A presentation by
Queen’s University
Financial Services
Financial Services

Tri-Council Grants Administration for Faculty and Staff
Tri-Council Agencies

The **Tri-Council Agencies** contribute a significant amount of research revenue to the institution each year.

Tri-Council revenues represent over 1/3 of total research revenues and are estimated at approximately $50-70 Million annually.

There are specific rules and regulations to comply with when receiving Tri-Council funding.
Research Accounting responsibilities include:

• Establishing research projects
• Maintaining financial controls, including monitoring expense eligibility and authorizations
• Completing accurate and timely financial reports (e.g. Form 300s)
• Coordinating monitoring visits and audits as required
• Providing guidance to the research community regarding grant requirements
Once all relevant documentation has been approved, URS will send a **Release of Funds** email notification to Research Accounting through the Tools for Research Administration at Queen’s (TRAQ) system.

Before a research project can be established, Research Accounting will send a **Final Budget & Signing Authority Request** email notification to the Principal Investigator, through the TRAQ system. Principal Investigators will be required to submit a completed **Final Budget and Signing Authority Form**, through the Research Accounting Form available through TRAQ.
Financial Controls

Research Accounting has a number of controls in place to ensure compliance with funding agency requirements and University policies, including:

• System controls (e.g. budget exceptions and combo-edit features)
• Staff monitoring (compliance and authorizations)
• Research reports (FAST)
• Training resources
• Documentation and website details
Form 300s

- **Form 300s**, also known as **Statements of Account**, are financial reports due to the Tri-Council Agencies at various times throughout the year (e.g. annually, as part of progress reporting, and upon project completion).

- Form 300s are prepared by Research Accounting staff and require approval by both Research Accounting and Principal Investigators.
Monitoring Visits and Audits

- The Tri-Council Agencies periodically conduct monitoring visits
- Queen’s Internal Audit may also conduct audits of various research grants and contracts
- During a monitoring visit or audit, Research Accounting acts as the lead in the coordination of all audit requirements
- During monitoring visits and audits, departments may be contacted and asked to provide documentation requested as part of the audit (e.g. PCard transactions)
Principal Investigators

**Principal Investigator** responsibilities include:

- Spending in accordance with funding agency and institutional policies as well as approved budgets
- Monitoring research project balances using FAST research reports
- Approving financial reports (Form 300s) as required
Tri-Council Guidelines

Tri-Council guidelines include the following:

- Tri-Council grants must be used for the direct costs of research
- Principal Investigators must ensure grant funds are spent effectively and economically
- Tri-Council funding must adhere to agency policies
- If an agency policy does not exist for a specific purchase, the institution’s policy will apply
Ineligible Expenses - Compensation

**Compensation** related ineligible expenses include but are not limited to:

- Salaries for grant holders or persons eligible to apply for Tri-Council funding
- Administrative or management fees
- Discretionary severance and separation packages
Travel related ineligible expenses include but are not limited to:

- Commuting costs between a residence and place of employment, or between two places of employment
- Passport and immigration fees
- Costs associated with thesis examination or defense, including external examiner travel costs
- Reimbursement for airfare purchased with personal frequent flyer points programs
- Alcoholic beverages
- Any mode of transportation other than economy (Economy Premium must be justified), unless a medical note exists and agency has granted pre-approval
Some additional important points regarding travel:

- Claims from visiting researchers must be approved by Department Heads
- Travel expense claims must indicate the affiliation of traveler to grant holder
- Conference travel must include conference prospectus
Ineligible Expenses-Sabbatical

**Sabbatical leave** ineligible expenses include but are not limited to:

- Living expenses (accommodation and meal expenses at official sabbatical location) are deemed ineligible by the Tri-Council Agencies
- Travel costs to transport the grantee to the home institution for supervisory or academic purposes
- Travel costs to transport research personnel to and from a grantee’s sabbatical location for supervisory or academic purposes
Ineligible Expenses-Equipment and Supplies

**Equipment and supplies** ineligible expenses include but are not limited to:

- Insurance costs for equipment and research vehicles
- Space/facilities rentals
- Construction/renovation costs
- Non-research related supplies (i.e. office supplies)

Important: Claims which include eligible stationary and office supplies must include a detailed justification.
Computers and electronic communication ineligible expenses include but are not limited to:

- Monthly connection or rental costs of telephones
- Connection or installation of communication lines
- Home internet charges
- Software purchases must be specialized and cannot be “off the shelf” purchases and must include adequate justification
Ineligible Expenses-Hospitality

Hospitality ineligible expenses include but are not limited to:

- Alcohol beverages
- Entertainment costs

Note: Allowable hospitality expenses relate to assemblies that aid and contribute to the achievement of research objectives such as meeting with partners and stakeholders.
Other ineligible expenses include but are not limited to:

- Education related costs such as thesis preparation, tuition and course fees leading up to a degree
- Costs for preparation of teaching materials
- Regulatory compliance costs including ethical reviews, biohazards, environmental assessments, etc.
- Professional training or development costs (includes license renewals where the claimant personally benefits)
- Costs related to staff recognition and awards
- Monthly parking fees for vehicles, unless specifically required for field work
- Regular clothing
- Patenting expenses
Other ineligible expenses continued:

- Basic services such as heat, light, water, compressed air, distilled water, vacuums and janitorial services supplied to all laboratories in a research facility (indirect costs)
- Costs of moving a lab
Gratuities

Gratuities charged to Tri-Council grants (e.g. meals, taxis) must meet the following criteria:

• Gratuities cannot exceed 20%
• Gratuities must be receipted or adequately justified
Tithing Fees

Tithing fees (e.g. shared lab expenses) are allowable with specific requirements:

- Formal agreements between departments and researchers must exist and agreements must be consistent across campus
- A clear method of calculation must be used
- The Principal Investigator’s authorization must be obtained prior to charging tithing fees to Tri-Council grants

A Standard Tithe Agreement template can be found under the Researchers tab on the Financial Services website.
Principal Investigators must adhere to final approved **budgets** for all Tri-Council projects.

For some projects, budgeted items are very specific and deviations must be pre-approved by the Tri-Council or affiliated agencies (e.g. NSERC Research Tools and Instruments grants, Mitacs Accelerate internships, etc.)
Research Reports

Research financial reports, including the **Research Project Summary Report** and the **Research Statement of Operations Report** are available in FAST.

Principal Investigators and authorized delegates are asked to review their research transactions on a regular basis and monitor project balances.

Training resources on research reports are available in the **Learning Catalogue** on the Financial Services website.
Consequences of misused funds may include the following:

- **Ineligible costs**: Requires reimbursement by the grant holder
- **Frequent ineligible costs**: Freeze or terminate grant funds
- **Fraudulent use of funds**: Legal authorities
Tri-Council Contact Information

For additional details, please visit the Tri-Council websites:


Refer to the **Tri-Council Expense Eligibility and Documentation Guide** for specific contact details.
How may we help you today?

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Hours: Monday – Friday
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To learn more or to review additional Training Resources and Video Tutorials, visit the Financial Services Training page.