



# **User Handbook on the Administration of Tri-Agency Funds**

DIVISION OF THE VICE PRESIDENT  
RESEARCH AND INNOVATION  
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UNIVERSITY OF  
**TORONTO**

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# ADMINISTRATION OF TRI- AGENCY GRANTS INTRODUCTION

This guide contains information regarding the use of federal funds for research from the Tri-Agencies (NSERC, SSHRC, and CIHR). Also under their auspices are awards from the CRCs and NCEs. This document has been prepared to assist researchers and their delegates, administrative assistants, and anyone involved in the administration and spending of federally funded research projects. The information contained in this document is accurate as of October 1, 2017. Please note the following:

- The funding agencies amend their guidelines periodically.
- The details contained in this guide are for most Tri- Agency funded projects. There are many different research programs from these funding agencies and eligibility requirements may differ slightly from those shown here.
- Additional eligible and non-eligible expenses specific to Tri-Agency programs are detailed in the Agencies' program literature.
- Expenditures listed are **NOT** exhaustive and have been provided for guidance.
- Additional details may be found in the Tri-Agency Financial Administration Guide at:

**URL:** [www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/index\\_eng.asp](http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/index_eng.asp)



In keeping current with the Tri-Agency Financial Administration Guide, relevant updates to this User Handbook will be released via RESEARCH ALERTS.

You may PRINT your own version of the updates as a desk copy.

# ROLES & RESPONSIBILITIES

- Researchers must operate in compliance with the relevant agency guidelines and all University policies
  - Administrative, personnel and accounting procedures must conform to the standards, practices and policies of the University
  - All travel and expense reimbursements must be submitted by the claimant and approved by the Account Holder, or to the person to whom the claimant reports, if the claimant is the Account Holder.
  - Research expenditures must be authorized by the Account Holder or his / her authorized delegate(s) in accordance with Agency policy.
- » If delegation is required it must be clearly documented. This is accomplished by completing the Delegation of Signing Authority Form:

**URL:**

<http://finance.utoronto.ca/policies/gtfm/financial-management/objective-and-responsibilities/delegation-of-authority/>

# GRANT FUNDS – GENERAL PRINCIPLES

- Expenses must be for the direct costs of the research for which the funds were awarded, and the benefits should be directly attributable to the project.
- Account Holders must ensure the Agency funding is spent effectively and economically, and the expenses must be essential for the research for which the funds were awarded.
- Equipment purchased belongs to The University of Toronto.
- If there is no written Agency policy covering a specific purchase, U of T's policy applies. Should further clarification on policies be required, please contact the "Authorized By" individual indicated on the FReD.
- Agencies defer to U of T's conflict of interest policies to ensure accountability and the responsible use of grant funds.
- The University of Toronto can withhold payment of any expenses approved by the Account Holders that contravene Agency or institutional policies.

## Compensation

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> <li>✓ Salaries, stipends and for research personnel</li> <li>✓ Salary to Project Coordinator (SSHRC Only)</li> <li>✓ Consulting fees, contractor fees or sub-contract costs</li> <li>✓ Clerical salaries directly related to dissemination activities</li> <li>✓ Honoraria for guest lecturers</li> <li>✓ Post Docs limited to a 2 year appointment (NSERC and SSHRC)</li> <li>✓ 3 year appointment is possible for foreign Post Docs with agency pre-approval (NSERC only)</li> </ul>	<ul style="list-style-type: none"> <li>✗ Salary or consulting fee of the grant holder or person eligible to apply for funding from the agency</li> <li>✗ Administration, secretarial, clerical salaries</li> <li>✗ Discretionary severance and separation packages</li> <li>✗ Compensation related benefits to recipients of stipends.</li> <li>✗ Compensation to co-applicants and collaborators of the grant regardless of their eligibility to apply for grants* (*does not apply to CIHR)</li> </ul>	<ul style="list-style-type: none"> <li>○ Name of person being compensated</li> <li>○ Position or category of employment</li> <li>○ Salary or stipend amount</li> <li>○ Duration of compensation</li> <li>○ Details of supplementary benefits</li> <li>○ Authorization of grant holder or delegate</li> </ul>

### CIHR STIPENDS

- ✓ For those with a PhD degree (or equivalent), the maximum period of support is three years **(CIHR only)**.
- ✓ For those with a health professional degree who are not enrolled in a graduate degree program, the maximum period of support is four years **(CIHR only)**.
- ✓ For those with a health professional degree who are enrolled in a graduate degree program, the maximum period of support to complete the degree is five years and includes funding received to complete a Master's degree or non-degree research training **(CIHR only)**.

