

GENERAL GUIDANCE

The following general guidance and enclosed checklists were developed from relevant sections of the Tri-Agency Financial Administration Guide and are intended for use as a tool in assessing expenditures from grant accounts for eligibility and compliance. It is recommended that the Tri-Agency Financial Administration Guide and individual Agency guides, located on their respective web sites, also be understood in entirety. In the case that eligibility or compliance cannot be determined using these resources, please consult with the appropriate University of Manitoba Research and Special Fund Accounting Services representative.

ROLES AND RESPONSIBILITIES

www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/Responsibilities-Responsabilites_eng.asp

The grantee authorizes expenditures in accordance with:

1. Tri-Agency policies and requirements, as outlined in the relevant Agency guide on its web site.
2. A specific condition of the grant.
3. The University of Manitoba's policies.

No one may initiate or authorize expenditures from a grant account without the grantee's delegated authority.

NON-COMPLIANCE

www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/Responsibilities-Responsabilites_eng.asp#non_compliance

Non-compliance with the requirements outlined in the Agencies' guides, located on their web sites, may result in the freezing or closing of the grant account(s) of an individual grantee or of all accounts at the institution. If grant funds are used to pay expenditures contrary to the Agency's policies, they must be repaid to the grant account or to the Agency. In cases where grantees disregard the requirements outlined in the Agency's guides, University of Manitoba policies, or principles of sound financial management, the Agency may decide to take certain actions, including terminating the grant or declaring the researcher ineligible from applying for future funding.

OVER-EXPENDITURES

www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/AnnualFunding-FinancementAnnuel_eng.asp#overexpenditures

The Agency is not responsible for funding expenditures or commitments by grantees that exceed grant funds applied to the grantee's credit at the University of Manitoba for current and prior fiscal periods.

EXTENSION PERIOD FOR USE OF FUNDS BEYOND A GRANT PERIOD

www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/AnnualFunding-FinancementAnnuel_eng.asp#extension

Refer to web link for guidance including a list of Agency-specific programs and extension periods.

EXPENDITURE TYPE: SERVICES AND MISCELLANEOUS EXPENSES

www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp

ALL GRANTS

ELIGIBLE EXPENSES

- Recruiting costs for research personnel, such as advertising and airfare for candidates, etc.
- Costs for safe disposal of waste.
- Costs for the purchase of books or periodicals, specialized office supplies, computing equipment and information services not formally provided by the institution to all its academic and research staff.
- Costs involved in providing personnel with training and/or development in novel techniques required for the conduct of the research project.
- Hospitality costs (non-alcoholic refreshments or meals) for networking purposes in the context of formal courtesy between the grantee and guest researchers and research-related activities in the context of assemblies that facilitate and contribute to the achievement of the research objectives (e.g., grantee meeting with partners and stakeholders).
- Costs of membership in professional associations or scientific societies if necessary for the research program/project.
- Monthly parking fees for vehicles specifically required for field work and only for month(s) when field work was conducted.
- Consulting fees. ^{Note 1}
- Honoraria for guest lecturers. ^{Note 1}

NON-ELIGIBLE EXPENSES

- Costs of entertainment, hospitality and gifts, other than those specified above such as regular interactions with colleagues from the institution and personnel meetings.
- Costs of alcohol.
- Costs associated with regulatory compliance, including ethical review, biohazard or radiation safety, environmental assessments, or provincial or municipal regulations and by-laws.
- Costs related to professional training or development, such as computer and language training.
- Costs of basic services such as heat, light, water, compressed air, distilled water, vacuums and janitorial services supplied to all laboratories in a research facility.
- Costs related to staff awards and recognition.
- Education-related costs such as thesis preparation, tuition and course fees.
- Costs involved in the preparation of teaching materials.
- 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.
- Costs of regular clothing.
- Patenting expenses.
- Costs of moving a lab.

