

Office of Financial Services

Using Your Research Grant Funds



Role of the Researcher

- Day to day management of grant funds
 - Approved budget
 - Ensure expenses are eligible
- Timely submission of expense claims and reports
- Notification of eligibility status change and significant changes
- Recognition of Organization providing funding

When should a researcher approve?

- YES, the PI should sign:
 - To authorize expenditures
 - To approve expense claims, reports etc.
- NO, the PI should not sign:
 - Contracts & Grant agreements etc..
 - This requires 2 official signing officers
 - VP, AVP finance, President

Approval Authority

- The Grantee (or their delegate) is responsible for authorizing ALL expenditures from his/her account.
- The signature certifies that the expenditures:
 - Are for the purpose for which the grant was awarded.
 - Are for eligible expenses based on your budget, agency & LU guidelines/policies.
 - Have not been claimed for reimbursement from other sources.

Approval Authority Policy

- PI designate (excl personnel costs) < \$5,000
 - Principal Investigator (PI) < \$5,000
 - Assoc VP Research & Deans < \$50,000
 - VP Research & Innovation < \$250,000
-
- One over one approval - payments to self or Travel

How to access new grant funds

- Provide the ORS with the required documents
 - Application, award letter, contract
 - Approved budget
 - RPAF (research proposal approval form)
- Information is reviewed by ORS
- ORS emails Research Accounting(RA) approval to open an account
- RA emails Researcher with research account information.

Financial Reports

- MyBudgets
 - Current posted balance
 - Posted vs Outstanding Information
- Payroll information
 - Pay period posted
 - Encumbrances – Semi Monthly only
 - Details – upon request

Fiscal Year:

2005

Cost Center <i>Account number</i>	Description	Bud <i>Budget</i> <i>a</i>	Act <i>Actuals</i> <i>b</i>	Enc <i>Purchase orders</i> <i>c</i>	Req <i>Requisition</i> <i>d</i>	Avail <i>Available</i> <i>e=a-b-c-d</i>
<u>50-11000109</u>	RESEARCH NSERC MR06	0.00	-40291.98	1493.24	40.40	38758.34
<u>50-11000453</u>	GRANT MAR05	0.00	-13281.78	0.00	0.00	13281.78
<u>50-11000751</u>	RESEARCH ACCT	0.00	-28524.28	0.00	0.00	28524.28
Report Totals			-82098.04	1493.24	40.40	69791.25

Negative #
= Revenue

Positive #
= Revenue

50-11000109 9/25/04 11:00 AM

Fiscal Year:

Cost Center: 50-11000109 RESEARCHER NSERC MR06



Object	Description	Bud	Act	Enc	Req	Avail
40121	NSERC - APR 30 BAL FWD	<u>0.00</u>	<u>-74119.19</u>	<u>0.00</u>	<u>0.00</u>	74119.19
50371	INSTR & RESEARCH P/T SALARY	<u>0.00</u>	<u>21063.10</u>	<u>0.00</u>	<u>0.00</u>	-21063.10
50377	INSTR & RESEARCH P/T BENEFITS	<u>0.00</u>	<u>1067.09</u>	<u>0.00</u>	<u>0.00</u>	-1067.09
50378	INSTR & RESEARCH P/T PENSION	<u>0.00</u>	<u>856.76</u>	<u>0.00</u>	<u>0.00</u>	-856.76
54290	SUPPORT PT SAL/BEN CHRG TO/FRM	<u>0.00</u>	<u>-11500.00</u>	<u>0.00</u>	<u>0.00</u>	11500.00
61100	LU PRINT SHOP CHARGES	<u>0.00</u>	<u>43.00</u>	<u>0.00</u>	<u>0.00</u>	-43.00
61220	SUPPLIES CONSUMABLE	<u>0.00</u>	<u>6883.98</u>	<u>589.18</u>	<u>40.40</u>	-7513.56
63700	TRAVEL	<u>0.00</u>	<u>2344.60</u>	<u>0.00</u>	<u>0.00</u>	-2344.60
71210	REPAIRS & RENEWALS	<u>0.00</u>	<u>68.68</u>	<u>904.06</u>	<u>0.00</u>	-972.74
75650	NON ENDOWED - SCHOLARSHIPS	<u>0.00</u>	<u>13000.00</u>	<u>0.00</u>	<u>0.00</u>	-13000.00
Report Totals:		0.00	-40291.98	1493.24	40.40	38758.34

