The Essentials of Administering your Research Grant
Glendon College
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Presented by:

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Paula Perri Manager, General Accounting

Agenda

Finance … *What we do*

Spending Research Funds – *What you need to know*

Useful Resources for Researchers

Contact Information

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Governance

All grant expenditures are governed by

- Broader Public Sector Accountability Act
  - Expense Directive
  - Procurement Directive
  - Perquisites Directive
- Tri Council Financial Administration Guide – TFAG
- York policies and procedures
- Specific policies of various research granting agencies
- Note: Expenditures may be audited/reviewed by any number of auditors (internal audit, external audit, granting agency auditors, provincial/federal, auditor general,etc.)
- Remember that in most cases, research funding is public taxpayer funded

Policies and procedures are designed to address common/standard situations.

If your grant has unique issues and you need assistance in resolving them please contact:

- Angela Zeno at azeno@yorku.ca

We are here to help!

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Research Cost Centre Accountability Document

Office of the Comptroller - Research Accounting

- Research Accounting requires you to sign and return a copy of this document which provides you with signing authority for your research Cost Centre

- This document also, allows you to delegate signing authority to other individuals,

- This document outlines the various roles and responsibilities of those involved in the administration of you research funds to ensure the efficient operation of your cost centres (both internal and external grants).

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Responsibilities of a Researcher

- A Researcher with signing authority on a Research Project assumes both rights and responsibilities, as outlined in this document

- Delegation of Signing Authority must only be given to those individuals whom are knowledgeable about the research.

- The Delegation of Authority cannot be granted to someone for administrative convenience (e.g. Dept. Administrator

- Researchers are responsible for the overall financial management of their Research Projects, consistent with the terms and conditions of the grants and contracts

- Researchers initiate and approve all transactions related to their research projects, (i.e. purchases, remuneration for staff, approval of invoices, approval of journal entries, and approval of all reimbursement of expense claims to individuals)

- In cases where Researchers request to draw remuneration in conformance with the terms and conditions of the grant or contract, approval must be obtained by a Dean or Office of the Vice President, Research and Innovation   Cont'd…

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Responsibilities of a Researcher

- Researchers must ensure that all expenditures comply with University policies and procedures (including ethics, procurement policies and procedures, reimbursement of expenses, and human resources policies and procedures) as well as funding agency requirements, policies and procedures, ensuring all expenditures are in accordance with funding agency requirements

- Tri Council Granting Agencies (CIHR, NSERC and SSHRC) have compiled a Financial Administration Guide to assist Researchers and their research assistants. This guide is available here:

  http://www.nserc-crsng.gc.ca/NSERC-CRSNG/policies-politiques/professors-professeurs_eng.asp

- Researchers must monitor on a regular basis all expenses/transactions charged to their research grants and ensure that expenses and transactions are properly authorized by the Researcher or his delegated signing authority. This information is available through eReports, the University's financial information system. Training on how to use eReports is available by contacting Research Accounting. The link to view your research expenditures is found at:

  https://ereports.uit.yorku.ca/ereports/

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Responsibilities of a Researcher

- Researchers are accountable and responsible for all deficits resulting from over expenditures, expenses deemed ineligible by the research sponsor and for failure of the Researcher to comply with the rules and regulations of the funding agency and/or York policies.

- A deficit is defined as a situation when actual expenditures plus future commitments (purchase orders outstanding plus advances outstanding plus salary/wages to be paid to employees) are in excess of approved funding from research grants and contracts. Researchers are responsible for ensuring that the Research Project is undertaken consistent with the contractual terms of the grant or contract

- Researchers are responsible for adhering to York's conflict of interest policy and to report potential conflicts of interest to the Dean and to the Director of Procurement Services for review and approval

  http://www.yorku.ca/secretariat/policies/document.php?document=14

  http://www.yorku.ca/secretariat/policies/document.php?document=143

Research Accounting - What we do….

- Create individual research accounts and deposit funds
- Provide a cost centre number to the PI to charge expenses
- Provide information and training on York's and granting agencies' policies
- Perform compliance function on research grant expenditures
- Prepare all financial reports for submission to granting agencies
- Provide advice on questions of eligibility & assist in interpretation of agency guidelines
- Coordinate agency audits

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Policies and procedures relevant to managing research grants:

Claim for reimbursement policy:

http://www.yorku.ca/secretariat/policies/document.php?document=33

Claim for reimbursement procedure

http://www.yorku.ca/univsec/policies/document.php?document=60

Hospitality Procedure for eligible hospitality expenditures
http://www.yorku.ca/secretariat/policies/document.php?document=211

Approval Matrix

http://secretariat-policies.info.yorku.ca/files/2014/02/Doc60AppendixDApprovalMatrixClaimsForReimbursement120515.pdf

