MEMORANUM

Date: November 15, 2016

To: NSERC/SSHRC/CIHR/NCE Account Holders

From: Melissa Joyce, Manager of Research Accounting


The Tri-Agency (NSERC, SSHRC, CIHR & NCE) has updated their Financial Administration Guide as of October 1, 2016. This memo highlights the changes in the guide that may impact the spending of your Tri-Agency funded accounts.

As a reminder, the general principles for the use of the funds is that the funds must contribute towards only the direct cost of research, must be used effectively and economically, and be essential for the research project. The expense reimbursement claim must provide proper supporting documentation and/or detailed justification. The institution has the right and responsibility to withhold and withdraw approval of expenses that contravene the Agency’s policies.

Eligibility of Expenses and Required Documentation

Equipment

Must provide a justification when:

- for any computer and related hardware expenses
- cell phones, smart phones or other electronic devices (eligible only when they are necessary for research purposes and/or for personal safety)
- specialized software
- if the link from the expense to the funded research is not evident
- specialized office supplies

Detailed justification must include the following:

- demonstrate that the equipment purchased is directly related to and necessary for the advancement of funded research
- the equipment is not normally provided by the institution
- it is an economical use of funds
- there is a need that existing equipment or equipment in the grant holder’s possession cannot be used

Example of justification for equipment: “The printer is required for the research because it is permanently connected to the equipment and prints results at a set timeframe”.
Home Internet

Home internet is no longer an eligible expense.

Travel – Airfare must be expensed at the lowest rate available. If the lowest rate was not used when booking, then there must be a justification for using the higher rate [only allowed up to full economy - Air Canada up to Latitude (“Premium Economy Class” is not a full economy rate and not eligible) or WestJet up to Flex]. There are special circumstances (example medical conditions) which may allow for first class airfare upon pre-approval from the agency. Land travel can charge up to the equivalent of a full economy airfare.

*Detailed justification must: define the purpose of the trip and its link to the funded research.*

Example of a justification for travel: “Attended a conference in Vancouver on molecular biology which is related to my grant because I am hoping to apply the theory presented to my lab experiments.”

Note: If including receipts/invoices that have both research and non research related expenses, the non research related expenses must be clearly identified and not included as part of the calculation for the claim.

Hospitality and Gifts

Hospitality costs (non-alcoholic refreshments or meals) are eligible for the purposes of networking and as a formal courtesy between the grantee and guest researchers. It must facilitate and contribute to the achievement of the research objectives (example - grantee meeting with partners, stakeholders or guest researchers).

*Not Eligible

• Costs of entertainment, hospitality and gifts (other than those specified above) such as regular interactions with colleagues from the institution and personnel meetings.

• Costs related to staff awards and recognition.

Required Supporting Information

• A list of attendees including their titles, institutions and their relation to the funded research. There must be at least 1 person external to the research group participating in the hospitality.

• A brief explanation as to why the meal took place (i.e. purpose of the meeting). The explanation must also demonstrate that the hospitality was required for formal courtesy between the grantee and guest researchers and how it facilitates and contributes to the achievement of the research objectives.

*Justification – Must define the purpose or circumstances for the hospitality/gift and the link to the funded research.*
**Delegation of Authority**

The grantee is the only person who can delegate authority to someone else on the account. The delegate must be someone who is involved in the research project and not solely delegated for administrative convenience.