



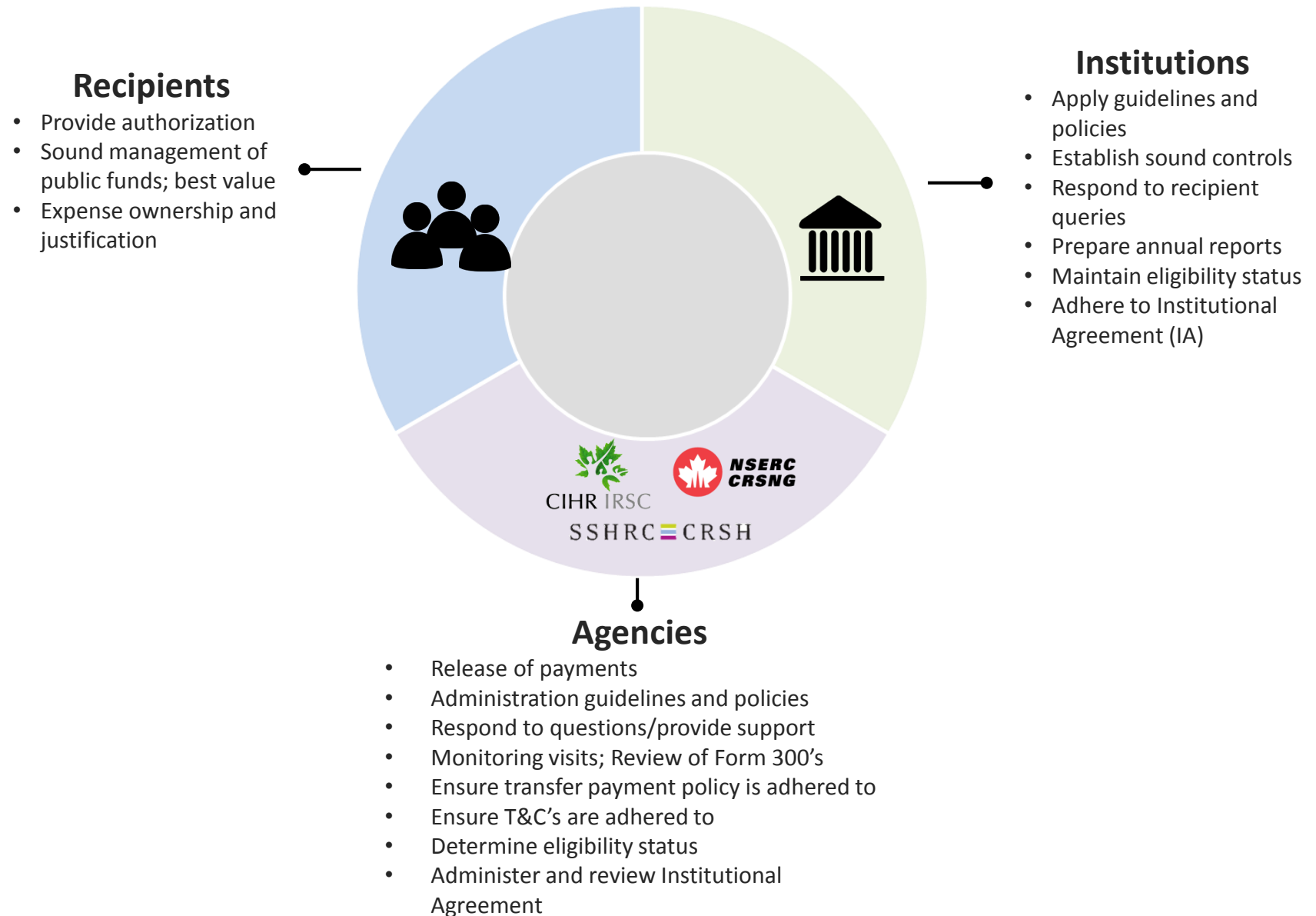
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