Professional expense reimbursement guidelines

http://www.yorku.ca/finance/documents/Professional_Expense_Reimbursements_Guidelines.pdf

Procurement Services policy and procedures

Policy:　　　　http://www.yorku.ca/secretariat/policies/document.php?document=27

Procedure:　　http://www.yorku.ca/univsec/policies/document.php?document=58

Getting Started - What you need to know

Post Award Services - Finance Division

- Procurement Services
- Risk Management Services
- Research Accounting
- Travel expense desk and Accounts Payable
- Insurance and Risk Management
- Payroll

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Spending research funds

- Travel for field work, conferences, seminars etc…

- Purchasing goods and services

- Hiring research personnel

Procurement Services – What we do…

- Determine best source of supply and acquisition method for required goods and services

- Conduct formal competitive bidding process, ensuring fair market value is obtained

- Manage supplier relationship, expedite orders, resolve purchase order discrepancies, negotiate preferred terms and conditions where necessary

- Has execution signature for all York contracts per the Signing Authority Registry

- Only Procurement Services can negotiate alternate payment terms to the standard Net 30

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Procure to Pay

- How to buy Goods & Services – 4 Easy Steps:
- Determine what you need.
- Determine how to buy what you need
  - Refer to York's Vendor of Record list http://www.yorku.ca/procurement/internal/vor/index.html
  - Most goods can be purchased using York's online purchasing system – Sm@rtbuy at http://smartbuy.info.yorku.ca/
  - If goods not available from a vendor of record/Sm@rtbuy, you can source your own goods and Procurement Services is available to assist you
  - Goods between $10,000 and $50,000 require a purchase requisition with 3 written quotes or contact Procurement Services for assistance.
    Quote form: http://www.yorku.ca/procurement/documents/Vendor_Quote_Solicitation_Final_Fillable.pdf
    Requisition form: http://www.yorku.ca/procurement/internal/purreq.html
  - Once best quote is determined (P.S. and end user decide), goods are ordered by sending purchase order to vendor.

Cont'd….

Procure to Pay cont'd..

- Goods over $50,000 must be competitively bid . Send a competitive bid request form to Procurement Services.

    http://www.yorku.ca/procure/internal/bidrequest/bidrequestform.html

- Once a competitive bid process is completed and a vendor is selected, an order is placed with vendor which could include the requirement for an agreement or insurance coverage.

    Note: All Consulting Services regardless of total purchase value must be competitively bid

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Procure to Pay

Receiving the goods

- Check bill of lading/packing slip to ensure goods received agree to bill of lading/packing slip

- If you also receive an invoice, check that the invoice is accurate – quantity and price

- Paying for goods

  - If ordered via Sm@rtbuy and under $5,000 no action is required
  - If over $5,000 log into Sm@rtbuy and receive the goods
  - Most Sm@rtbuy vendors send e-invoices and Finance pays directly
  - If Sm@rtbuy vendor sends paper invoice to end user, send to Finance to pay
  - If vendor is a Canadian or US vendor, complete a cheque requisition form, attach the invoice and send to Accounts Payable
  - If vendor is an international vendor (outside Canada & US), complete the Request for Wire/Draft form, attach the invoice and send to Accounts Payable

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Procure to Pay

Goods ordered on a purchase order

- Once goods received sign your copy of purchase order and send to Accounts Payable

- Accounts Payable holds purchase order until vendor sends invoice

- If vendor sends invoice to end user, forward to Accounts Payable with purchase order if receive at the same time or separately

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Conflict of Interest

- Transactions between service providers and York must be at arm's length
- If there is a conflict of interest it has to be declared e.g. PI hiring a relative on a grant; buying goods and services from relatives or from other York employees; buying goods from a Company that a PI is an owner or has a financial interest in the company
- See conflict of interest policies

  http://www.yorku.ca/secretariat/policies/document.php?document=14

  http://www.yorku.ca/secretariat/policies/document.php?document=143
- The PI must declare the potential conflict of interest to the Dean
- If approved by the Dean the paperwork is sent to the Director of Procurement Services for review where it relates to purchases of goods and services
- For hiring of relatives the Dean is informed and the paperwork is forwarded to the VPRI for further consideration

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Risk Management Services – What we do…

- Helps when researchers need to travelling abroad to ensure safety and security of persons
- Assistance with ensuring lab safety by ensuring liability and property damage insurance
- Need Answers?
    - Contact Steve Pottle, ext: 55514 (pottles@yorku.ca) / Sandra Alwazani, ext: 22922 (alwazani@yorku.ca)

    - Web: www.yorku.ca/finance/services/riskinsurance/index.htm
    - Resources: York University Insurance Manual

York Insurance covers faculty performing work in their capacity as York employees are *"protected'* by York's insurance from being held personally liable for actions taken in the course of their employment.

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Expense Desk/Accounts Payable – What we do…..