# Compensation

VISITING RESEARCHERS – Compensation Chart		
NSERC	SSHRC	CIHR
Max \$2,000/month plus travel & subsistence 125 days maximum	Refer to agency website	NOT allowed



It is recommended that all Honorariums, stipends and salaries to individuals and employees be processed via the Payroll Department.

Incentives Paid for Research Recruitment and Participation

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"><li>✓ Fees and gifts paid for the purposes of participant recruitment, such as modest incentives for participation (i.e. to establish a potential participant pool), where approved by a Research Ethics Board (REB)</li><li>✓ A PI can take out an advance and pay the research participants in cash if desired</li></ul>	<ul style="list-style-type: none"><li>* Expenses cannot be clearly identified as ineligible, as ALL payments to research participants must be approved by the Research Ethics Board (REB)</li></ul>	<ul style="list-style-type: none"><li>○ Purpose of the re-search study</li><li>○ Supplier invoice indicating details of incentive purchases</li><li>○ Application to an REB detailing incentive plan (method of distribution, value of incentives, number of people receiving incentive)</li><li>○ The REB approval of the incentive</li><li>○ Proof of payment of incentives (amount paid to each participant, date of payment, signed receipts, coded list of recipients, attestation of researcher and / or others involved in incentive payment)</li></ul>



# Hospitality

Hospitality costs (non-alcoholic refreshments or meals) for networking purposes in the context of formal courtesy between the grantee and guest researchers and research-related activities in the context of assemblies that facilitate and contribute to the achievement of the research objectives (e.g., grantee meeting with partners, stakeholders, guest researchers).

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"><li>✓ Meals</li><li>✓ Gifts, where approved by a Research Ethics Board, will also be eligible.</li><li>✓ Non-alcoholic beverages</li></ul>	<ul style="list-style-type: none"><li>✗ Alcoholic beverages</li><li>✗ Costs of entertainment, hospitality and gifts are not eligible unless it's for networking purposes and other research related meetings. e.g. with partners, collaborators and most of the attendees are external stakeholders</li><li>✗ Regular interactions with colleagues from the institution and lab personnel meetings are not eligible</li><li>✗ Retreats with lab staff</li><li>✗ Staff awards and/or recognition</li></ul>	<ul style="list-style-type: none"><li>○ Detailed purpose of the event</li><li>○ Date(s) of the event</li><li>○ Number of participants and names/ affiliation/ (e.g. Professor J. Smith – York University)</li><li>○ Detailed original receipts</li><li>○ Counter-signature by the Department Head or Dean for hospitality expenses claimed by the Grantee</li></ul>

## Computer and Electronic Communications

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> <li>✓ Computers, tablets, modems, emerging technology and other hardware and/or specialized software required for the research not normally provided by the institution, and with adequate justification establishing the need in relation to the funded research</li> <li>✓ Cellular phones, iPhones, smartphone, or other electronic devices <b>ONLY</b> when they are necessary for research purposes (e.g. data collection), and/or for personal safety reasons, with adequate justification of the research purpose</li> <li>✓ Monthly plan fees for a basic plan for electronic devices, cell phones, etc. <b>ONLY</b> when being used for the research purposes (e.g. data collection), and/or for personal safety reasons only</li> </ul>	<ul style="list-style-type: none"> <li>✗ Standard monthly connection or rental costs of telephones</li> <li>✗ Connection or installation of communication lines (telephone or other links)</li> <li>✗ Voice Mail</li> <li>✗ Library acquisitions, computer and other information services provided to all members of the University</li> <li>✗ Home internet charges</li> </ul>	<ul style="list-style-type: none"> <li>○ Original invoices and receipts</li> <li>○ Authorization of grant holder or delegate</li> <li>○ Written justification for lap top, desk</li> <li>○ top, computers, cell phones, iPhone, iPad, printer, etc. acquisitions</li> </ul>

