

Research Accounting Contact List

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Links to Relevant Policies and Procedures

• Expenses Procedures	• Over-expenditure Procedures	• Indirect Research Costs	• Expense Policy
• Use of Internal Research Funds	• Procurement	• Signing Authority	• Tri-Agency Financial Administration Guide

The following tables provide a summary of eligible and ineligible expenses in accordance Tri-Council agencies, as set out in the Tri-Council [‘Use of Grant Funds’](#) guideline. Other agencies may have different policies and procedures. *This list is not exhaustive and should only be used as a guide.* For clarification or interpretation of these guidelines please consult the RA Analyst(s) noted above. In the absence of a written Tri-Council guideline, the appropriate Ontario Tech policy, (e.g., per diem rates for travel), is to be applied.

Researchers are to ensure that the documentation noted under ‘Required Documentation’ is provided to support their expenditures. Lack of supporting documentation will result in (a) enquiries from RA, and (b) delays in the processing of expenses.

General Principles

Grant funds must be used effectively and economically, and the expenses must be essential for the research for which the funds were awarded.

Grant funds must contribute towards the direct costs of the research for which the funds were awarded, and the benefits should be directly attributable to the grant. Ontario Tech provides for indirect or overhead costs, such as the costs associated with facilities and basic utilities, the purchase and repair of office equipment, administration fees, insurance for equipment and research vehicles, and basic communication devices such as telephones.

The Tri-Council agencies note that the institution (i.e. Ontario Tech) has the right and responsibility to withhold payment of expenses submitted for reimbursement by the grantee that contravene Tri-Council requirements or institutional policies.

Authorization

The grantee is responsible for authorizing expenditures from his/her grant account in accordance with the Agency's requirements and conditions of grants and with the institution's policies. No other party may initiate or authorize expenditures from an Agency's grant account without the grantee's written delegated authority. All claims must have the grantee or delegate's signature. The signatures certify that:

- All expenditures on the claim are for the purpose for which the grant was awarded;
- All expenditures on the claim are eligible expenses;
- All goods and/or services have been received;
- The charges included have not been claimed for reimbursement from other sources; and
- Reimbursement for expenditures received from other sources or institutions must be disclosed to the administering institution.

Reimbursement of Expenses Paid by Personal Credit Card

Researchers that are employees have the ability to obtain an Ontario Tech corporate card and are encouraged to do so. The Ontario Tech expense policy requires that certain expenditures (e.g. vehicle rental) be paid for with a corporate card. However, use of the Ontario Tech corporate card is not mandatory for many expenditures.

If an expenditure for reimbursement has been paid for by a personal credit card (i.e. non-Ontario Tech corporate card), a copy of the original itemized receipt is required to support proof of payment.

Compensation-Related Expenses

Eligible	Ineligible	Required Documentation
<ul style="list-style-type: none"> • Salaries, stipends, and benefits for research personnel • Stipends paid to visiting researchers Visiting researchers limited to a maximum of \$2,000 per month for up to 125 days per year, not including travel and subsistence costs (NSERC only) • Consulting fees • Fees paid to research participants • Clerical salaries directly related to dissemination activities • Honoraria for guest lecturers 	<ul style="list-style-type: none"> • Compensation-related benefits to stipend recipients • Discretionary severance and separation packages • Administrative charges and fees • Payments to practicing clinicians participating in research on a part-time basis (CIHR only) • Payments to investigators wishing to participate in research who are also receiving remuneration for teaching or service work (CIHR only) • Any form of compensation to co-applicants and collaborators of the grant regardless of their eligibility to apply for grants 	<ul style="list-style-type: none"> • Name of the person • Position or category of employment • Salary or stipend • Duration of compensation • Details of supplementary benefits, if applicable • Affiliation to the grant • Declaration of Fees Paid to Research Subjects Form or proof of payment of incentives (signed receipts, coded list of recipients etc.)

