

FST Round Table Meeting



Thursday, February 15, 2024 (MS Teams)
9:30AM to 11:00AM

Housekeeping Items



Turn camera on, if possible



Mute your microphones when you are not speaking



Use the "Raise Hand" feature if you would like to speak



Use chat for questions and comments

Agenda

- ☐ Welcome
- ☐ Policy Updates
- ☐ Sponsor Audit Updates
- ☐ New Employer Contribution (600049 CNT)
- ☐ Year-End & Other Reminders
- ☐ TAGFA Case Study
- ☐ Questions/Comments

Policy Update – Expense Report

PARTICIPANT FEE CLARIFICATION

- ❑ **PR3.1** Advances for **Participant Fee** in Research/Clinical Study
 - Fees given as **compensation given to participants** for undergoing experimental testing
 - **Eligible** on research grants
 - **Research Ethics Board (REB) approval** for any research involving humans
 - **Maximum fee = \$100/day/participant** (for tax purposes)

Policy Update – PCard

- ❑ Update effective **February 1, 2024:**
 - **R2.1 Purchase Limit:** Single transaction not to exceed **\$5,000** CDN (*including shipping charges, currency exchange and taxes*)
 - Increased from \$2,500/transaction
 - New threshold will be **automatically applied**



Policy Update – PCard

CONTINUATION

- ❑ Update effective **February 1, 2024** on **use of Procurement PCard:**
 - Request for use **via MMP** using the **PCard Purchase Request Form**
 - **Criteria:**
 - Supplier does not accept POs; **AND**
 - Transaction can be executed as a “guest” (no registration necessary); **AND**
 - Transaction is >\$5,000 but less than \$25,000 CAD; **AND**
 - Transaction can be completed autonomously by Procurement Services (no live assistance of the requester needed); **OR**
 - Transaction belongs to the **exceptions:**
 - ❖ Purchases at live auctions for scientific equipment;
 - ❖ Publications in scientific journals;
 - ❖ Hotel rooms, meetings, and events when 3rd party prepayment or PO are not possible
 - ❖ City permits

Employee Contribution

600049 GOV'T BENEFIT PLANS - CNT

- ❑ Educational institutions, *used to be exempt from contributions related to labour standards*, are now **subject to this contribution** effective **January 1, 2022**
- ❑ Retroactive payroll charges were posted to **600049**:
 - **2022 contributions** – processed in December 2023
 - **2023 contributions** – processed in February 2024
- ❑ **Starting 2024**, CNT contributions will be processed per pay
- ❑ Retroactive CNT charges resulted in over-expenditure on closed funds
Reminder: Do not process payroll adjustments (PAs) on closed funds, adjustments will be done centrally

Employee Contribution

600051 GOV'T BENEFIT PLANS - EI

- ❑ A retroactive adjustment back to **January 1, 2023** was also made to account code **600051**
 - To correct the employer's share for employment insurance on all funds
- ❑ Retroactive payroll charges were posted to 600051 in December 2023
- ❑ These charges resulted in over-expenditure on closed funds

Reminder: Do not process payroll adjustments (PAs) on closed funds, adjustments will be done centrally

Adjustment Pay Periods

600049 & 600051

☐ **Pay periods** affected by the adjustments:

PAY TYPE	600049 - CNT		600051 - EI
	2022	2023	2023
B0	2022-B0-26	2023-B0-26	2023-B0-24
B2	2022-B2-26	2023-B2-26	2023-B2-25

Sponsor Audit Update



- ❑ **2023 Uniform Grant Guidance (UGG)** Audit on US federal grants:
 - Review population = FY23 transactions
 - Audit period = July to October 2023
 - **Audit Report (Result):**



Year End Reminders



Year-End Reminders

FUND MANAGEMENT TEAM

- ❑ **Budget set-up:** Tri-Agency and FRQ pre-approved budgets for period starting April 1st will be set up via feed by March 31st
- ❑ **Letters of guarantee** expiring March 31st will be reversed
- ❑ For **transfers to eligible institutions**, send requests to FAs including:
 - The **PI's authorization** in writing, and
 - **Fund** to charge, **amount**, **partner institution name**, **partner institution PI** and other instruction(s) to the partner where applicable