- Review and verify all travel claims for required documentation, accuracy and approvals
- Review expense claims for compliance to York and funder policies and process payments
- Communicate with faculty to clarify or obtain missing documentation on claims
- Pay requests for travel advances
- Provide training on the automated expense system "Concur"
- Review for compliance and Pay vendor invoices

Concur Travel & Expense System

How to submit Travel Expense Claims

- If you travel for research purposes and need to be reimbursed for your expenses, you can submit a Claim for Reimbursement via "Concur", York's automated travel & expense system
- To access Concur all you need is your passport York
- In order to access Concur via Passport York click the Concur link on the Faculty & Staff page or by navigating to: https://conlogin.apps06.yorku.ca/
- There are 2 ways to obtain training for Concur:
  - In lab training is offered once a month and you can register at http://www.yorku.ca/yelc/
  - Online training within your Concur account by hovering over the "Help" menu and clicking "Training".

Concur Travel & Expense System

New in 2015/16 for Concur

- Corporate Credit Card
- We recently launched the integrated corporate card which will feed directly into your Concur account
- Business expenses will be paid directly by the University.

Online booking tool and preferred travel agent

- You will be able to book your flights online from your Concur account or directly with York's preferred travel agent for greater savings.

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Spending PER funds on Research and Scholarly Activity

- PI's receive an annual PER (Professional Expense Reimbursement allocation) in May as per YUFA ($1,650 for 2016-17)
- The funds are non taxable, subject to the restrictions outlined in the PER Guideline.

- Note: PER expenses must relate directly to your scholarily or research duties

- For PER eligible expenses follow the **PER Guidelines** found at:
  http://www.yorku.ca/finance/documents/Professional_Expense_Reimbursements_Guidelines.pdf

- PER expenses must be claimed using a special Professional Expense Reimbursement form and signed by the Dean/Chair/Principal/University Librarian
  http://www.yorku.ca/finance/documents/PER_Receipt_Required_for_Meals.pdf

Hospitality

- Refer to York's **Hospitality Procedure** for definition and eligible hospitality expenditures http://www.yorku.ca/secretariat/policies/document.php?document=211

- Attach original receipts to expense claims

- For hospitality the amounts claimed must be reasonable and provide the following

  - Purpose of hospitality

  - Name and affiliation of the attendees, eg John Smith U OF T Researcher, Tom Jones Grad Student York

  - Note : Hospitality among fellow employees is not eligible

  - Alcohol for internal hospitality (for the benefit of employees) – requires pre-approval of VP or higher

  - Alcohol for external hospitality (for benefit of external attendees)– requires one over one approval of most senior person in attendance

  - Note: Alcohol is not allowed on externalresearch grants unless specified in agreement

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Hiring & Paying Canadian Individuals

- Before contracting with an individual that you wish to pay via an invoice, complete the Independent Contractor Questionnaire in order to determine if individual is to be paid via payroll or accounts payable
- The questionnaire can be found at:
  - http://www.yorku.ca/finance/documents/IndepententContratorQuestionnaireFinalFillable.pdf
- Send completed questionnaire to Paula Perri via interoffice mail
- Paula will assess and let you know decision

- Cont'd…

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Hiring & Paying Canadian Individuals cont'd…

- If to be paid via Accounts Payable attach invoice to cheque requisition http://www.yorku.ca/finance/documents/ChequeRequisitionForm.pdf
- If to be paid via payroll complete an ETF http://www.yorku.ca/hr/documents/index.html
- Note: If an individual has been an employee or student at York in the previous 6 months, must be paid via payroll
- Note: If it's deemed an employer/ employee relationship exists and other staff at York perform the same type of work then chances are the person is to be paid via payroll

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Hiring Research Staff

- To hire York students or non-student research staff, Research Assistants, Post Docs etc.. contact your Faculty Research Administrator or the Human Resources representative in the Dean's Office for assistance

- And visit HR website for information and forms http://www.yorku.ca/hr/

- To hire Graduate Students contact your departmental Graduate Program Assistant or visit the Faculty of Graduate Studies at: http://www.yorku.ca/grads/contact.html

- Note that statutory benefits will be charged to your research account e.g. CPP,EI, etc. Check with your Faculty Human Resources representative before hiring staff

- Individual payments to **non residents** for work performed in Canada are paid through Payroll using the Non-Resident Payment Form found at: http://www.yorku.ca/hr/documents/NonResident_Payment.doc

- For work performed in Canada by non residents witholding taxes of 15% are deducted and remitted to CRA
- Individuals are paid via cheque if in U.S. or by wire if international

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Local Faculty Support

In addition to services provided by Research Accounting, local Faculty Research Administrators provide post award support as follows:

- First point of contact for post award research services within Faculty
- Review travel expense claims for compliance and eligibility of expenses
- Assist PI's with finance forms completion, payroll, invoices etc
- Answer questions on finance and funding agency polices and procedures
- Liaise with Central Finance as needed for effective administration of grants