Computers and Electronic Communications

Eligible	Ineligible	Supporting Documentation Required
<ul style="list-style-type: none"> Computers, hardware, and software for research not normally provided by OT - <u>with adequate justification</u>. Cellular devices necessary for research (e.g., data collection, safety due fieldwork in remote location) - <u>with adequate justification</u>. 	<ul style="list-style-type: none"> Standard monthly connection or rental costs of telephones. Charges for home Internet Connection or installation of lines (telephone or other links). Voice mail Library acquisitions, computer and other information services provided to all members of an Institution. Personal use, family use and other non-research academic-related internet usage 	<ul style="list-style-type: none"> Original itemized invoices, contract, receipts Note that justification should address (a) how the hardware is to be used for the funded research project, (b) why OT supplied hardware cannot be used to conduct the research, and (c) that the hardware being purchased is the most economical option Written attestation to confirm portion (percentage) of total home internet usage being claimed in direct relation to the research project.

Travel and Subsistence Costs

Eligible	Ineligible	Supporting Documents Required
<ul style="list-style-type: none"> Transportation (at lowest available rate, not to exceed full economy fare) Meals and accommodations (see expense policy and procedures, specifically Appendix A that includes information on per diem rates) Travel cancellation insurance and seat reservation charges Travel health insurance (if not provided by OT or other sources) Child care expenses as specified by the Agencies (for single parents or nursing mothers) Safety-related expenses for field work Relocation costs Entry visa fees Collaborators travel and subsistence expenses related to research planning and exchange of information with grantee or dissemination of research results 	<ul style="list-style-type: none"> Commuting costs (to/from work and between two workplaces) Passport and immigration fees Travel costs related to thesis defense or thesis examination Reimbursement of airfare acquired with rewards programs Fees for additional luggage Alcoholic beverages Expenses for extended travel without justification of research activities. For conference travel, the Tri-Agency will accept arrival the day before conference and departure the day after the conference. 	<ul style="list-style-type: none"> Purpose of trip and relevance to funded research Dates and destinations (daily itinerary is recommended for prolonged visits) Supporting documentation. Examples include but are not limited to: <ul style="list-style-type: none"> Meeting Agenda, email correspondence for research meetings Conference badge, conference certificate, Prospectus or program for conference related travel Details of daily expenses Details of vehicle usage (map print out for mileage claims) Original, itemized receipts for all expenses (credit card slips or confirmation of reservations are not valid) Original air travel ticket, boarding passes and other relevant supporting documentation for proof of travel Separate claim for each claimant for each trip If traveler is other than the grantee, affiliation to the grant holder's research is required

Equipment and Supplies (other than Computers and Electronic Communications)

Eligible	Ineligible	Supporting Document Required
<ul style="list-style-type: none"> • Research equipment – incl. brokerage and customs charges • Supplies - <i>subject to eligibility rules, including justification for their need for the research.</i> • Travel costs to manufacturer (for major equipment purchases) • Shipping costs for purchased equipment • Extended warranty for equipment • Staff training on use equipment or specialized facility • Maintenance and operating costs of equipment and vehicles used for research 	<ul style="list-style-type: none"> • Insurance costs for equipment and research vehicles • Cost of the construction, renovation, or rental of laboratories or supporting facilities • Security access card fees 	<ul style="list-style-type: none"> • Original invoices, contracts, receipts

Services, Hospitality and Miscellaneous Expenses

Eligible	Ineligible	Supporting Documentation Required
<ul style="list-style-type: none"> • Recruiting costs for research personnel • Costs for safe disposal of waste. • Books, periodicals, and specialized office supplies not provided by the institution • Training/development in novel techniques required for research • Professional associations or scientific societies necessary for research • Monthly parking fees for vehicles specifically required for field work and only for month(s) when field work was conducted. 	<ul style="list-style-type: none"> • Education-related (thesis preparation, tuition fees) • Costs involved in preparation of teaching materials • Costs related to professional training or development • Costs related to staff awards and recognition • Regulatory compliance costs • Basic services for research labs (i.e. heat, light, water, distilled water, compressed air, etc.) • Insurance costs for buildings or equipment • Monthly parking fees for vehicles, unless specifically required for field work. • Sales taxes to which an exemption or rebate applies. • Patenting expenses • Alcoholic beverages • Entertainment • Gifts 	<ul style="list-style-type: none"> • Original itemized invoices, contracts, receipts • For internal acquisitions/service costs: <ul style="list-style-type: none"> - Documentation describing the acquisition/service - If a shared acquisition/service, the method of calculating the allocation of the costs • Justification to be included on how it relates to research • For Hospitality: <ul style="list-style-type: none"> - Purpose and date(s) of event - Clearly identify how purpose is relevant to funded research - Number and names of participants - Original detailed, itemized receipts