

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

Project Establishment



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

Ineligible Expenses-Travel



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

Additional Points-Travel



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.

Ineligible Expenses-Computers and Electronics



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.

Ineligible Expenses-Other



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

Ineligible Expenses-Other Cont'd



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.

Project Budgets



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



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:

- NSERC: <http://www.nserc-crsng.gc.ca>
- SSHRC: <http://www.sshrc-crsh.gc.ca>
- CIHR: <http://www.cihr-irsc.gc.ca>

Refer to the **Tri-Council Expense Eligibility and Documentation Guide** for specific contact details.

How may we help you today?



Contact us:

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Website: [Financial Services](#)

Location: Financial Services
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Hours: Monday – Friday
Open 8:00 am – 4:00 pm



To learn more or to review additional

Training Resources

and Video Tutorials

visit the [Financial Services Training](#) page