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Faculty Contact Information

Faculty	Contact	Telephone	E-Mail
Education	Brenda Fernandes	Ext. 55953	bfernandes@edu.yorku.ca
Environmental Studies	Rhoda Reyes	Ext. 22643	rreyes@yorku.ca
Fine Arts	Lucia Lo	Ext. 77140	luciawhl@yorku.ca
Health	Andrea England	Ext. 20888	aengland@yorku.ca
Glendon	Veronique Ng	Ext. 56775	vng@gl.yorku.ca
Liberal Arts & Professional Studies	Pat Ellis Helen Papacharalambous	Ext. 33584 Ext. 33690	patb@yorku.ca helen910@yorku.ca
Osgoode Hall Law School	Tracey Linstead	Ext. 55496	tlinstead@osgoode.yorku.ca
Schulich School of Business	Tina Anderson	Ext. 44309	tanderson@schulich.yorku.ca
Faculty of Science	Jin Min Mao Shirley Zhang	Ext. 20755 Ext. 22813	jmao15@yorku.ca xzh260@yorku.ca
Lassonde School of Engineering	Tara Somaroo	Ext. 44533	tara.somaroo@lassonde.yorku.ca

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Post Award Services -Required Training

- View your research grant expenditures via York's on-line financial reporting system **eReports** at http://www.yorku.ca/finance/ereports.htm

- Register for eReports training by contacting Sophia Mitchell Hudson - x33457 e-mail: sopcol@yorku.ca or register through Learning and Development at http://www.yorku.ca/yelc/

- Register for Travel and Expense training (Concur) at this **link http://www.yorku.ca/yelc/**

- Register for sm@rtbuy training by contacting John Pastorcic at ext 22248 or email pastorj@yorku.ca or email sm@rtbuy@yorku.ca

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Tri Council Research Handbook

- **Tri council (SSHRC, NSERC, CIHR) research handbook** can be found at http://www.yorku.ca/finance/documents/Grant_Administration_Handbook_July2011.pdf
- Handbook lists eligible and ineligible expenses along with supporting documentation requirements for each expense
- Tri council summary of eligible/ineligible office supplies is found at: http://www.nserc-crsng.gc.ca/_doc/Professors-Professeurs/ExpenseSupplies DepensesArticles_eng.pdf
- Expenses must relate directly to the research being conducted, e.g. alcohol, day to day office supplies, office furniture, facility costs, utilities and hospitality for lab meetings etc. are not eligible
- Email resacct@yorku.ca or call us at ext 20232 with any questions

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Compliance with Granting Agency and University Policy avoids the following risks…..

- Denial of ineligible expenditures by granting agency
- Delays in processing claims or payments to third parties
- Avoids any required repayment to agency by researcher
- Avoids delays in future grant installments
- Avoids contract or grant cancellations
- Avoids redirecting faculty time to responding to granting agency queries
- Mitigates potential audit adjustments or negative reports

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Central Financial Services Contact Information

Service	Department	Contact	Telephone	E-Mail
Pre award – applying for research grants	Office of Research Services	David Phipps, Director	x 55813	dphipps@yorku.ca
Hiring Graduate Students	Graduate Studies		X 33305	arw@yorku.ca
Hiring Research Personnel	HR, Payroll	Rhiannon Tatham	x 77540	tathamr@yorku.ca
Post Award Services	Research Accounting	Main Enquiry Supervisor Research Accounting Sophia Mitchell Hudson, Assistant Manager, Research Accounting Angela Zeno, Manager Research Accounting	x 20232 X 33481 x 33457 X 55668	resacct@yorku.ca sopcol@yorku.ca leierc@yorku.ca azeno@yorku.ca
Payment of Invoices Accounts Receivable Claims for Reimbursement	General Accounting	Maria Angiers, Section Head Bonnie Barbayanis, Section Head Sonia Fermin Peat, Expense Officer Alissa Ng, Expense Officer Paula Perri, Manager, General Accounting Sanish Samuel, Assistant Comptroller Yan Liu	x 33618 x 22006 X 40150 X 20233 x 22000 x22914	angierm@yorku.ca barbayb@yorku.ca ferminps@yorku.ca ngalissa@yorku.ca perrip@yorku.ca sanish@yorku.ca
Purchasing research goods & services	Procurement Services	Main Enquiry Carolyn Fasick, Procurement Specialist	x 55143 x 44626	purchase@yorku.ca cfasick@yorku.ca
All insurance related issues	Risk Management Services	Steve Pottle, Director	x 55514	pottles@yorku.ca

Need Assistance …. Call

http://www.yorku.ca/finance/services/contactlist.htm

resacct@yorku.ca
or
call Research Accounting at
ext. 20232

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Questions