Tri-Agency Stipend and Salary Supplements

Webinar 2: Managing your funds

19 October 2020

Updated post-webinar: 22 October 2020
Webinar Presenters

- Donna Walker
  Director, Research Financial Reporting and Audit,
  Research Oversight and Compliance

- Drew Gyorke
  Director, Agency and Foundation Funding,
  Research Services
Agenda

- Program overview, eligible use of funds
- Accessing your Supplement fund(s)
- Attestation requirement
- Sub-grants
- Financial reporting
- Common Questions, Your Questions
Tri-Agency Supplement Program: Overview

Federal Government provided funds to CIHR, NSERC and SSHRC for salaries and stipends to help mitigate the financial impact of interruptions to grant-funded activity due to COVID-19.

Step 1: Supplement funding offered

- CIHR, SSHRC and NSERC reached out to Principal Investigators of eligible grants directly to offer a Supplement (July and August 2020)
- PIs accepting the Supplement had to confirm that:
  a) they continued to pay salaries or stipends to students, trainees and/or research support personnel between April 1st and June 30th 2020, and
  b) that their research activity was interrupted between April 1st and June 30th 2020 due to the pandemic.

*the April 1st to June 30th period can be considered the “qualifying period” when research was interrupted
Step 2: Tri-Agencies confirmed Supplement amounts and set Terms of Use (September 2020)

a) The **eligible period** to use the Supplement funds (which is different than the qualifying period) is:

⇒ **For NSERC and SSHRC**: April 1\(^{st}\), 2020 to March 31\(^{st}\), 2021 (no extensions)

⇒ **For CIHR**: April 1\(^{st}\), 2020 to March 31\(^{st}\), 2022 (extensions possible up to end-date of grant for which the supplement was provided.)

b) Those paid with Supplement funds cannot simultaneously receive benefits from CERB, CESB, Tri-Agency extensions to Scholarships and Fellowships, or any other federal program.

c) Institutions must obtain **confirmation** those paid with Supplement Funds are not simultaneously receiving benefits from programs noted in b). UofT has created an **Attestation Form (updated October 22, 2020, available on our website)** to be completed by payees and retained by the department or faculty Business Officer.
Recommendation

❖ Ideally, spend the Supplement fund as soon as can be done
Accessing your Funds

UofT: creation of separate Supplement Fund research accounts

- Manage the eligible use, reporting requirements, and NSERC & SSHRC’s shorter timeframe to use and return funds

Supplement Funds Status:

CIHR and SSHRC:

- All funds have been established as of early October

NSERC:

- Well underway and on-track to be completed by end of October.

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Attestation by Payees

Managing the Payee’s requirement

1. **Attestation Form** completed and filed with Department or Division issuing payment
   - Available on VPRI Website
   - Designed to be as non-intrusive as possible for Payee, PI, Department, Institution

2. Audit likely on use of funds and record-keeping

3. **Principal Investigators, Business Officers, Research Services, IPO and Research Accounting Staff** cannot advise on each payee’s

   - Payees manage their situation with federal programs, CRA

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Tri-Agency Salary and Stipend Supplement Program in response to COVID-19
Attestation for students, trainees, and grant-paid research staff

The Natural Sciences and Engineering Research Council (NSERC), the Social Sciences and Humanities Research Council (SSHRC), and the Canadian Institutes of Health Research (CIHR), collectively referred to as the Tri-Agencies, are providing additional funding to faculty-based grant holders who continued to pay salaries or stipends to students, trainees, and research staff while research activity was interrupted between April 1st and June 30th, 2020 due to COVID-19.

Trainees and research support personnel are not eligible to be supported by this supplement if they are simultaneously benefiting from compensation under the Canada Emergency Student Benefit, Canada Emergency Response Benefit, or other income support related to COVID-19, including extension of tri-agency scholarships and fellowships.

The faculty member will use these additional funds to pay your salary or stipend. To meet Tri-Agency compliance requirements by the faculty member and the University of Toronto to use these additional funds to compensate you, please complete, sign, and return the form to the Principal Investigator (PI) and the Department or Faculty Business officer where the PI’s grant is held.

Trainees/Staff member name:

Faculty/Dept / PI name (award holder):

Please confirm and sign the attestation below:

This is to confirm that I am not receiving any of the following federal government programs indicated below when receiving payment from the Principal Investigator’s Tri-Agency research award:

- The Canada Emergency Student Benefit program
- The Canada Emergency Response Benefit program
- Other Government of Canada income support related to COVID-19 including the extension to Tri-agency scholarships and fellowships (Canada Graduate Scholarships - Master’s, Canada Graduate Scholarships - Doctoral, agency-specific doctoral awards, Postdoctoral Fellowships, Vanier Canada Graduate Scholarships and Banting Postdoctoral Fellowships)

Trainees / Staff Member Signature:

Date:

**Please return this form to the Principal Investigator (PI) and the Department or Faculty Business officer where the PI’s grant is held.**
COVID-19: Supplements for Tri-Agency Research Grants

Attestation Form

Institutions are required to retain a record of payee’s declarations that they did not benefit from these other programs while simultaneously being paid by a supplement grant. To facilitate collection of this information from those who will be paid through these additional funds, an Attestation Form is available for use and recordkeeping.