# Travel and Subsistence

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> <li>✓ Air travel must be claimed at the most economical rate available, not to exceed full economy fare.</li> <li>✓ Meals and accommodation</li> <li>✓ Cancellation Insurance</li> <li>✓ Seat selection charge</li> <li>Travel health insurance if not provided by U of T or other sources</li> <li>✓ Child care expenses as specified by the Agencies (for travelling nursing mothers, or single parents)</li> <li>✓ Relocation costs for research personnel and immediate family</li> <li>✓ Entry visa fees, safety-related expenses for work travel (e.g. vaccines, protective gear, special clothing for extreme climates)</li> <li>✓ Vehicle rental for work</li> <li>✓ For eligibility of Travel &amp; Subsistence expenses for collaborators; see Tri-Agency Financial Administration Guide</li> </ul>	<ul style="list-style-type: none"> <li>✗ Commuting (home to/ from work)</li> <li>✗ Passport and immigration fees</li> <li>✗ Thesis defense or thesis examination related travel, including external examiner costs</li> <li>✗ Reimbursement of airfare acquired with frequent points</li> <li>✗ Flight change fees unless it is for research related reasons. Not eligible for teaching related matters</li> </ul>	<ul style="list-style-type: none"> <li>○ Statement from the PI explaining how the conference or workshop relates directly to his/ her research for which the funds were awarded</li> <li>○ Dates and destinations</li> <li>○ Prospectus or program for conference related travel</li> <li>○ Details of daily expenses</li> <li>○ Details of vehicle usage</li> <li>○ Original detailed receipts (Credit Card slips are not valid receipts)</li> <li>○ Original air travel ticket and boarding passes (where available) or any other evidence that supports travel expenses claimed (e.g. written attestation from the grant holder)</li> <li>○ Separate claim for each claimant for each trip</li> <li>○ Travelers affiliation to the grant holder's research project e.g. name, title, institution name</li> <li>○ Signature of claimant and grant holder and/or delegate(s)</li> <li>○ For travel by Grantee or Visiting Researcher, claim must be counter-signed by the Department Head or Dean, confirming the relevance of the travel to the research being funded</li> </ul>

# Equipment and Supplies

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> <li>✓ Research equipment and supplies (including lab notebooks, stationery- used directly for research activities like correspondence with clients, data collection, printing of results, questionnaires, equipment user manuals, and e-journal articles, workshop and seminar slides relevant to the research project)</li> <li>✓ Specialize office supplies</li> <li>✓ Travel to manufacturer (for major equipment purchases)</li> <li>✓ Transportation costs for purchased equipment</li> <li>✓ Brokerage and customs charges on importing of equipment/supplies</li> <li>✓ Extended warranty for equipment</li> <li>✓ Staff training on use of equipment or specialized facility</li> <li>✓ Maintenance and operating costs for equipment/vehicles used for research</li> </ul>	<ul style="list-style-type: none"> <li>✗ Insurance (equipment and vehicles)</li> <li>✗ Space and/or facilities rental</li> <li>✗ Construction/ renovation of facilities</li> <li>✗ Office furniture, cabinets, hanging and storage boxes</li> <li>✗ Office accessories for laboratory, employees, researchers and students (e.g. paper clips, pens, folders, writing pads, ring binders, day planners, wastebaskets)</li> <li>✗ Paper used by students to print different versions of their dissertation or thesis</li> <li>✗ Paper used to prepare course notes</li> </ul>	<ul style="list-style-type: none"> <li>○ Original invoices, contracts and receipts</li> <li>○ Justification for supplies expense (e.g. dissemination of research results at workshops and/or seminars. For survey participants)</li> <li>○ Approval of grant holder or authorized delegate</li> </ul>

## Sabbatical and Leave Periods

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> <li>✓ Direct costs for research work, including research assistance and bench fees</li> <li>✓ Travel to conferences</li> <li>✓ Vehicle required for work (with prior institutional approval). Vehicle must be licensed and insured during the sabbatical period.</li> <li>✓ Transportation costs to move research equipment and materials to and from sabbatical location</li> <li>✓ One round trip ticket between home institution and sabbatical location (<b>NSERC / CIHR grants only</b>)</li> </ul>	<ul style="list-style-type: none"> <li>✗ Transport of research personnel to and from a grantee's sabbatical location for supervisory or academic purposes</li> <li>✗ Travel by grantee to home institution for supervisory or academic purposes</li> <li>✗ Living expenses (subsistence and accommodation costs)</li> </ul>	<ul style="list-style-type: none"> <li>○ Original invoices, contracts and receipts</li> <li>○ Purpose of travel and description of activities and deliverables</li> <li>○ Travel claim and supporting documents for travel</li> <li>○ Authorization of grant holder or delegate</li> <li>○ Approval of Dean, Chair, Director or Principal for grant holder's and his/her research team travel claims</li> </ul>