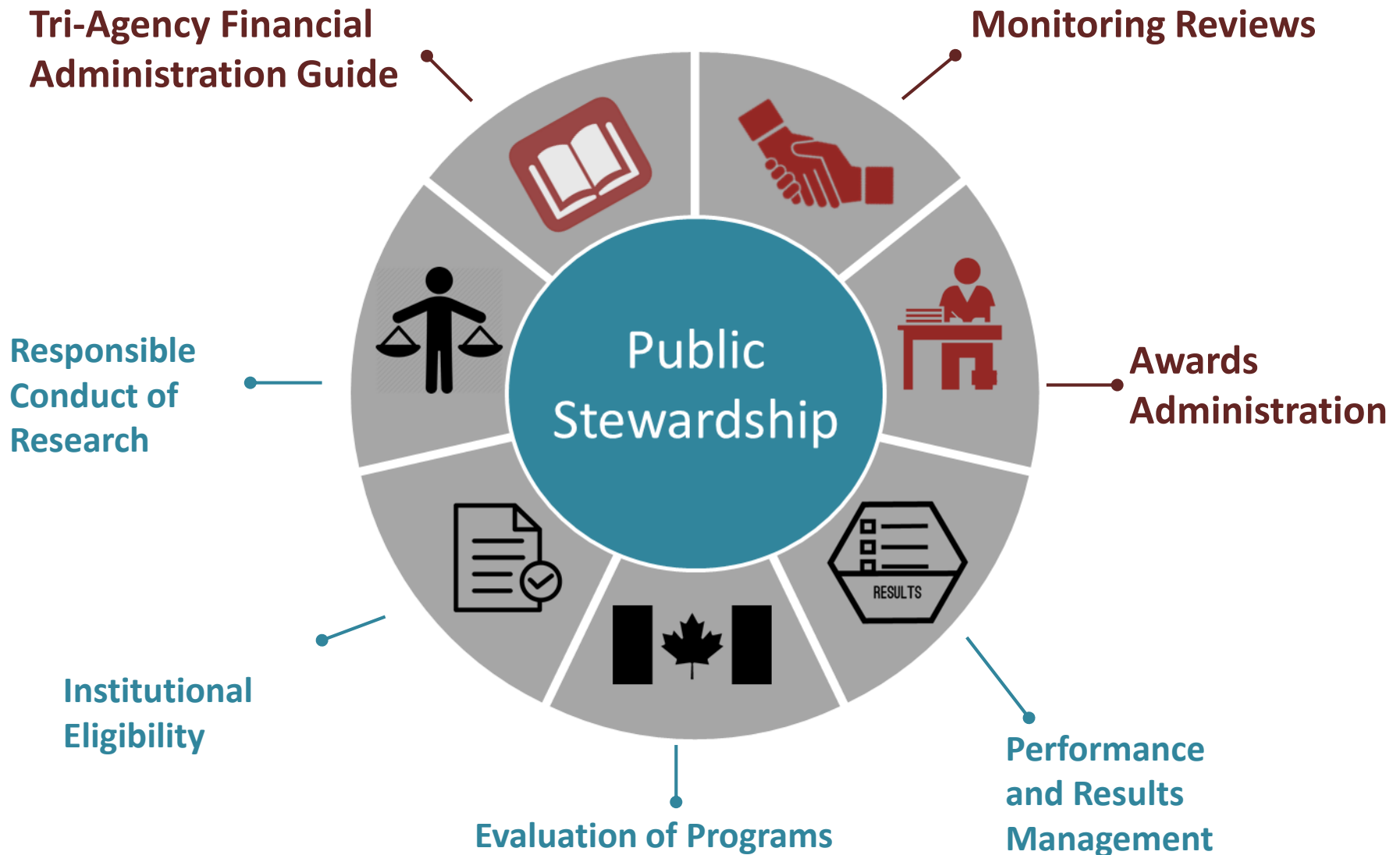
Renewal of Tri-Agency Post- Award Financial Administration