IMPORTANT: Payees must complete, sign, and return the Attestation Form to the PI and the Department or Faculty Business Officer where the PI’s grant is held.

Download the Attestation Form

The form should not be returned to Research Service Office (RSO), Innovations and Partnerships Office (IPO) or Research Accounting.

Staff in VPRI cannot provide advice or guidance on CESC, CERB, or other related CRA rules in relation to these programs. Those who have questions about those programs should refer to the program websites or contact those program representatives directly with their questions.
### Status of Research Applications administered at U of T and FReDs as of October 15, 2020:

To view the Funded Research Digest (FReD) for an award, click on the FReD number if it exists in the table below.

<table>
<thead>
<tr>
<th>Appl. Rec’d Title of Appl.</th>
<th>Appl. Status</th>
<th>Sponsor</th>
<th>Program Purpose and Type</th>
<th>Fund Start</th>
<th>Fund End</th>
<th>Fund No.</th>
<th>Appl. No.</th>
<th>FReD No.</th>
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<td>Operating Grant</td>
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<td>72061035</td>
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Welcome Jean-Luc Picard

Overview of Research Funding

Status of Active Research Funds as of October 14, 2020:

Please note that the "current funds available" amounts may not include some periodic postings such as payroll or purchase card charges.

Click on Fund number to view the PI Report details of a specific account.

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<tr>
<th>CF Center</th>
<th>Fund</th>
<th>Fund End</th>
<th>Sponsor</th>
<th>Budget Category</th>
<th>Budget</th>
<th>Commit/Actuals</th>
<th>Current Funds Avail</th>
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<td>March 31, 2021</td>
<td>Social Sciences &amp; Humanities</td>
<td>Open</td>
<td>12,442</td>
<td>0.00</td>
<td>12,442.00</td>
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</tbody>
</table>
About Ethics, Animal use, and other certifications:

- If there is a protocol outstanding on the primary grant, the same outstanding status applies to the Supplement fund.
- An active protocol on the primary grant is automatically linked to the Supplement fund.
- A pre-release on the primary grant does not automatically apply to the Supplement fund.
  - Option available to you to request a pre-release for the Supplement fund.
- Consult the VPRI Website for information on protocols, and to access the Pre-release form.

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Sharing Supplements with co-investigators

Two Steps:

- Sub-grant Agreement is required

- The PI or their designate should contact Mayliza Baak to get the agreement process started: m.baak@utoronto.ca
Financial Reporting to the Agencies

**Tri-Agency requirements**

- Supplement activity included in Form 300 with primary grant(s)
- NSERC and SSHRC Funds unspent as at March 31st, 2021 will be returned the NSERC and SSHRC. (CIHR funds will be returned if unspent after the end date of the primary grant.)
Common Questions

Q: What is **eligible period** of time for using Supplements:
A: For SSHRC and NSERC: April 1\(^{st}\), 2020 to March 31\(^{st}\), 2021
   for CIHR: April 1\(^{st}\) 2020 to March 31, 2022* (or to end of primary grant if necessary)

The **eligible period** is different from (and longer than) the **qualifying period**. For the Supplements Program, the qualifying period refers to the time that research was interrupted. The eligible period is the time within which you can use the Supplement funds.

Q: Are the supplements only for the same people I paid between April and June?
A: You do not have to use the supplements for the same people.
Q: If a student or grant-paid staff received CESB, CERB (or its successor) or Tri-Agency scholarship and fellowship extensions (students) at any time, are they ineligible?
A: No, they are not ineligible. However, they cannot be paid by the Supplement funds and be receiving CERB (or its successor), CESB, Tri-Agency scholarship and fellowship extensions, or any other federal benefits at the same time.

Q: What proof do I need that my research was interrupted
A: Your declaration that it was interrupted when you accepted the Supplement is sufficient.

Interrupted:
Your research activity slowed down, paused, changed, or could not proceed due to any COVID-19 related reason.
Q: Can salaries and stipends I paid out of a different fund be recovered from the Supplement Fund?

A: Yes, if you chose to pay salaries or stipends normally covered by your Tri-Agency grant to another fund, then the amount you charged to another fund can be moved to the Supplement Fund.
Resources to keep up-to-date / in-touch

- **Tri-Agency Websites**
  - CIHR
  - NSERC
  - SSHRC

- **VPRI Website**

- **RSO Contact:** Mayliza Baak
  Email: m.baak@utoronto.ca

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Other questions?