250,000.00

Questions with Answers

1. In your regular account review, you realize that one month ago, you accidentally entered \$500.00 instead of the correct invoice amount of \$5,000 for the purchase of headphones. What do you do?

- **Answer:** Do a correcting entry by reversing the erroneous posting and post the transaction with the correct amount.

2. Dr. Draisatl travelled to Germany for a conference and stakeholder meeting. Their airfare was \$1,750.00. Accommodation was \$2,250.00. Using the list of GLs in the reference table, what GLs and commitment item will you use to post these transactions?

Answer: Several GLs could apply:

- GL-840010: TRAVEL-EMPL.
- GL-840020 for the Accommodation for the maximum Travel-S budget amount.
- GL-841070 for Conference/Accommodation meals included.
- The GLs used depend on details of the backup documentation. All these GLs are acceptable as long as they do not exceed the Travel-S budget.

What do you do when the expenses exceed the available funds?

Answer:

- Look for another source of funding where the expense is eligible.
- Charge it to the Principal Investigator Funds Centre (PI FC).
- Coordinate with the Research Officer to determine if the Sponsor allows budget reclassification and increase the Travel-S commitment item.

3. The lab renovation work was completed in November 2025 and was charged on four invoices:

- \$10,000 initial payment invoice in November 2024
- \$3,000 for a soundproofing consultant's fee in November 2024
- \$20,000 mid-point invoice in May 2025
- \$45,000.00 final invoice in November 2025

- How do you process these invoices?
- Using the list of GLs in the reference table, what GLs and commitment items will you use to post these transactions?

Answer:

- Review Sponsor's rules on eligibility on pre-award expenses or 'Claw-back' rules

- If there is no Claw-back' rule, the \$10,000 and the \$3,000 expense incurred in Nov 2024 cannot be posted to this research account since the expense was incurred outside the Grant period (April 2025 to March 2027).
 - For the May 2025 and Nov 2025 invoices, GL- 835206 is the appropriate GL, however, the Commitment Item must be overwritten with SPECIAL 1 to draw the funds out of the appropriate Commitment Item from the Funds Available Budget Hierarchy.
4. Using the list of GLs in the reference table, what GL and commitment Item will you use to post the following research expenses?

a) LogicPro Digital Audio software license (for sound mixing): \$1,200.00

Answer: GL-825201.

b) MacBooks and peripherals (e.g., cables, mice) \$8,000.00

Answer: GL-821110 is the appropriate GL as the corresponding Commitment Item – “Equipment: Computing: Purchase” rolls up to Equip-S in the Funds Available Budget Hierarchy.

c) Extended warranty covering 1 year (from April 2026 to March 2027) for the MacBooks \$ 2,000.00.

Answer: GL-835000 – extended warranty is deemed as ‘Services’. Note that an extended warranty is eligible for research provided that the **warranty period is within** the research grant period.

Reference: List of GLs with Commitment Items

G/L Account	G/L Acct Long Text	Commitment Item
800115	Academic: Research Associate	AC-OTH-RESEARCH
821010	Equipment: Purchase	EQUIP-PUR
821030	Equipment: Repair/maintenance/warranty	SER-EQP-RPAIR
821110	Equipment: Computing: Purchase	EQUIP-PUR
821610	Scientific Equipment: Purchase	EQUIP-PUR
825000	Supplies: General	SUPPLIES
821510	Equipment: Audio/Visual: Purchase	EQUIP-PUR
825500	Laboratory Supplies General	SUP-LAB
835000	Services: General	SERVICES

840010	Employee Field Trip: Airfare	TRAV-EMPL
840020	Employee Field Trip: Accommodation	TRAV-EMPL
840060	Employee Field Trip: Car Rental	TRAV-EMPL
844010	Visitor Travel: Airfare	TRAV-VISITOR
844020	Visitor Travel: Accommodation	TRAV-VISITOR
825550	Smallware Supplies	SUPPLIES
841070	Employee Conference/Meeting: Meals	TRAV-EMPL
845000	Taxi/Bus Fare	SER-TRANSPN
801015	Pay: Administration/Clinical Stipend	HR-APP-AC
801030	Pay: Research Associate	HR-APP- R_ASSOC
801920	Pay: Benefits Non-Appointed	HR-BEN-NAP
801170	Pay: Casual Research Assistant	HR-NAPP- R_ASSIS
835204	Construction: Management Fees	SER-CONSTR
835206	Construction: Other Consultants	SER-CONSTR
835752	Construction: Other Contract	SER-CONSTR
825201	Computer Software-Renewable License/Subscription/Maintenance	SUP-OFFICE