Actual Activity

Cost Center: 50-11000109 RESEARCHER NSERC MR06

Object Code: 61220 SUPPLIES CONSUMABLE

Sr c	Ref	Description	Date	Debit (Net of HST)	Credits
PJ	V0188774	Purolator Courier Ltd	04/06/15	34.66	0.00
PJ	V0191027	Praxair Products Inc	04/07/23	142.80	0.00
JE	J017829	CHEM STORES #04-34 Mr. Jones	04/08/31	39.00	0.00
PJ	V0195212	Dr. Able Jones	04/09/24	4806.77	0.00
JE	J019673	Jones Jul04 m/c adj	04/07/31	1174.44	0.00
JE	J019848	CTECH B#41958 NOV/04	04/11/02	46.05	0.00
JE	J020169	Jones nov04 m/c adj	04/11/30	640.26	0.00
Report Totals:				6883.98	0.00
Net:				6883.98	

HST & Rebate

- The PST (8%) and GST (5%) are harmonized.
- HST is 13%

▪ Cost before Tax	\$ 100.00
▪ HST at 13%	<u>13.00</u>
▪ Invoice Total	\$ 113.00
▪ Less HST Rebate	<u>9.59</u>
▪ Cost to researcher	\$ 103.41

- Cost to Researcher 3.41 % on amount before taxes.



Personnel Costs

- **Direct** Costs in your approved budget
 - Research personnel salary & benefits
 - LU Employment contract
 - Participant fees & Honoraria
 - Usually non employee
 - Independent Service Providers
 - Non LU employees
 - Contract for Services
 - Procurement policy applies

Employment Contracts

- Contact HR early in the hiring process
 - human.resources@lakeheadu.ca
- Required forms:
 - Request to Hire
 - For full time or long term contracts
 - Employee information form
- Human Resources Website
 - <https://www.lakeheadu.ca/faculty-and-staff/departments/services/hr/resources-for-managers>

Postdoc Fellow Policy

- Payments processed through HR/PR
- Two Classifications
 - Fellowship (Award Recipient)
 - e.g. CIHR fellowship
 - limited employer costs e.g. WSIB (approx. 2.3%)
 - Fellowship (Employee)
 - Mandatory or contract benefits apply



Salaries & Benefits – Employees

- **Payroll Types**
 - Part time hourly with time cards
 - My timecards on-line
 - Two week cycle
 - Full time or long term contracts
 - Paid bi-monthly
- **Budget Codes**
 - If multiple budget codes then provide codes, % split and authorization.
- **Remarks Area**
 - Use for special information like Wage Subsidy Program, regular # of hours per week etc..

Employment Benefits

- **Employer costs**
(The cost to your grant in addition to the hourly wage)
 - Employees (incl Vac Pay) approx. 13%
 - Employees with contract benefits approx. 20%
 - Mandatory Benefits
 - EI, CPP, EHT & WSIB
 - LU Pension
 - Contract Benefits (Contracts > 8 months)
 - Medical, Dental, Vision etc..
 - For FT contracts greater than one year
- Statutory Holidays

Participant Fees & Honorariums

- LU employee
 - Use Employment Info Form
 - Non LU employee
 - Request payment through Accounts Payable
 - Use cheque requisition form and/or invoice
 - Tax information required if Payment > \$500
 - Name, address, SIN or Business number
- Note: Should not be paid by the researcher



Participant Incentives

- Cash / Near Cash / Non Cash
 - all treated as CASH transactions
- **Requires REB approval**
- Tri-Agency TCPS#2
- Coded list of participants allowable
 - where approved by REB
- See the Research & Trust Accounting Website for
 - Documentation & supporting guidelines
 - Sample forms

Contract for Services

- E.g. Hire a Web designer
- Clearly define contract work at inception
- Payment terms based on work schedule and deliverables
- Holdback recommended
- Procurement policy applies

Procurement Policy

For the purchase of goods & services following the broader public sector & procurement regulations