Note 1: These eligibility rules form part of the guidance for Compensation-related expenses as set out in the Use of Grant Funds section of the Tri-Agency Financial Administration Guide. They have been copied to the Services & Miscellaneous Expenses checklist as consulting fees and honoraria for guest lecturers are processed through the University of Manitoba's accounts payable cycle and not through HR Payroll where other compensation-related expenses are recorded and tested. Per the Guide, consulting fees are eligible under All Grants; honoraria for guest lecturers are eligible under NSERC and CIHR only.

Per the "List of Eligible and Non-eligible Expenses for Stationery and Office Supplies":

http://www.nserc-crsng.gc.ca/doc/Professors-Professeurs/ExpenseSupplies-DepensesArticles_eng.pdf

Costs for the purchase of books or periodicals, specialized office supplies, computing equipment and information services **not formally provided** by the institution to all academic and research staff are eligible.

The funding agencies note that certain miscellaneous education-related expenses, such as costs of thesis preparation, tuition and course fees and costs associated with the preparation of teaching materials, are ineligible.

Examples of Eligible Expenses

- Special paper or writing tools required for the research project.
- Laboratory notebooks or special binders in which to archive research project data.

Examples of Ineligible Expenses

- Paper used by students to print different versions of their dissertation or thesis.
- Paper used to prepare course notes.
- Filing cabinets and hanging files.

Supporting Documentation

Grantees must provide supporting documentation for all expenditures charged to their grant accounts:

Equipment and supplies:

- Supplier invoice indicating details of purchases.
- Prices paid.

Hospitality for networking and research-related activities:

- The date(s) of the event(s).
 - Number of participants.
 - Purpose of the event.
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EXPENDITURE TYPE: SABBATICAL LEAVE

www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp

ALL GRANTS	<u>ELIGIBLE EXPENSES</u>	<u>NON-ELIGIBLE EXPENSES</u>
	<ul style="list-style-type: none">• Costs related to a vehicle necessary for field work (with prior institutional approval; the vehicle must be licensed and insured during the sabbatical period).• Direct research expenses, including research assistance, bench fees and field work expenses, when supported by appropriate documentation.• Transportation costs to move research equipment or material to and from the sabbatical location.• Travel costs to attend conferences.	<ul style="list-style-type: none">• Costs of transporting research personnel to and from a grantee's sabbatical location for supervisory or academic purposes.• Costs of transporting the grantee to the home institution for supervisory or academic purposes.• Living expenses.
<hr/> NSERC	<ul style="list-style-type: none">• The costs of travel between the home institution and the sabbatical location, limited to one return trip ticket, except in unusual circumstances.	
<hr/> CIHR	<ul style="list-style-type: none">• The costs of travel between the home institution and the sabbatical location, limited to one return trip ticket, except in unusual circumstances.	

Per the "Administrative Matters" section of the Tri-Agency Financial Administration Guide:
http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/AdminMatters-QuestionAdmin_eng.asp#sabbatical

NSERC and CIHR

- Grantees may be away on sabbatical leave for a period not exceeding one year. The grantee and/or the institution must inform the agency when a grantee is away on sabbatical leave for more than a year.
- Grantees will continue to receive instalments/annual commitments during the period of sabbatical leave. No additional funds will be given to cover the period of sabbatical leave.
- Information pertaining to the documents to be submitted can be found on the "Checklist for Sabbatical Leave for Grantees" located at: www.nserc-crsng.gc.ca/_doc/Professors-Professeurs/MaternityParentalLeave-CongesMaterniteParentaux_eng.pdf

SSHRC

- SSHRC does not require that grantees give notice that they are taking a sabbatical leave. Grantees may continue to hold and receive funds from their grant during sabbaticals.
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EXPENDITURE TYPE: RETROACTIVE EXPENSES

www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp

Costs incurred between the date of the grant announcement on the Agencies Web site and the effective funding start date of the grant, are eligible. However the Agencies will **not** assume any responsibility for any costs should a change in funding occur. These expenses are subject to approval at the discretion of the institution.