Year-End Reminders

US FEDERAL GRANTS





- ❑ Financial claims:
 - Submitted based on actual expenses (cost reimbursable)
 - **Effort Reporting** must be signed by PI and returned to RFMS
 - Allocation of an individual's actual time and effort spent on specific projects
 - ❑ Expense adjustments, if unavoidable:
 - **Transfer of expense**, if any, must be done in the **same FY** as when it was **paid**
 - Adjustments due to **erroneous posting** must also be done in the **same FY**
- Reminder:** Transfers of prior year expenses are not permitted

zero expenses = no claim submitted = risk of reduction in awarded amount

US Federal Grants

TRANSFERS ASSESSMENT

- ☐ Transfers to US federal grants are generally not permitted
- ☐ All expenses must be planned ahead of time and allocated to the grant from the onset

Criteria	Assessment
The expense was paid within the current FY	
The expense was incurred within the eligible grant period	
The expense was one that could not be determined from the onset	
It is an eligible expense type	

Year-End Reminders

US FEDERAL GRANTS

- ❑ Coordination with PI/FSTs prior to April 30th:
 - Review **unspent balances**
 - **Carry forward** from year to year is **not permitted without approval**
 - Clear **over-expenditures**
 - Review and clear **encumbrances** and **travel advances**, if any
- ❑ A few other reminders to keep in mind:
 - Expenditures must be **consistent** with the **approved research project budget**
 - PI must submit performance **progress reports** annually – handled by OSR
 - PI's approval is required to pay invoices (sub-awards)

Year-End Reminders

CFI & IOF

❑ **Financial reporting deadlines:**

- CFI annual statements - June 15th
- IOF annual statements - June 15th
- CFI final statements - required at end of project

❑ **Request of end date extensions:**

- CFI funds – PI completes request to extend end date or modify the budget
- IOF funds – PI must email confirmation to RFMS that equipment is still operational

❑ **Personnel costs for CFI & IOF funds:**

- Salary certification forms must be completed for each employee to finalize the annual financial statement
- Only salaries and benefits may be charged

Reminder: Stipends/awards are NOT an eligible expense

Year-End Reminders

TRI-AGENCY

❑ **Inter-Institutional Grants:**

- McGill is the **sub-awardee** and monies were received by other institutions
- Submission deadline to the partner institution: **April 30th**
- Financial statement is **reported on a cash basis**

❑ **Year-end financial statements (F300):**

- Period ending: March 31st
- Peak period: April to June
- Submission deadline to sponsor: **June 30th**

- ❑ F300 must be **signed by the PI** and returned electronically **to RFMS:** rfms-financialstatements.finserv@mcgill.ca

Year-End Reminders

TRI-AGENCY – FINANCIAL STATEMENTS

❑ Final statements

- 300+ statements ending between April 1, 2023 to March 31, 2024
- For a **fund terminating with a balance**, if an **extension is required**, the PI **must** submit a **Grant Amendment Form (GAF)** to OSR **asap**

❑ Balances on terminating funds

- CIHR – balances on funds will be **returned to CIHR**
- NSERC/SSHRC – balances will be transferred to the **General Research Fund (GRF)** upon Agency approval

Year-End Reminders

TRI-AGENCY & FRQ

- ❑ RFMS **preparatory work** for funds **terminating by March 31st**:
 - Reminder emails sent to PIs
 - Evaluate action to be taken on balances or over-expenditures
- ❑ What **must be done** on grants **terminating by March 31st**:
 - All purchases must be received and invoiced by March 31st
 - Invoices dated after March 31st are NOT eligible
 - Invoice date determines eligibility and NOT the PO date
 - Clear all encumbrances first before transferring expenses
 - Expense reports and travel advances must not exceed grant's end date

Canada First Research Excellence Fund (CFREF)

- ❑ **DNA to RNA (D2R):** The development of rapid and low-cost genome-guided RNA-based medicines using genomics and RNA technology
- ❑ **Goal:** A cure for diseases caused by emerging viruses that threaten our society with pandemics and the associated catastrophic health and economic consequences
- ❑ Total Award Amount = **\$165M**
- ❑ Project Period = **2022 to 2030**
- ❑ Lead PI: **Dr. Martha Crago**
- ❑ **Partner Universities:**
 - Université de Sherbrooke
 - University of British Columbia
 - University of Ottawa
 - McMaster University



