Standard Tithe Agreement

This agreement must be used by all departments administering tithing fees in order to comply with research funding agency requirements. A tithe is defined as a fee charged for the use of shared services, equipment or supplies. Departments may charge tithing fees as a way to recover costs for these shared resources. Departments are required to complete an updated agreement on an annual basis covering the research fiscal period (April 1st to March 31st) and obtain the required authorizations. Tithing fees must be reconciled by departments on an annual basis with charges posted to the General Ledger by March month-end (please refer to the Financial Services website for March journal entry cut-off dates).

Procedures

Departments may choose to charge tithing fees in order to recover costs for shared services, equipment, and supplies by completing the following steps:

- The department must complete an updated agreement on an annual basis. Completed and signed agreements must be kept on file by departments for seven years and may be requested for audit purposes.
- Departments are responsible for processing journal entries to charge the tithe fees based on the schedule and calculations specified in the agreement. Please ensure a copy of the agreement and supporting calculations are attached to each journal entry. Journals must be approved by an individual at a higher level than the preparer. Accounts used in the journal entry must reflect the appropriate expense accounts.
- The agreement must be provided to all researchers within the department who utilize shared resources. Researchers choosing to take part in the tithe agreement must provide their authorization or they will be given the choice to opt out.

Department & Period Covered

Department

Period Covered **April 1,** YYYY **to March 31,** YYYY

1 Purpose of the Tithe

The department will provide and pay for core services eligible under Tri-Council guidelines to all participating Principal Investigators who have authorized payments of a fee representing a tithe. The department will recover costs by journal entry.

2 Description of Shared Resources Covered by the Tithe

List all shared resources the department will provide as part of this agreement in the appropriate sections that follow. Additional information may be provided as appendices (refer to Section 5).

2.1 Shared Services (Use Shift+Enter to proceed to the next line.)

2.2 Shared Equipment and Facilities

2.3 Shared Equipment Maintenance, Repairs, and Procedures

2.4 Other Shared Items

3 Basis and Schedule for Determination of the Tithe

Describe the method of calculation and schedule for the determination of the tithe fees. Additional information may be attached as appendices (refer to Section 5).

4 Management of the Tithing Process

Indicate how tithing fees will be reviewed, reconciled, and reported, which parties will be responsible for this process, and the procedures for the carry forward or repayment of unspent balances. Tithing fee charges must be reconciled to actual expenses incurred on an annual basis. Any unspent balance must be returned to the originating chartfield values by March month-end.

5 Additional Information

Please label each appendix with its corresponding letter, list below, and attach at the end of the agreement.

Example:
Appendix I ***List of Shared Equipment; Method of Tithing Calculation***

Appendix A	
Appendix B	
Appendix C	
Appendix D	
Appendix E	

6 Option and Procedure to Opt Out of Tithing Process

If a Principal Investigator chooses to opt out of this process, they are free to make their own arrangements for the resources they require or they may pay for the shared resources on an as-needed basis. Principal Investigators choosing to opt out should not authorize this agreement.

Authorizations

Name of Department Head	
Department	

Signature _____ **Date** _____

Participating Principal Investigators

The following approvals will act as authorization to the department to charge the specified chartfield values indicated for the tithing fees specified in this agreement. Please print additional pages if required.

Principal Investigator Name	Signature	Date

Fund	Department	Account	Program	Class	Project

Principal Investigator Name	Signature	Date

Fund	Department	Account	Program	Class	Project

Principal Investigator Name	Signature	Date

Fund	Department	Account	Program	Class	Project

Principal Investigator Name	Signature	Date

Fund	Department	Account	Program	Class	Project

Principal Investigator Name	Signature	Date

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