

Research Compliance Guidelines

Research & Special Fund Accounting



**University
of Manitoba**

Workshop Objective

- To build awareness in the University Community of the Financial requirements associated with conducting research
- To promote overall compliance at the University related to research activities by creating awareness
- To open the lines of communication among researchers, research administrators and research accounting
- Ultimately to support researchers in achieving their objectives

Benefits of Compliance

- To minimize financial and reputational risk associated with research related activities
- Potential increase in funding

Session Agenda

- Institutional Mandate
- General Principle
- Roles & Responsibilities
- Travel Expense Guidelines
- General Research Compliance Guidelines
- Research Compliance Resource Links

Institutional Mandate

Agreement on the Administration of Agency Grants and Awards by Research Institutions (new MOU)

- Provide adequate physical and organizational infrastructure
- Develop and implement policies, administrative systems, procedures and controls to ensure compliance with agency requirements

General Principle

- “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.”

Roles & Responsibilities

Implementing and adhering to external sponsor and University post-award financial policies and procedures is a shared responsibility between the following stakeholders:

- Project Leaders (Primary Signing Authority, Researcher, Principal Investigators)
- Administrative Staff supporting the project leader

Roles & Responsibilities

- The Dean, Director or Department Head with supervisory authority over project leader
- Financial Services

Roles & Responsibilities

Dean, Director, or Department Head - is responsible for providing an alternate budget source in instances where the research or special fund becomes over expended or where non-compliant transactions are initially charged against the fund.

Financial Services - is responsible for supporting the project leader and administrative support staff through provision of financial transactions and support functions.

- Assign each FOP to a research accountant
- Open the FOP in the General Ledger
- Ensure transactions recorded to a FOP are legitimate and accurate
- Ensure the FOP remains within budget by maintaining system of controls to reduce the risk of over-expenditure in a FOP
- Prepare financial statements and invoices for the external sponsor
- Providing any other type of financial support or guidance (i.e.; audits)

Roles & Responsibilities

Project Leaders – are responsible for initiating and monitoring financial transactions, keeping other responsible parties informed of changes in the funding arrangement, and ensuring all financial transactions and financial reports are in compliance with University and external sponsor policies.

- Read and understand university and the external sponsor policies.
- Review all transactions recorded against the FOP.
- Ensure the FOP remains within budget.
- Advise Financial Services of changes to the external sponsor agreement.
- Attest to the accuracy of the financial statements prepared for external sponsors.

Roles & Responsibilities

Project leaders may choose to delegate their responsibility to administrative support staff, but this delegation does not relieve the project leader from primary responsibility.

Some tasks that can't be delegated include:

- Signing Financial Statements
- One-over-one approval
- Appointing signing authorities to a grant

Roles & Responsibilities

Administrative support staff- are responsible for assisting the project leader in the financial administration of the project.

- Read and understand University and the external sponsor policies
- Reconcile the *FOP* monthly
- Ensure payments received for the FOP are forwarded to Research Accounting for deposits, together with supporting documentation and the relevant FOP number

Project leaders who do not have administrative support staff to assist with financial administration and control are also responsible for the above tasks.

Travel Expense Guideline

What types of travel are eligible?

- Field work (Archival, Historical etc.)
- Research conferences
- Collaborative trips
- Sabbatical

Travel Expense Guideline

Who can travel on research grants?

- Grantee
- Research personnel
- Students working with grantee
- Visiting researchers

Travel Expense Guideline

What expenses are eligible?

- Lowest logical airfare or cost of land travel up to the cost of airfare
- Meals or per diem (See policy for per diem rates and regulations)
- Mileage (See policy for rates)
- Accommodation (based on reasonability)
- 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

Travel Expense Guideline

What expenses are non-eligible?

- Passport and immigration fees
- Costs associated with education, i.e. thesis examination/defence, including external examiner cost
- Alcohol, inflight/room movies, personal memberships in clubs, gifts, hotel “no-show” charge, other conference activities

Travel Expense Guideline

What are the required supporting documents?

- Purpose of trip
- Affiliation of traveller to research project if other than the grantee
- Dates and destinations (person or institution visited)
- Conference prospectus/program indicating the dates of conference or workshop
- Approval from a signing authority (grantee for student travel) and the traveller's one over one
- Original **detailed** receipts for all expenses submitted to Travel Services (meals with attendees, transportation, accommodation, purchases)

General Research Compliance Guidelines

General reminders:

- Monthly FOP reconciliation should be done and documented (electronic or paper)
- Documentation for in-kind contributions should be maintained
- Supporting documentation should be kept for 7 years
- Overhead cannot be charged to Tri-Council funds
- Credit/debit card slips/statements alone are not acceptable receipts

General Research Compliance Guidelines

Some multi-use items not normally provided by the institution are eligible when necessary for the conduct of research and **with adequate justification**:

- Computers, tablets, modems and other hardware and/or specialized software
- Cellular phones, smartphone or other electronic devices (data collection and/or personnel safety)
- Monthly plan fees for electronic devices (data collection and/or personnel safety)
- Office supplies

General Research Compliance Guidelines

Non-eligible expenses

- Administrative/management salary/fees, severance pay
- Installation, standard monthly connection or rental of telephones, voicemail

Research Compliance Guidelines

When spending research funds make sure you are **READY!**

Relation of expense to research project

Eligibility of expense (UM/Agency policy/End dates)

Authorization from Signing Authority

Documentation requirements

You have funds available (FAST)

Research Compliance Resource Links

Financial Administration and Control of Research and Special Funds

[http://umanitoba.ca/admin/governance/media/Financial Administration and Control of Research and Special Funds Procedures - 2014 02 06 RF.pdf](http://umanitoba.ca/admin/governance/media/Financial_Administration_and_Control_of_Research_and_Special_Funds_Procedures_-_2014_02_06_RF.pdf)

Tri-Agency Financial Administration Guide

http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/index_eng.asp

University Travel Policy

[http://umanitoba.ca/admin/governance/media/Travel and Business Expense Claims Procedure - 2017 12 13.pdf](http://umanitoba.ca/admin/governance/media/Travel_and_Business_Expense_Claims_Procedure_-_2017_12_13.pdf)

Monthly Reconciliation Guide

<http://umanitoba.ca/computing/renewal/aurora/finance/reports/index.html#trdetail>

Research Accounting Support

https://umanitoba.ca/admin/financial_services/budgrant/researchacctg_staff.html

Questions



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