# Services and Miscellaneous Expenses

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> <li>✓ Recruiting costs for research staff (e.g. advertising and air-fare for candidates, etc.)</li> <li>✓ Costs to train personnel in novel techniques required for the research work</li> <li>✓ Costs of membership in professional association or scientific societies if required</li> <li>✓ Monthly parking fees when vehicles are required for work</li> <li>✓ Costs for safe disposal of waste</li> <li>✓ Costs for books, periodicals, specialized supplies, computers and information services not formally provided by the institution</li> <li>✓ Specialized courses with adequate justification</li> </ul>	<ul style="list-style-type: none"> <li>✗ Education related costs, such as thesis preparation, tuition fees, cost for preparation of teaching materials</li> <li>✗ Professional training and/or development i.e. computer and language training</li> <li>✗ Staff recognition and awards</li> <li>✗ Monthly parking (unless in field)</li> <li>✗ Regular clothing</li> <li>✗ Patenting costs</li> <li>✗ Basic services and supplies for research labs (e.g. heat, distilled water, etc.)</li> <li>✗ Relocation of a lab</li> <li>✗ Insurance costs for buildings and equipment</li> <li>✗ Sales tax to which an exemption or rebate applies</li> <li>✗ Regulatory compliance costs, including ethical review, biohazards, environmental assessments</li> <li>✗ Office accessories for laboratory, employees, researchers and students (e.g. paper clips, pens, folders, writing pads, ring binders, day planners, wastebaskets, storage boxes)</li> </ul>	<ul style="list-style-type: none"> <li>○ Original invoices, contracts and receipts</li> <li>○ Authorization of grant holder or delegate</li> </ul>

# Dissemination of Research Results

Eligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"> <li>✓ Costs of developing Web-based information, including Web site maintenance fees</li> <li>✓ Costs associated with the dissemination of findings (e.g. through traditional venues as well as videos, CD-ROMs)</li> <li>✓ Page charges for articles published, including costs associated with ensuring open access to the findings (e.g. costs of publishing in an open access journal or making a journal article open access)</li> <li>✓ Costs of preparing a research manuscript for publication</li> <li>✓ Translation costs associated with dissemination of findings</li> <li>✓ Costs of holding a workshop or seminar, the activities of which relate directly to the funded research (including non-alcoholic refreshments, meal costs, supplies, etc.)</li> </ul>	<ul style="list-style-type: none"> <li>○ Original invoices, contracts and receipts</li> <li>○ Authorization of grant holder or delegate</li> </ul>

# FINANCIAL REPORTING

CIHR, NSERC, SSHRC, CRC, and NCE require submission of a signed Statement of Account (also referred to as “SOA” or “Form 300”) for every grant for the period ending March 31 of each year.

At the beginning of April, the following documents are sent to the faculty / department finance officers for distribution to the researchers:

- **Two** copies of the Summary of SOA
- **One** copy of the Details of Expenses for the SOA

**Researchers (PI's) along with their Financial / Business Officers MUST complete the following steps for each grant held:**

- **REVIEW** each SOA for accuracy
- **ADJUST** – Make note of any adjustments for:
  - Deficit
  - Accruals
  - Misallocation between categories
- **SIGN** and Print the name where indicated on the Summary pages
  - The Researcher **AND** the Financial Officer must sign each SOA
- **RETAIN** one signed copy of the Summary + Detail of Expenses at the department for their records
- **RETURN** one signed copy of the Summary page to the Research Oversight and Compliance Office by May 15th of the same year (unless instructed otherwise)

For any questions relating to a specific SOA, please contact the “Research Accountant” indicated on the FReD.



# ADMINISTRATIVE MATTERS

## Transfer of Funds between Institutions

Research funds can be transferred under two different scenarios:

### **Transfer from an eligible primary institution to an eligible secondary institution.**

In this case of a transfer from a Primary Institution (the lead) to an Eligible Secondary Institution, the latter assumes the responsibilities of the Primary Institution.