NSERC

In exceptional circumstances, as determined in the sole discretion of NSERC, NSERC will agree to consider the eligibility of certain retroactive costs that would be defined as costs incurred prior to the official start date of a grant.

The Agency will not assume any responsibilities for retroactive expenses in the event that the project or expenses are not approved.

Retroactive Expenses are evaluated on a case-by-case basis by NSERC in accordance with the following four criteria:

- They must be "eligible expenses" under the applicable "Use of Grant Funds" guidelines for each relevant expenditure type.
 - They must be identified as Retroactive Expenses, and justification provided at the time of submission of the original application.
 - They must relate to a project grant application which has been approved for funding.
 - The cost must be incurred between the submission date of the original application and the official start date of the approved project.
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EXPENDITURE TYPE: EQUIPMENT AND SUPPLIES

www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp

For computers and electronic communications, refer to the "Computers and Electronic Communications" guidelines.

ALL GRANTS

ELIGIBLE EXPENSES

- Research equipment and supplies. See "List of Eligible and Non-eligible Expenses for Stationery and Office Supplies" for additional information regarding eligible and non-eligible expenses for stationery and office supplies.
- Travel costs to visit manufacturers to select major equipment purchases.
- Transportation costs for purchased equipment.
- Extended warranty for equipment.
- Brokerage and customs charges for the importation of equipment and supplies.
- The costs of training staff to use equipment or a specialized facility.
- Maintenance and operating costs of equipment and vehicles used for Agency-supported research.

NON-ELIGIBLE EXPENSES

- Insurance costs for equipment, research vehicles.
- Costs of the construction, renovation or rental of laboratories or supporting facilities.

Per the "List of Eligible and Non-eligible Expenses for Stationery and Office Supplies":

http://www.nserc-crsng.gc.ca/doc/Professors-Professeurs/ExpenseSupplies-DepensesArticles_eng.pdf

Expenditures on research equipment and supplies, as well as costs of training staff who will use the specialized instruments or facilities, are eligible.

Examples of Eligible Expenses

- Paper used for laboratory operations in the context of a funded research project (correspondence with clients, printing of results).
- Laboratory notebooks.
- Paper used for data collection (questionnaires).
- Printing of an equipment user manual for a new researcher or assistant working on the funded research project.
- Printing of e-journal articles relevant to the research project.

Examples of Ineligible Expenses

- Office accessories for laboratory employees, researchers and students (paper clips, pens, file folders, writing pads, ring binders, day planners, wastebaskets).

Supporting Documentation

Grantees must provide supporting documentation for all expenditures charged to their grant accounts:

Equipment and supplies:

- Supplier invoice indicating details of purchases.
 - Prices paid.
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EXPENDITURE TYPE: DISSEMINATION OF RESEARCH RESULTS

www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp

ALL GRANTS

ELIGIBLE EXPENSES

- Costs of developing Web-based information, including Web site maintenance fees.
- Costs associated with the dissemination of findings, i.e., through traditional venues as well as videos, CD-ROMs.
- Page charges for articles published, including costs associated with ensuring open access to the findings (e.g., costs of publishing in an open access journal or making a journal article open access).
- Costs of preparing a research manuscript for publication.
- Translation costs associated with dissemination of findings.
- Costs of holding a workshop or seminar, the activities of which relate directly to the funded research (including non-alcoholic refreshments or meal costs).

Per the "List of Eligible and Non-eligible Expenses for Stationery and Office Supplies":

http://www.nserc-crsng.gc.ca/doc/Professors-Professeurs/ExpenseSupplies-DepensesArticles_eng.pdf

Costs associated with the dissemination of findings, i.e., through traditional venues as well as videos, CD-ROMs, etc., are eligible, as are costs of preparing a research manuscript for publication.

Examples of Eligible Expenses

- Paper and ink cartridges for printing of different manuscript versions.
- Research-related paper documents, posters and pamphlets distributed to conference, workshop and focus group participants.

Supporting Documentation

Grantees must provide supporting documentation for all expenditures charged to their grant accounts:

Equipment and supplies:

- Supplier invoice indicating details of purchases.
- Prices paid.

