Issues and Questions

Name of the Institution	Type of Organization
Address	

Definition

The following are the issues and questions considered when assessing the effectiveness of the administrative and financial control framework in place at a university for the administration of NSERC, SSHRC and CIHR funds.

The answers are measured against NSERC, SSHRC and CIHR standards found in the NSERC *Program Guide for Professors*, the SSHRC *Grant Holder's Guide* and the CIHR *Grants and Awards Guides*. These guides describe controls that the three federal granting agencies expect to find in place at the university.

As of April 1, 1999, global payments for NSERC's PGS A & B awards and SSHRC's Doctoral Fellowships are also subject to review at the university.

Administrative Framework

General

1. How are the support functions for applicants/grantees organized, e.g., are they centralized or decentralized?

- Who is responsible for what?

2. Describe how the information system supporting the research and finance activities is organized:

- Is it integrated or are there separate systems for applications, awards, expenditures, HR, etc.?
- Are there interfaces between the various systems?

Role and Responsibilities of the Grant Holder

3. Describe the institution's views on the roles and responsibilities of the grant holder in the management of his/her grant(s).

Role and Responsibilities of the Research Grants Office

4. Explain what support is provided to the grantee in the application process.

5. Describe the certification procedure for research involving animals, human subjects and/or biohazards:

- How do you ensure that funds are only released once certification has been obtained?
- What procedure is followed when a new certification requirement emerges during the grant period (i.e., not identified at the time of application)?
- How do you ensure that certification is in place when a grant is transferred to the following:

- your institution?
- another institution?
- Are the certificates renewed on a yearly basis or are the certificates in place for the duration of the award?

6. What process is in place to report:

- Changes in status after the grant is awarded?
- Termination?

7. What is the process in place for the management of the General Research Fund?
8. How do you manage the interest generated by the researchers' funds in their research accounts?
9. What type of information is provided to the researchers on the unspent balance after the end of the grant period?
10. How are grants managed when there are co-investigators at another institution?

- Is the other institution billing you for expenses incurred there, or do you transfer a portion of the grant funds?
- Are the funds committed against the grantee's account at the time that the funds are transferred? If not, please describe the process used at your institution.
- How is the Statement of Account (Form 300) reconciled?

Role and Responsibilities of the Business Office

11. Summarize the administrative systems in place to manage CIHR, NSERC and SSHRC grants:

- When is a grant or award account opened?
- Who authorizes the opening of the account?
- What information, if any, is forwarded to researchers when an account is opened (e.g., internal policies)?
- When does a researcher have access to the funds?

Approval of Expenditures by Researchers

12. When and how do researchers review and approve expenses charged to their accounts?
13. At what frequency are the financial reports distributed?

- Are the reports available on-line?
- Do researchers have some training/support in interpreting financial reports?

14. Can financial authorities be delegated by researchers to others?

- Under what conditions?

- What is the process and who keeps track of this information?

15. Who verifies that expenses charged to a grant account are directly related to the research and that they are for the purpose for which the grant was awarded (when applicable)?

16. Who ensures that expenses are eligible and in compliance with agency guidelines and that they are supported by the appropriate supporting documentation?

17. How are expenses charged to the appropriate account?

- When needed, how are modifications requested by researchers and processed by the finance office?

18. How are shared costs accurately allocated (i.e., salary, non-discretionary benefit, travel, etc.)?

- What is the procedure for verifying that the cost is an accurate reflection of the value received?

19. Are overexpenditures and/or overcommitments allowed?

- Under what conditions, and within what parameters or limits are they allowed?
- How is this process administered?
- If not permitted, how are overexpenditures and overcommitments prevented?

20. When an expense is made in the supply store (e.g., bookstore, chemical store), how is it charged back to the grant account?

Expenses Charged to Research Grants
Travel Claims

21. What is the approval process for travel claims?

- Is the signature of the immediate supervisor obtained prior to or after a trip?
- How are signing authorities established and followed?

22. How do you reconcile travel cards or cash advances with the actual claim?

23. Are travel advances normally charged to the grant account or to a central coding outside the grant account?

- How are they reconciled?

Salary Transactions

24. Who approves the employment of a student?

25. Are salaries encumbered?

26. How do you ensure that salaries are within allowable limits?

27. What are the procedures for paid and unpaid leave?

28. How are non-discretionary benefits calculated and charged to the grant account?

Vehicles (Purchased with Agency Grants)

29. Are licence and insurance fees paid by the institution?

30. Do charges follow NSERC/SSHRC regulations (i.e., gas and maintenance charges are allowable expenses; mileage/kilometrage charges are not)?

Equipment

31. In the case of an equipment grant, do you verify that the equipment purchased corresponds to that specified in the application?

- How is this done?
- If the equipment differs, is NSERC's written permission obtained prior to the purchase?

32. Explain how you encourage the optimum use of equipment (e.g., sharing among researchers when possible).

33. What is the policy on moving equipment to other institutions?

- Do you inform the institutions that equipment will be moved to them?

34. Describe how the capital asset inventory is managed.

- What information system supports inventory management?

35. Who pays for insurance?

- Does the insurance policy cover equipment off campus?

36. Who receives the proceeds from the sale of a piece of equipment purchased with agency funds?

Internal Services

37. Are there user fees for photocopying, faxing, computer services, etc.?

- How are these fees calculated and charged to the appropriate grant account?
- Does the grantee review the charges before they are made against the grant?

Purchasing

38. Are purchases made through tenders and standing offers?

39. Do grantees have the option to buy from their supplier of choice?

40. Are electronic signing authorities implemented and delegated?

- How is this done?

41. Do you provide a purchasing/acquisition card?

- To whom is the card offered and on what basis?
- What is the monthly dollar limit?
- What documentation is kept and by whom?

42. Are purchases encumbered when the order is placed?

- Is there a minimum amount that can be encumbered?

Research Time Stipend (SSHRC)

43. Describe how you ensure that course replacement expenses do not exceed SSHRC-approved levels or the amount awarded.

44. How do you monitor that equal amounts (i.e., 50 percent from the institution and 50 percent from SSHRC) are spent on a payment of the replacement, especially when the actual amount spent is lower than the originally planned amount?

45. How do you monitor the reimbursement of unused current year funds to SSHRC?

Global Payments (Scholarships and Fellowships)

46. Describe how you ensure that the funds you receive from NSERC/SSHRC for global payments are distributed to scholars and fellows.

47. How are students notified that their money has been received?

48. What is your payment schedule for the scholarships and fellowships?

- Are there any exceptions?

49. What control framework do you have in place at the institution to ensure proper reconciliation of funds received vs. funds distributed?

50. How do you monitor student eligibility?

51. What system do you have in place to monitor the annual progress report of the students?

52. What services are offered to the students in relation to global payments?

Networks of Centre of Excellence (NCE)

53. For the Networks of Centres of Excellence (NCE) awards, are the agency and non-agency funds kept in the same account?

- If yes, how do you ensure that the agency funds are only used to pay for expenses that are eligible and in compliance with the NCE and agency guidelines?

We certify that the information given on this questionnaire is correct and represents the current administrative and financial processes in place at our institution.

Signature Date

This questionnaire was completed by: