

## Tri-Agency Eligible Research Grant Expenses and Supporting Evidence Requirements

The Federal Tri-Agency funding body which is made up of NSERC, SSHRC and CIHR (including Canada Research Chairs, and Networks of Centers of Excellence), has recently updated their “Tri-Agency Financial Administration Guide” effective October 1, 2016. This update includes some key items that were also highlighted during UNB’s last Tri-Agency Monitoring Visit. To ensure that UNB is compliant with agency guidelines and the Tri-Agency’s “[Agreement on the Administration of Agency Grants and Awards by Research Institutions](#)”, we would like to take this opportunity to remind all involved of some of the financial regulations and guidelines attached to Tri-Agency grant accounts and inform you of some items that have been clarified or updated.

Note that this list is not exhaustive. For a complete, and up-to-date list of eligible and in-eligible expenses, as well as supporting evidence requirements, please refer to the following:

[Professors Financial Admin Guide Funds Use](#)

[Professors Financial Admin Guide Reporting & Support Evidence](#)

### 1. Travel – Supporting Documentation

The [Travel for Tri-Council Research Form](#) is being requested for all travel related expenses (including pre-purchased airfare, hotel, and conference fees) paid for on **purchase order requisitions, travel claims, transfers, and cheque requisitions**. This form was developed to collect additional required information that is not requested on UNB’s standard forms.

The [Travel for Tri-Council Research Form](#) requests the following information:

- **Affiliation** of the claimant to the grant being charged (e.g. Principal Investigator, Grad Student, etc.)
- **Purpose** of the trip, including the **link** to the funded research. (Examples are provided at the end of this memo)
- Confirmation that air travel **boarding passes** will be submitted to Financial Services
- **In the event that the traveler is the grantee or a visiting researcher, the expense form (purchase order requisition, travel claim, cheque requisition, or transfer) must be countersigned by the department head or dean.**

**All travel claims require the following information:**

- Official supporting documentation (e.g. **prospectus or program**, indicating the dates of conferences and workshops);
- Original **detailed receipts** are required for all expenses (credit card slips or confirmation of reservation are not valid receipts).

### 2. Computer and Computer-Related Equipment & Supplies

- **Adequate justification** establishing the need in relation to the funded project is required to be submitted by the grantee or authorized delegate with the purchase of all computer and computer related equipment, supplies, and software. (Examples are provided at the end of this memo.)

According to Tri-Agency, **adequate justification demonstrates the following:**

- The expense is directly related to and necessary for the advancement of the funded research
- The item is not normally provided by the institution
- The expense is an economical use of funds
- The purchase fulfills a need that is not met by equipment currently available or in the grant holder’s possession.

**The Office of Research Services will contact you if an explanation is not provided at the time of the purchase or included with the documentation.**

### **3. Office Supplies**

**Adequate justification** is required to be submitted for all office supply purchases and must demonstrate the following:

- The supplies are **essential and directly related** to the funded research activities. Grant funds are used to cover the **direct costs** of research, including costs that would not have been incurred if the research project had not been undertaken.
- Funds are not to be used to pay for general expenses such as costs associated with office accessories normally already provided for institution employees. It may be concluded that an expenditure on supplies is admissible if they are not part of the “basic equipment” of the institution’s academic and research missions and if they are not normally provided for institution employees.
- Funds are being used effectively and economically.

**The Office of Research Services will contact you if an explanation is not provided at the time of the purchase or included with the documentation.**

### **4. Home Internet Costs**

Tri-Agency has ruled that Home Internet costs are no longer eligible (effective October 2016).

### **5. Reimbursement Forms**

A detailed explanation on how the expense directly relates to the funded research is required on all personal reimbursement forms. **The Office of Research Services will contact you when the purpose has not been provided.**

### **6. Delegation of Signing Authority**

According to Tri-Agency guidelines, “No other party may initiate or authorize expenditures from an Agency’s grant account without the grantee’s written delegated authority.” This means **only the grantee has signing authority**, unless another individual has been delegated in writing by the grantee to have signing authority. Thus **Deans, Chairs, Directors, etc. do not have signing authority** on Tri-Agency funded grants unless the grant is their own, or specifically delegated to them from a grant holder. The grant holder has sole authority to delegate signing authority, and this should be delegated only to those who have a good understanding of the research project and not as a matter of convenience.