Hospitality for networking and research-related activities:

- The date(s) of the event(s).
 - Number of participants.
 - Purpose of the event.
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EXPENDITURE TYPE: COMPUTERS AND ELECTRONIC COMMUNICATIONS

www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp

ALL GRANTS

ELIGIBLE EXPENSES

- Computers, modems, and other hardware and software required for the research are allowed. *Note 1*
- Monthly charges for the use of the Internet from the institution or the home, only when this service is required for the purpose of research and not normally provided by the institution free of charge. *Note 2*
- Cellular phones and personal digital assistants (PDA, e.g., BlackBerry, Palm Pilots, Pocket PC) when they are necessary for data collection and with adequate justification.

NON-ELIGIBLE EXPENSES

- Standard monthly connection or rental costs of telephones.
- Connection or installation of lines (telephone or other links).
- Voicemail.
- Library acquisitions, computer and other information services provided to all members of an Institution.
- Cellular phone or personal digital assistants (PDA, e.g., BlackBerry, Palm Pilot, Pocket PC) rental or purchase, including service plans, long distance or local charges, unless they are necessary for data collection.

Note 1: Employees of the University of Manitoba are eligible to install, at minimal cost, various Microsoft softwares licensed by the campus agreement on a personally owned PC or Mac located in their home or residence. As such, researchers are expected to utilize this agreement and should not purchase these softwares from other sources at full cost. For eligibility conditions and a list of Microsoft products available, contact the University of Manitoba Bookstore - Computers on Campus.

Note 2: As per Research and Special Fund Accounting Services, there is an implied justification that the project holders will require internet from home after office hours and on weekends. Since the University does not cover this cost, the monthly charges will be an eligible charge to the research project.

Supporting Documentation

Grantees must provide supporting documentation for all expenditures charged to their grant accounts:

Equipment and supplies:

- Supplier invoice indicating details of purchases.
 - Prices paid.
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EXPENDITURE TYPE: COMPENSATION-RELATED EXPENSES

www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp

Persons paid from Agency grants are not considered Agency employees, scholars or fellows.

University of Manitoba non-discretionary benefits normally include long- and short-term disability insurance; life insurance; pension benefits; medical, vision and dental care benefits; and parental leave. University of Manitoba non-discretionary benefits must not contravene Agency guidelines.

ALL GRANTS

ELIGIBLE EXPENSES

- Consulting fees.
- Fees paid to research subjects, such as modest incentives for participation, where ethically acceptable.
- Subcontract costs.
- Clerical salaries directly related to dissemination activities, including manuscript preparation.

NON-ELIGIBLE EXPENSES

- Any part of the salary, or consulting fee, to the grantee or to other persons whose status would make them eligible to apply for grants.
- Administrative (or management) charges and fees.
- Discretionary severance and separation packages.

NSERC

ELIGIBLE EXPENSES

- Salaries* stipends*, and related federal, provincial and institutional non-discretionary benefits for research work performed by research personnel (e.g., students, research associates, technicians).
- A maximum salary/stipend of \$16,500 per annum for master's students and \$19,000 per annum for doctoral students used from grant funds. Non-discretionary benefits are also an eligible expense. Additional support may be provided from the partner's funds.
- Postdoctoral fellows paid in whole, or in part, from grant funds must receive a total stipend/salary of at least \$25,000 per annum plus non-discretionary benefits.
- Salaries to postdoctoral fellows are limited to two years' support from the Agency. Three years' support is acceptable, when justified, to attract exceptional foreign candidates. The three-year appointment must be offered up front and reported to the Agency with a written justification within one month of an offer being accepted.
- Supplements to salaries/stipends are permitted for the following programs only: NSERC Postdoctoral Fellowships, NATO Science Fellowships, Undergraduate Student Research Awards and Northern Research Internships. In addition, non-discretionary benefits are also an eligible expense.
- Visiting researchers' stipends are limited to a maximum of \$2,000 per month for up to 125 days per year, not including travel and subsistence costs.
- Honoraria for guest lecturers.