Primary Institutions wishing to transfer funds to an Eligible Secondary Institution must obtain a letter of transfer of funds signed by the Secondary Institution in which both parties agree to comply with certain obligations.

Funds cannot be transferred to Partners or Collaborators listed on the notice of award (NSERC and SSHRC). Partners can be paid via an invoice for services provided. Collaborators can be reimbursed for research related travel expenses only. Funds can only be transferred to Co applicants /co-investigators listed on the notice of award. (NSERC and SSHRC)

CIHR allows funds to be transferred to both partners and collaborators.

### **Transfer from an eligible primary institution to a non-eligible secondary institution (CIHR and SSHRC only)**

A Primary Institution that transfers funds to a non-eligible secondary institution retains all responsibilities and accountabilities for the funds. Non-eligible institutions have not signed the agreement with Tri council and are often non-Canadian institutions.

Transfers of funds to non-eligible institutions are only allowed on CIHR and SSHRC grants.

**To initiate a transfer of funds, please contact the “Authorized By” individual indicated on the FReD**

## **Relocation of a Grantee to an eligible Canadian Institution**

When a grantee moves from one eligible Canadian institution to another, the Agencies will consider a request to transfer a research grant(s) held by the grantee provided that the grantee has obtained an eligible position at the new institution. Should the request be approved, the research grant(s) held at the former institution will be transferred to the new institution and consequently all corresponding grant account(s) will be closed at the former institution.

Information pertaining to the documents to be submitted can be found on the NSERC website.

## **Moving Equipment or an Unexpended Equipment Grant**

All equipment purchased with grant funds belongs to the institution and not to the individual grantee. If a grantee is moving to another Canadian institution and wishes to take an unexpended Equipment Grant (known as a Research Tools and Instruments Grant at NSERC), or to move equipment purchased with grant funds, the former institution may, in its discretion, give permission for such a move.

A letter of agreement should confirm ownership of the equipment/facilities and the associated responsibilities, how the equipment/facilities will be used and what access researchers from each institution will have.

## **Termination of a Grant**

The Agencies will terminate a grant when the grantee no longer holds an eligible position at an eligible institution. However, the agency may approve the transfer of the grant to an eligible co-grantee or another eligible individual as suggested by the institution.

Information pertaining to the documents to be submitted can be found in the Tri-Agency Guide to Financial Administration.

### **SSHRC Only:**

If a grantee's primary affiliation is no longer with an eligible Canadian Institution and if the grant cannot be transferred to an eligible co-applicant, the grant will be terminated.

## **Extension Period for Use of Funds beyond a Grant Period**

For automatic extension rules about your specific grant, please contact the "Authorized By" individual indicated the FReD

# CIHR AWARDS – Research Allowances

Eligible Expenses	Ineligible Expenses	Supporting Evidence Requirements
<ul style="list-style-type: none"><li>✓ Research equipment</li><li>✓ Materials and Research supplies</li><li>✓ Travel to scientific meetings held either inside or outside Canada</li></ul>	<ul style="list-style-type: none"><li>✗ Course fees</li><li>✗ Health insurance</li><li>✗ Non-discretionary</li></ul>	<ul style="list-style-type: none"><li>○ Refer to the requirements listed for “Equipment and Supplies” and “Travel and Subsistence” in the earlier sections of this handbook</li></ul>
<b>Automatic Extension Period</b>		
Expenses can be incurred against a Research Allowance for up to 3 months beyond the official termination date. All expenses must be paid and reconciled prior to this termination date. At this point, any unspent / residual funds must be returned to CIHR		

# CONTACT US

## **Research Oversight and Compliance Office (ROCO)**

**Location:** 2nd Floor, McMurrich Building

12 Queen's Park Crescent West

**Contact:** <http://www.research.utoronto.ca/contact-us/>

## **Research Services Office (RSO)**

**Location:** 3rd Floor, McMurrich Building

12 Queen's Park Crescent West

**Contact:** <http://www.research.utoronto.ca/contact-us/>

## **Innovations & Partnerships Office (IPO)**

**Location:** 413-100 College Street

Banting Institute

**Contact:** [innovations.partnerships@utoronto.ca](mailto:innovations.partnerships@utoronto.ca)

# NOTES