Year-End Reminders

CFREF

❑ Reporting deadline:

- McGill is the lead - due to sponsor on **June 30th**
- McGill is a sub-awardee – varies dependent on the grant's anniversary date

❑ Request for fund extension:

- PI must send an **email request** to hbhl@mcgill.ca or d2r@mcgill.ca, and
- Provide an **explanation**

❑ Eligibility and compliance questions:

- HBHL - Louise Schratz at louise.schratz@mcgill.ca
- D2R - Toritshè-Sade Oluwaferanmi at opetoritshe.omoniyi@mcgill.ca

Year-End Reminders

RESTRICTED ACTIVITIES

- ❑ Do **not** request **fund type changes**, **org code changes** and **fund closures** which are contingent on the fund type
- ❑ **Restricted period:**

Black-out period by activity and fund-type			
Restricted activity	Fund type		
	1A and 1B	9A with pred code 9001	All other funds
Fund type change	Feb. 7-June 2, 2024	Feb. 7-June 2, 2024	May 1-June 2, 2024
Org code change	Feb. 7-June 2, 2024	Feb. 7-June 2, 2024	May 1-June 2, 2024
Closure of funds	May 1-June 2, 2024	May 1-June 2, 2024	May 1-June 2, 2024
*Stated black-out ranges are inclusive			

HOW YOU CAN HELP US



- ❑ Follow-up with PIs on **unspent balances** and **over-expenditures**
- ❑ Review existing **encumbrances** and **travel advances** to be **cleared**
- ❑ Assist in submission of financial statements to sponsor:
 - **Tri-Agency:**
 - Review financial statements with PI
 - Obtain PI signatures
 - **Reminder:** email signed financial statements back to rfms-financialstatements.finserv@mcgill.ca
 - **FRQ:**
 - Follow-up with PIs for online financial statement approvals when emails are received from FA

Other Reminders




Expense Report – Approval Page

- ❑ Approvals must be **after the final expense report page**, and
- ❑ **Before the invoices**/supporting documentation
- ❑ Ensure to include the **printed name(s) of approver(s)**
- ❑ Add a **signature date** where a claim is approved by a delegate

Claimant I certify that all expenses submitted are accurately stated, legitimate, appropriate, reasonable, for University purposes, and are in accordance with University policy. I certify that all expenses previously paid or payable in the future by the University or by any other party have been deducted. I agree to refund to the University any subsequent reimbursement from other organizations for the expenses submitted, or any amount disallowed further to a subsequent review or audit.		Signature _____ Date _____
Approver I certify that all expenses are legitimate, appropriate, reasonable, for University purposes only, are in accordance with University policy, are charged to the correct FOAPAL(s), and where applicable, conform to granting agency regulations and relate to research for which the grant/contract was awarded.		Signature _____ Date _____ Print Name _____ Title _____ Signature (if applicable) _____ Date _____ Print Name _____ Title _____

Print approver name and approval date

Approvals must be immediately after the expense report page.

							
Attention: [Redacted]							
Request for Expense Reimbursement Reference # [Redacted]							
Paid to							
McGill ID	Name	Address	Phone #	E-Mail			
Responsible McGill Person							
McGill ID	Name	Address	Phone #	E-Mail			
Payment Information							
Request date	Destination City	Start Date	Return Date	Purpose			
30-May-2023	mtl	30-May-2023	30-May-2023	Participant Fee			
To pay patient stipend of \$350 for 5 visits as per Informed Consent Form.							
Payment Details							
To pay patient stipend of \$350 for 5 visits as per Informed Consent Form.							
Claimant Affiliation							
Clinical Trial Patient							
Requested by							
McGill ID	Name	Departmental address	Phone #	E-Mail			
Summary of Expenses							
Item #	Trans. date	Description	Trans. Amount \$	Non-McGill Expense	Allowable Expenses	Curr. Exch. Rate	Expenses CAD \$
1	30-May-2023	Participant Fee: To pay patient stipend of \$350 for 5 visits	350.00	.00	350.00	CAD	1 350.00
Total of Supplies/Subject fees/Misc.							350.00
Grand Total							350.00
Due to Claimant							350.00
FOAPAL Distribution							
Fund	Org	Account	Program	Activity	Location	Total	Research Grant/Contract
257950	00468	700238	2000	000000	000000	350.00	Y
Total						350.00	
Fund Information							
Fund	Fund Title	FST Manager	Fund Admin.	Financial Manager			

Purchase Requisition – Item Description

- ❑ When **creating purchase requisitions**:
 - Ensure **sufficient item description** to assess for eligibility and compliance
 - *Where available*, **attach quotation** or other supporting documentation

“Quote 24705” does not describe the expense.