Progress Update – CARA East
14 November 2017

Award Administration – A Shared Accountability



Areas of Focus for Renewal Initiative



Objectives of Renewal

Focus on a client-centric approach

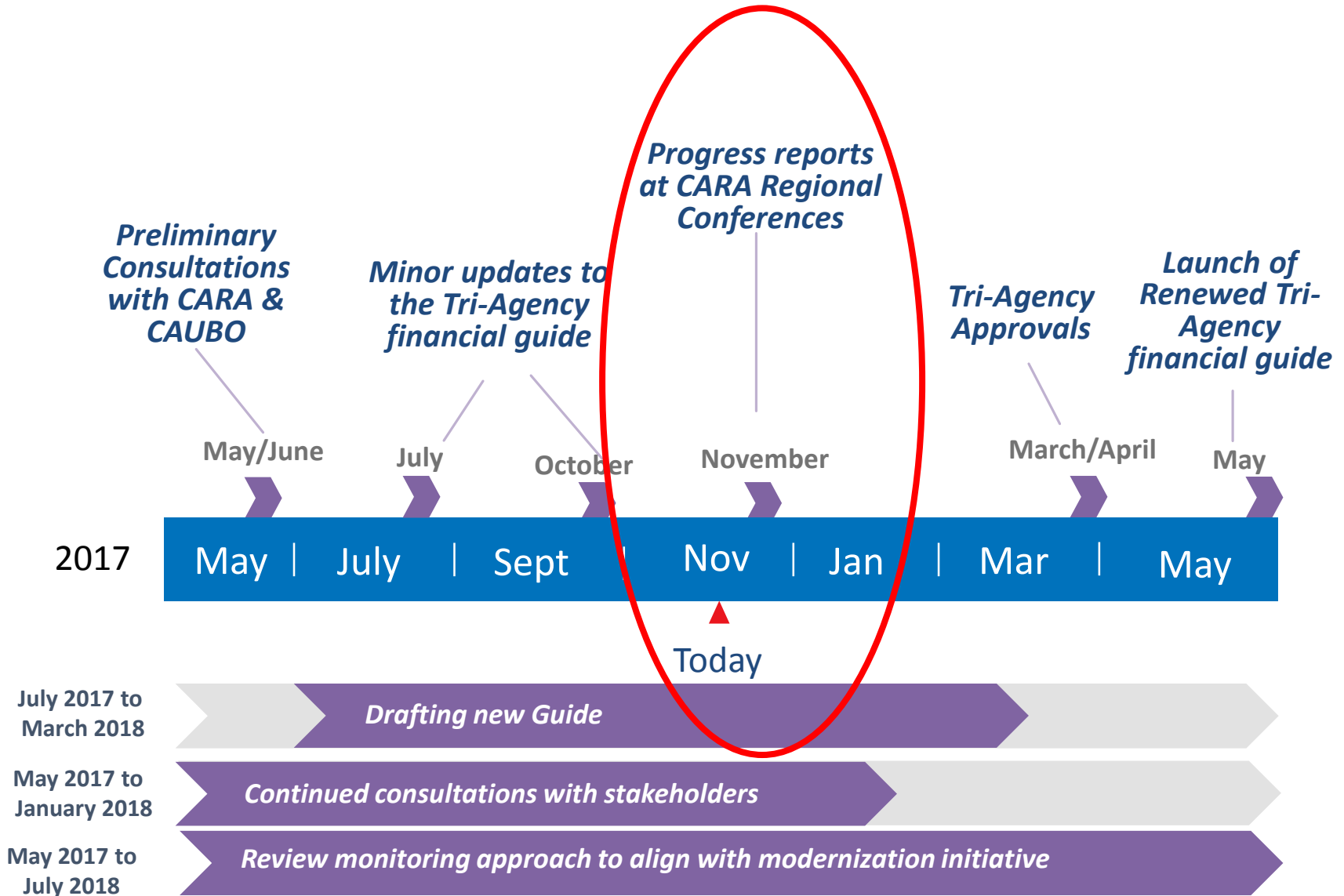
Reduce burden (Institutions & Recipients)

Increase efficiencies

Increase automation

Enhance clarity of guidance from agencies

Renewal Timelines



Focus Area 1: Tri-Agency Financial Administration Guide

Focusing on a Principle-based approach:

- ✓ Streamline and simplify;
- ✓ Accountability;
- ✓ Balance between control and flexibility;
- ✓ Existing institutions policies, processes and controls

Tri-Agency Financial
Administration Guide



Focus Area 1: Tri-Agency Financial Administration Guide

New Table of Contents

Part 1: About this Guide

Part 2: General Administration

Part 3: Financial Matters

Part 4: Use of Grant Funds

4.1 Principles

4.2 Directives

Part 5: Provisions for Leaves from Grant Activities



Part 4: Use of Grants Funds

Principles

- Appropriate Use of Agency Grant Funds
- Authority to Use of Grant Funds
- Reporting and Supporting Evidence
- Oversight of the Use of Grant Funds

Guidelines

- Employment and Compensation Expenses
- Goods and Services Expenses
- Travel and Subsistence Expenses
- Hospitality Expenses
- Gifts, Honoraria and Incentives

4.2 – Directives: Goods and Services Expenses

Acquisition in accordance with the **Administering Institution's acquisition policies, requirements and processes**, which are applied **impartially** whether related to funded research/activities or other purposes.

Order of precedence - Funding opportunities may identify specific allowable goods and/or services costs

Appropriate Use of Grant Funds

- Any goods or services **DIRECTLY** related to the funded research / activities;
- Institutions must provide the same goods and services to grant recipients as provided to other personnel;
- **Effective and economical** and not result in **personal gain**.

Authority to Use Grant Funds

- Grant Recipient or their duly delegated representative must **authorize, in a manner that can be substantiated**
- Grant account adjustments require authorization of the Grant Recipient.

Reporting and Supporting Evidence

- Expense must be **supported by documentation**, as prescribed by the Administering Institution's policy and requirements.
- Grant account adjustments require supporting documentation.

Oversight of the Use of Grant Funds

- Institution to request further justification if the purpose for acquiring goods or service is unclear (link to funded research activity)

4.2 – Directives: Travel and subsistence expenses

- Travel expenses in accordance with the **Administering Institution's travel policies, requirements and processes**, which are applied **impartially** by providing the same travel conditions whether the travel is related to funded research/activities or other purposes.
 - In the absence of institutional policy, the Tri-Agency recommends following the federal government's [National Joint Council \(NJC\) Travel Directive](#).
- **Order of precedence** - Funding opportunities may identify specific allowable goods and/or services costs
- **Who can travel ?** - The travel expenditures can be claimed for grant recipients, research personnel, trainees, and other individuals that contributes to the funded research/activities.
 - For claimants other than the grant recipient, the affiliation with the funded research/activities must be specified.

