Tri-Council Grants Administration for Faculty and Staff

Research Accounting
Financial Services
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 as part of receiving Tri-Council funding.
Research Accounting responsibilities include:

- Establishing research projects
- Maintaining financial controls, including monitoring expense eligibility and approval signatures
- Completing accurate and timely financial reports (Form 300s)
- Coordinating monitoring visits and audits as required
- Providing guidance to the research community regarding requirements of grants
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

Financial Services 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 & authorizations)
- Research reports (FAST)
- Training resources
- Documentation and website details
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 Financial Services and Principal Investigators.
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 coordinating all audit requirements. During these times, departments may be contacted and asked to provide documentation requested as part of the audit (e.g. PCard transactions).
Principal Investigator responsibilities include:

- Spending in accordance with funding agency and institutional policies as well as approved project budgets
- Monitoring research project balances using FAST research reports
- Approving financial reports (Form 300s) as required
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
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, 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
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-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 stationery 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
Hospitality ineligible expenses include but are not limited to:

- Alcoholic 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
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 charged to Tri-Agency grants must meet the following criteria:

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

Tithing fee charges (i.e. shared expenses in labs) 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-Agency 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 internships, etc.)
Research financial reports 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.

Consequences of Misused Funds
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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To learn more or to review additional Training Resources

visit the Financial Services Training page