NON-ELIGIBLE EXPENSES

- Additional Agency funding for students who already hold a master's or doctoral scholarship.

SSHRC

ELIGIBLE EXPENSES

- Salaries*, stipends*, and related federal, provincial and institutional non-discretionary benefits for work performed by research personnel, support staff and other personnel (i.e., research associates, technicians).
- Full-time master's students are eligible for stipends of up to \$12,000 per annum; full-time doctoral students, up to \$15,000 per annum; and full-time postdoctoral fellows, up to \$31,500 per annum. Non-discretionary benefits are also an eligible expense. However, if a student or postdoctoral fellow receives a salary, the rate shall be in accordance with the salary scale of the Institution concerned.
- Research Time Stipends only when awarded.
- Salary Replacement Stipends.

NON-ELIGIBLE EXPENSES

- Payments of stipends to students from grants who already hold a master's scholarship, a doctoral award or postdoctoral fellowship from an Agency.
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CIHR

The stipends listed below are the:

- Maximum amounts that a Nominated Principal Applicant can request when applying for a grant and that CIHR will award. Once the grant is held, the Nominated Principal Applicant may provide a stipend to a trainee that is higher than the CIHR minimum.
- Minimum amounts that must be paid to trainees from a grant.

Grant funds may also be used to supplement stipends received by trainees from other sources, including other Agency grants and individual training awards.

ELIGIBLE EXPENSES

- Salaries* and related federal, provincial and institutional non-discretionary benefits for work performed by research associates, research assistants, technicians and trainees being paid from a grant, e.g., undergraduate, graduate students, postdoctoral fellows. The rates of pay for research associates, research assistants and technicians shall be in accordance with the salary scale of the institution concerned.
- Graduate students paid in whole or in part from a CIHR grant must receive a minimum stipend of \$17,850 per annum.
- Postdoctoral fellows with a PhD must receive a minimum stipend of \$36,750 per annum. Postdoctoral fellows with a PhD degree must begin their postdoctoral training within five years of obtaining their doctoral degree.
- Fellows with a health professional degree such as medicine, dentistry, pharmacy, optometry, veterinary medicine, nursing or rehabilitative science, with or without licensure in Canada, may be supported during the first four years of research training. Registration for a master's or PhD degree is not a requirement. Those who are neither Canadian citizens nor permanent residents of Canada are not eligible for such support beyond the eighth year, following receipt of their health professional degree. The minimum stipend levels for those with a health professional degree and holding licensure in Canada are dependent upon the number of years of academic experience since obtaining the health professional degree. For zero to two years of postgraduate academic experience, a candidate must receive a minimum \$36,750 stipend per annum. For two or more years of postgraduate academic experience, a candidate must receive a minimum \$47,250 stipend per annum.
- Fellows with a health professional degree who do not hold licensure in Canada must be paid between \$17,850 and \$36,750, depending on the policies of the institution.
- Those with a health professional degree and a PhD may be supported during the first three years following receipt of the PhD (same stipend level as the fellows with a health professional degree). If a PhD degree was obtained prior to studies for the health professional degree, CIHR will accept this as being equivalent to one extra year of experience. Each year of post-PhD training completed before the health professional degree is recognized as additional experience.
- Undergraduates being trained in research during the summer months are eligible to receive a minimum monthly stipend of \$1,313, paid in whole or in part from a CIHR grant.
- Research Time Stipends only when included in a particular funding opportunity.
- Honoraria for guest lecturers.

NON-ELIGIBLE EXPENSES

- Payments to practicing clinicians who wish to participate in the research on a part-time basis, or to individuals who wish to participate in the research as an investigator and who at the same time receive remuneration for teaching or service work, except when deemed eligible in a particular funding opportunity.

* Agencies defer to Canada Revenue Agency requirements.