To delegate authority, please provide a written memo to Financial Services, with a copy to Research Services that includes the following:

- Account Number(s)
- Brief description of need for delegation
- Name of grantee
- Name of delegate
- Types and dollar value of expenses delegate can approve (i.e. lab supplies only, purchases under \$100, etc.)
- Start and end date of delegation period
- Date and signatures of grantee and delegate.

## 7. Bookstore purchases

For items purchased at the bookstore where the link to the research is not evident, the Office of Research Services will contact you for an explanation. The Tri-Agency guidelines state “Grantees must be able to provide supporting documentation for all expenditures charged to their grant accounts. Where the link to the research is not evident from the supporting documentation, additional information or explanation should be documented which demonstrates that the expenditure is a direct cost of the funded research.”

**Bookstore Voucher/Internal Stores purchases:** For Bookstore purchases made by someone other than the grantee or authorized delegate, please complete a [UNBF Bookstore Voucher](#) or a [UNBSJ Bookstore Voucher](#) and submit it to the bookstore when the purchase is made. This form can be used for other similar purchases at UNB’s internal stores.

## 8. Hospitality

All hospitality expenses on Tri-Agency grant accounts require that UNB’s [Hospitality Details Form](#) be included to ensure all required supporting documentation is collected. **The Office of Research Services will contact you in the event that this has not been provided.**

### Examples of Purpose/Adequate Justification

For help in determining what Tri-Agency would consider ‘adequate justification’ for both travel and computer equipment purchases, we have included some examples provided in Tri-Agency’s *Eligibility and Compliance Webinar*.

For more examples of purposes (including travel, computer equipment, office supplies, and hospitality), please contact [orsfinhelp@unb.ca](mailto:orsfinhelp@unb.ca).

## Eligibility and Compliance for Research Expenses

### 1. Travel purpose:

#### **Sample purpose/justification provided by Researcher-incomplete**

“The conference in Victoria, B.C. is related to my research on molecular biology”

#### **Ideal purpose/justification:**

“Attended conference in Victoria which discussed molecular biology which is related to my grant because I am hoping to apply the theory presented to my lab experiments.”

#### **Other examples of good purpose/justification:**

- “Fieldwork in Maine; collected water samples to be used in my (describe the research) where I am analyzing the impact of local mining projects on sediment quantity.”
  - “Archival work at the Institute of Archaeology; reviewed bone specimens for evidence of decay directly related to my research grant on (describe the research).”
  - “Collaboration at the University of Wisconsin with Prof. Brown on comparison of research finds to date related to XXX theory which is directly related to my research grant.”
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**Sample purpose/justification provided by Researcher-incomplete:**

“I needed to arrive early for my conference in Poland for research purposes”

**Ideal purpose/justification**

“I arrived 2 days earlier at the conference location in Warsaw, Poland because I had to meet with my co presenter Professor Todd from University of Warsaw to go over material we would be co presenting at the conference on the economic crisis in Europe.”

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**2. Computer Equipment:**

**Sample purpose/justification provided by Researcher-incomplete:**

“The printer I purchased was necessary for printing copies of my research results on the effect of chemical spills for dissemination at the conference in Berlin (explains printing not the printer).”

**Ideal purpose/justification:**

- “The printer purchased is required for the research because it is permanently connected to the equipment and prints results at a set timeframe.”
  - “The printer purchased is required for the research because it is more economical to print our surveys than to have them printed at the print shop.”
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**Sample purpose/justification provided by Researcher-incomplete:**

- “The Apple watch (or iPad or cell phone etc.) is necessary for my research work on collecting data about bees and their habitat and also for safety reasons in the field.”
- “I require the video camera for my research as I will be filming a documentary on aboriginal life in the Arctic.”
- “This book on genetics is necessary for my research on genetic diseases and is not available at the library.”

**Ideal purpose/justification:**

The above samples are *reasonable* but would be considered more complete by providing more information on the direct link to the funded research and not just the professor’s general research field.