Vendor:	260008831	Cortech Solutions
	1409 Audubon Blvd., Unit B1	
	Wilmington, NC 28403 USA	
Phone Number:	910-362-1143	
Fax Number:	910-362-1147	
Currency:	USD United States dollar - Surcharge	

Item	Commodity	Description	U/M	Qty	Unit Price	Ext Amount	
				Disc	Addl	Tax	Cost
1		Quote 24705	EA	1	15472.11	15,472.11	
				0.00	0.00	2,316.95	17,789.06

Payroll Adjustments – Pay Periods

- ❑ Fund administrators encounter (system) **approval issues** with PAs covering **multiple pay periods**
 - Every payroll line needs to be reversed and reposted
- ❑ **How can you help?**
 - **Breakdown PAs**, and
 - Submit with **lesser pay periods**
- ❑ Transaction Services requested IT to find a permanent fix

Tri-Agency Guide on Financial Administration (TAGFA)



Case Study Session

Goals of the Session

- ❑ Guidance and consistency in the application of TAGFA
- ❑ Confidence in making eligibility assessments
- ❑ Share interesting cases and the assessments made



TAGFA – Use of Grant Funds

- ❑ **Four guiding (4) principles** applicable to all expenditure types:
 - Contribute towards the **direct costs** of the research
 - **Not normally provided** by the administering institution
 - **Effective** and **economical**
 - **Not** result in **personal gain**



TAGFA – Directives

- ❑ Directives cover **5 expense categories**:
 - Employment and Compensation Expenses
 - Goods and Services Expenditures
 - Travel and Travel-Related Subsistence Expenditures
 - Hospitality Expenditures
 - Gifts, Honoraria, Incentives

TAGFA Directive

EMPLOYMENT & COMPENSATION EXPENSE

- ❑ **General Statement:** The employment and compensation of individuals working on the funded research/activities must be in accordance with the administering institution's relevant policies and processes.
- ❑ **Exceptions:**
 - Grant recipients or individuals who conduct research independently as part of the terms and conditions of their employment
 - Individuals expected to work on the funded research/activities free of charge
 - Individuals employed and compensated by another organization for the time spent on the funded research/activities

TAGFA - Some Relevant Information

- ❑ Guide took effect on **June 1, 2020**
- ❑ Focus on **principles and directives** rather than requirement
- ❑ Applied alongside the host institution's policies and guidelines
- ❑ Agency policies and guidelines always **supersede McGill policies**
- ❑ In **absence of a written agency policy**, McGill policies apply

Test Case

- ☐ How would you assess an expense described as “**boots used for fieldwork**”?

Guidelines	Eligibility Assessment
Four Guiding Principles	✓
Five Directives	✓
Program/Funding Literature	✓
McGill's Policies & Directives	✓
Final Assessment	✓

Breakout Room Instructions

- ❑ **Discuss** each case to:
 - **Determine** whether the expense is admissible or not
 - If applicable, **what advise** to give the PI/unit on proper use of grant funds
 - **Reason(s)** for eligibility assessment
- ❑ Duration: **8 minutes** per case
- ❑ Assign a **group presenter**
- ❑ Each case will be broadcasted to the breakout rooms
- ❑ Goodluck!

CASE STUDY #1

Employment & Compensation

CASE #1 – Employment & Compensation

SCENARIO: Prof. A from the Faculty of Medicine is collaborating with Prof. B, who has his own independent research at the Faculty of Music. Prof. A is being requested to provide PI approval of a costing allocation charging 20% of Prof. B's salary to the project's Tri-Agency grant. What advice would you provide Prof. A on the admissibility of the expense?