Supporting Documentation

Grantees must provide supporting documentation for all expenditures charged to their grant accounts:

Salaries or stipends paid to research personnel:

- Signed records including names, categories, salary levels, etc.
 - Length of time supported in each case.
 - Details of employee benefits charged and relevant calculations.
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EXPENDITURE TYPE: TRAVEL AND SUBSISTENCE COSTS

www.nserc-ersng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp

Travel and subsistence costs (meals and accommodation) include reasonable out-of-pocket expenses for field work, research conferences, collaborative trips, archival work and historical research, for the grantee, research personnel, students and colleagues working with the grantee, and visiting researchers.

ALL GRANTS	<u>ELIGIBLE EXPENSES</u>	<u>NON-ELIGIBLE EXPENSES</u>
	<ul style="list-style-type: none">Air travel - must be claimed at the lowest rate available, not to exceed full economy fare. ^{Note 1}Travel cancellation insurance.Safety-related expenses for field work, such as protective gear, immunizations, etc.Entry visa fee (for grantees and/or research personnel) when required for the purpose of research.Child care expenses while a nursing mother or single parent is travelling.<ul style="list-style-type: none">The eligible cost for a <u>single parent</u> is limited to overnight child care costs incurred while the grantee is travelling.The eligible cost for a <u>nursing mother</u> who is travelling with a caregiver is limited to the customary cost of child care.	<ul style="list-style-type: none">Commuting costs of grantees and associated research personnel between their residence and place of employment, or between two places of employment.Passport and immigration fees.Costs associated with thesis examination/defence, including external examiner costs.Reimbursement for airfare purchased with personal frequent flyer points programs.
<hr/> NSERC and SSHRC	<ul style="list-style-type: none">Travel health insurance for research personnel who do not receive any such benefits from their institution and/or other sources.Relocation costs for eligible research personnel and their immediate family members:<ul style="list-style-type: none">Economy airfare; orCost of land travel, up to the equivalent of economy airfare.^{Note 2}	
<hr/> CIHR	<ul style="list-style-type: none">Travel health insurance for research personnel who do not receive any such benefits from their institution and/or other sources.Relocation costs for eligible research personnel and their immediate family members:<ul style="list-style-type: none">Economy airfare; orCost of land travel, up to the equivalent of economy airfare.The eligible cost for a nursing mother who is travelling with a caregiver and a child under two years of age is limited to travel and accommodation costs up to a maximum of \$1,000 for the traveling caregiver, in lieu of child care expenses.	

Note 1: Per July 8, 2010 correspondence, the Agencies' interpretation of "economy" airfare is the best price for the context of what the researcher requires the travel for in regard to his/her research.

Note 2: Per April 6, 2010 correspondence, SSHRC allows "in lieu of babysitting costs" for a grantee to bring a caregiver to take care of the baby while she is at the conference or at the field work site. Should the grantee opt for the "in lieu of babysitting" she can only charge the equivalent cost of the babysitting expenses towards the costs of travel.

Supporting Documentation

Grantees must provide supporting documentation for all expenditures charged to their grant accounts:

Travel claims:

- Purpose of the trip .
- Dates and destinations (person or location visited).
- Official supporting documentation (e.g., prospectus or program, indicating the dates of conferences and workshops).
- Details of daily claims for expenditures relating to those visits.
- Details of any vehicle used (If the claim is for mileage, then the project holder is responsible for confirming the reasonableness of the destinations and total mileage claimed).
- Original receipts, such as hotel bills, car rental agreements (credit card slips are not valid receipts).
- Original air travel ticket receipts and boarding passes (boarding passes will not be accepted in lieu of ticket receipts except in the case of electronic tickets. Boarding passes are not required if one of the following is provided: taxi receipts, hotel folios or meal receipts (not meal per diems) from the city that they travelled to).
- for claimants other than the grantee, the affiliations with the grantee's research group must be specified.
- if the traveler is a student, the claim must be signed by the grantee.
- in the event that the traveler is the grantee or a visiting researcher, the claim **must be countersigned by the department head or dean** confirming the relevance of the travel to the research being funded.