4.2 – Directives: Travel and subsistence expenses

Appropriate Use of Grant Funds

- Travel and subsistence (meals, non-alcoholic beverages and accommodation) expenditures, including reasonable out-of-pocket expenses, must be for purposes directly related to the funded research/activities such as field work, research conferences, collaborative trips, and historical research.
- **Effective and economical** and not result in **personal gain**.

Authority to Use Grant Funds

- Grant Recipient or their duly delegated representative must **authorize, in a manner that can be substantiated**
- In the event that the traveler is the Grant Recipient or is a visiting researcher, their travel claim must be countersigned by the Grant Recipient's superior

Reporting and Supporting Evidence

- Travel Claims must be **supported by documentation**, as prescribed by the Administering Institution's policy and requirements.

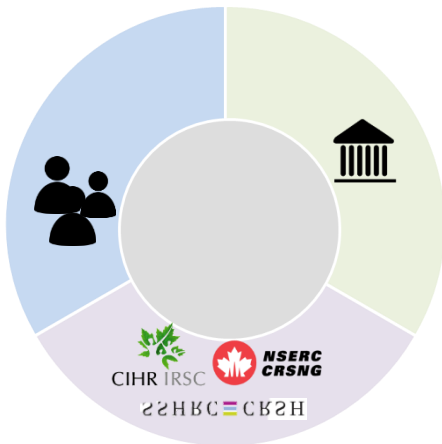
Oversight of the Use of Grant Funds

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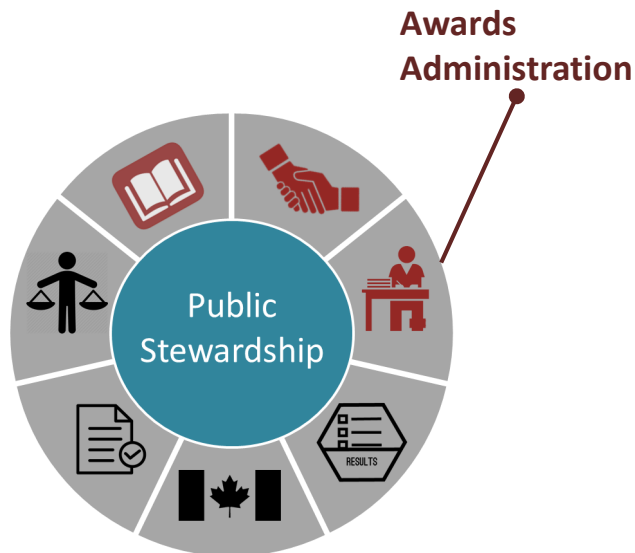
Training

To ensure continuous support to the on-going efforts of Institutions, the tri-council will:

- Create training material for the recipients and the institutions.



Focus Area 2: Awards Administration



- ❑ Improve service standards
- ❑ Address areas of debate
 - Direct vs. indirect costs
 - Consider materiality of expenditures
 - Reporting requirements
- Review Tri-Agency forms
 - Tri-agency standardized form

Focus Area 3: Monitoring Approach

Agencies are suspending their financial monitoring reviews and follow-up exercises until July 2018. The Agencies feel that monitoring based on a Guide that will be substantially changed would not be beneficial to either the Agencies or the administering institutions.

Monitoring Reviews



**On Hold Until
July 2018**

- Increase focus on controls
 - Consideration of materiality & risk
- Risk-based reviews
- Enhanced dialogue with the institutions; increased visibility of agencies

Communication

Tri-Agencies are committed to keeping the administering institution community informed of the progress and impacts of this initiative.

New web page dedicated to the Renewal of the Tri-Agency Financial Administration:

http://www.science.gc.ca/eic/site/063.nsf/eng/h_97415.html

Contacts

Presenters:

Pierre Côté pierre.cote@cihr-irsc.gc.ca - CIHR

Karine St-Amour Karine.St-Amour@sshrc-crsh.gc.ca - NSERC-SSHRC

General Inquires on Use of Funds & Financial Monitoring:

NSERC and SSHRC:

Use of Grant Funds: usegrantfunds@nserc-crsng.gc.ca or usegrantfunds@sshrc-crsh.gc.ca

Financial Monitoring: financialmonitoring@nserc-crsng.gc.ca or financialmonitoring@sshrc-crsh.gc.ca

CIHR:

Use of Grant Funds: support@cihr-irsc.gc.ca

Financial Monitoring:

FinancialMonitoring-controlefinancier@cihr-irsc.gc.ca