Under \$5,000

- Visa Purchasing Card
- Invoice and/or cheque requisition form

Over \$5,000 - Electronic Purchase requisition and 3 valid Quotations

Over \$100,000 - Formal competitive bid process



Research Information Session Visa Purchasing Card

- Purchasing Card
 - \$5,000 per transaction limit
 - \$5,000 monthly limit
 - LU pays directly
 - No chemicals, animals, rental agreements etc..
- Researcher submits monthly
 - Approved monthly statement
 - Original detailed receipts
 - Timely submission ensure timely adjustments

Cheque Requisition Form

- Form used to request reimbursement or direct payment for goods & services.
- Guideline at:
- <https://www.lakeheadu.ca/faculty-and-staff/departments/services/finance/accounts-payable/cheque-requisitions>
- As we work remotely, we are requiring an approved electronic stamp signature from Adobe on payment requests or an email from the approver's LU email stating "the attached payment request is APPROVED".
- Please combine the documents for each payment into one PDF file per payment and apply your electronic approval signature after the combining process in order to preserve the approval.



Travel & Subsistence Expenses

- Direct cost of travel and travel fieldwork
- COVID-19 Travel pre-approvals required
- Focus on economical and efficient
- LU travel policy applies
 - Meal & mileage per diem
 - JNC rates apply for foreign travel
- Ineligible
 - Commuting costs between LU sites
 - Passport & immigration fees

Travel

- **Concur Travel**
 - Mandatory for
 - full time Faculty & Staff
 - staff with long term contracts
- **Manual paper based system**
 - For those not required to use Concur
- **Visa Corporate Card for Faculty & Staff**
 - Researcher pays Visa directly
 - For Business related Travel
 - Linked to Concur



Travel

- **Meals** – Per diem - reimbursed to a max of:
 - Breakfast \$20.00
 - Lunch \$20.00
 - Dinner \$50.00
 - Total \$90.00
- Travel in USA max \$90 USD
- Travel outside Canada & USA use NJC rates
- **Incidentals** - \$17 Cdn per day (no receipts required)

Travel

- Auto Expenses
 - Mileage @ \$0.55 / km
 - Set mileage allowance to/from airport
 - TBay 16km & Orillia 242 km
 - Auto rental – will not reimburse for insurance coverage available thru the corporate card program
- Flowchart when Renting a Vehicle for University Business
 - <https://www.lakeheadu.ca/sites/default/files/profile-data/dcataldo/Vehicle%20Rental%20Flowchart.pdf>



Travel & Subsistence Expenses Documentation

- Pre authorization (for LU employees)
- Purpose of trip (*Justification establishing need to travel*)
- Dates & Destination
- Prospectuses or program for conference related travel
- Details of daily expense/vehicle usage
- Original receipts (no credit card slips)
- Traveler's affiliation to the research project
- Signature of traveler and grant holder
- For grant holders - signature of the department head
- Visiting researchers/peers – signature of the grant holders department head

Hospitality and Working Meals

- Hospitality* – Meal with visitor/guest (1:3)
- Working meal*
 - LU employees/students/research team
- Guidelines
 - Adequate justification of how the event **directly** relates to the research grant.
 - List of attendees and affiliation to the project
 - Active participation by attendees

* only where funding agency allows



Equipment

- Travel to manufacturer (for major equipment)
- Shipping, brokerage & customs charges
- CSA costs
- Extended warranty for equipment
- Staff training for use of equipment
- Maintenance & operating costs of equipment and vehicles

Research Information Session

Contact information

- Website : Research & Trust Accounting
 - <https://www.lakeheadu.ca/faculty-and-staff/departments/services/finance/research-trust-accounting>
- Margot Ross
 - Manager of Research & Trust Accounting
 - Phone ext 8730
- Janet Skerget
 - Research Accountant
 - Phone ext 7138
- Sharon Dempsey
 - Research Accounting Analyst
 - Phone ext 7201
- Dianne Cataldo Admin.finance@lakeheadu.ca
 - Manages the Procurement And Travel Cards
 - Phone ext 8243
- Patrick Larin
 - Datatel & Concur training & assistance
 - Phone ext 8141