** Individuals claiming travel-related expenses from a grant **must prepare a separate claim for each trip**. These claims must also conform to the standard travel policies and procedures of the grantee's institution (Tri-Agency Financial Admin Guide, Part 5, Reporting and Supporting Evidence).

*Note: the word "trip" is not defined by the Agencies. Rather, guidance implies that each trip whether to a single location or various locations should serve only one purpose. However, for effectiveness and economical reasons a traveler may combine purposes for a trip, which requires judgement in how to claim. Research Services has developed the following **Business Rules** to provide further clarity in this respect:*

1. Home to home with stops along the way for the same purpose -- one travel claim is acceptable.
 2. Field trips to various farms / locations for the same purpose -- one travel claim is acceptable.
 3. While on sabbatical, one round trip between the sabbatical location and the University as allowed by Tri-Agency guidance -- one travel claim is acceptable.
 4. Home to home with two related purposes in one location (i.e. attend a conference and meet with a collaborator) -- one travel claim is acceptable.
 5. Home to home with related purposes in different locations -- one travel claim is acceptable (key criteria here are "home to home" and related purposes).
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REPORTING AND SUPPORTING EVIDENCE

www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/Reporting-Rapports_eng.asp

Authorization of Expenditures

The grantee is responsible for authorizing expenditures from his/her grant account in accordance with:

1. Tri-Agency policies and requirements, as outlined in the relevant Agency guide on its web site.
2. A specific condition of the grant.
3. The University of Manitoba's policies.

**** No other party may initiate or authorize expenditures from a grant account without the grantee's written delegated authority. All claims must have the grantee's or delegate's signature.**

Supporting Documentation

Grantees must provide supporting documentation for all expenditures charged to their grant accounts:

Salaries or stipends paid to research personnel:

- Signed records including names, categories, salary levels, etc.
- Length of time supported in each case.
- Details of employee benefits charged and relevant calculations.

Equipment and supplies:

- Supplier invoice indicating details of purchases.
- Prices paid.

Internal expense allocations or shared expenditures:

- Documentation indicating the exact charge made.
- The method of calculation or attribution.
- The grantee's authorization for those assigned to his/her account.

Hospitality for networking and research-related activities:

- The date(s) of the event(s).
- Number of participants.
- Purpose of the event.

Travel claims:

- Purpose of the trip.
- Dates and destinations (person or location visited).
- Official supporting documentation (e.g., prospectus or program, indicating the dates of conferences and workshops).
- Details of daily claims for expenditures relating to those visits.
- Details of any vehicle used (If the claim is for mileage, then the project holder is responsible for confirming the reasonableness of the destinations and total mileage claimed).
- Original receipts, such as hotel bills, car rental agreements (credit card slips are not valid receipts).
- Original air travel ticket receipts and boarding passes (boarding passes will not be accepted in lieu of ticket receipts except in the case of electronic tickets. Boarding passes are not required if one of the following is provided: taxi receipts, hotel folios or meal receipts (not meal per diems) from the city that they travelled to).
- For claimants other than the grantee, the affiliations with the grantee's research group must be specified.
- If the traveler is a student, the claim must be signed by the grantee.
- In the event that the traveler is the grantee or a visiting researcher, the claim **must be countersigned by the department head or dean** confirming the relevance of the travel to the research being funded.

**** Individuals claiming travel-related expenses from a grant must prepare a separate claim for each trip.** These claims must also conform to the standard travel policies and procedures of the grantee's institution.

ADMINISTRATIVE MATTERS

www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/AdminMatters-QuestionAdmin_eng.asp

Ownership of Items Purchased With Grant Funds:

All equipment purchased with grant funds belongs to the University of Manitoba and not to the individual grantee.

Maternity, Parental, Medical or Family Medical Leave for Grantees

Refer to www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/AdminMatters-QuestionAdmin_eng.asp#maternity

Paid Maternity and Parental Leave for Students and Postdoctoral Fellows

Refer to www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/AdminMatters-QuestionAdmin_eng.asp#paid_parental