Eligibility assessment:

Four Principles	Compensation Directive	Prog./ Funding Lit.	McGill Policies	Eligibility Assessment

CASE STUDY #1

(main room discussion)

CASE #1 – Employment & Compensation

❑ *Eligibility assessment:*

Four Principles	Compensation Directive	Prog./ Funding Lit.	McGill Policies	Eligibility Assessment
✓	X	NA	NA	Inadmissible

❑ **Explanation:**

- The **directive on compensation** states that grant funds must not be used to pay salaries of **individuals who conduct research independently** as part of the terms and conditions of their employment.
- Thus, Prof. A must be advised that Prof. B's salary would be deemed **inadmissible** on the Tri-Agency grant.

CASE STUDY #2

Employment & Compensation

CASE #2 – Employment & Compensation

SCENARIO: A faculty is requesting to transfer funds to another university to pay for the salary of a research collaborator. The collaborator is employed full-time at that other institution where the expectation is to perform activities and provide services in support of the funded research project with McGill. What advice would you provide the faculty on the admissibility of the expense?

Eligibility assessment:

Four Principles	Compensation Directive	Prog./ Funding Lit.	McGill Policies	Eligibility Assessment

CASE STUDY #2

(main room discussion)

CASE #2 – Employment & Compensation

❑ *Eligibility assessment:*

Four Principles	Compensation Directive	Prog./ Funding Lit.	McGill Policies	Eligibility Assessment
✓	X	NA	NA	Inadmissible

❑ **Explanation:**

- The **directive on compensation** states that **individuals employed and compensated by another organization for the time spent on the funded research/activities** cannot be compensated from grant funds.
- The faculty must be advised that the transfer of funds in support of the collaborator's salary from another institution is **inadmissible** on Tri-Agency grants.

CASE STUDY #3

Employment & Compensation

CASE #3 – Employment & Compensation

SCENARIO: Prof. X is setting up her new research lab. She knows that research assistants are allowed on her NSERC grant but is not sure about hiring a casual lab helper. She described the helper's role as "*primarily responsible for cleaning lab equipment and tools.*" What advice would you give Prof. X on the admissibility of the salary of a lab helper?

Eligibility assessment:

Four Principles	Compensation Directive	Prog./ Funding Lit.	McGill Policies	Eligibility Assessment

CASE STUDY #3

(main room discussion)

CASE #3 – Employment & Compensation

❑ *Eligibility assessment:*

Four Principles	Compensation Directive	Prog./ Funding Lit.	McGill Policies	Eligibility Assessment
✓	✓	✓	✓	Admissible

❑ **Explanation:**

- The lab helper's role is **directly attributable to the research** because without which it can affect the conduct of research activities.
- You can advise Prof. X that a lab helper's salary is **admissible** on Tri-Agency grants.

Schedule of 2024 Meetings

- ❑ **What to expect** from this year's sessions:
 - **Sharing** your faculty's best practices & tips
 - At least 1 **in-person session** in 2024
 - **"Meet and Greet"**

Date	Time	Location	Status
Thursday, Feb 15, 2024	9:30am – 11:00am	Virtual MS Team	This session
Thursday, Apr 11, 2024	9:30am – 11:00am	Virtual MS Team	Next Session
Thursday, Jun 13, 2024	9:30am – 11:00am	In-person (TDB)	Upcoming
Thursday, Oct 24, 2024	9:30am – 11:00am	Virtual MS Team	Upcoming

Questions?



References

Purpose	Website
PCard Regulation	https://www.mcgill.ca/financialservices/policies/pcard
Expense Reimbursement Policy	https://www.mcgill.ca/financialservices/travel/procedures
Internal Purchases & Sales – Account Code Guide	https://www.mcgill.ca/financialservices/files/financialservices/internal_purchases-account_code_guide_-_october_18_2021_0.pdf
Tri-Agency Guide on Financial Administration (TAGFA)	https://www.nserc-crsng.gc.ca/interagency-interorganismes/TAFA-AFTO/guide-guide_eng.asp
Submitting JIRA Tickets	https://hrservedesk.mcgill.ca/servedesk/customer/user/login?destination=portals



Reach Out to Us

Name	Role	Email/Teams
Elvie Coletta	Director	elvie.coletta@mcgill.ca
Sonia Pietraroia	Associate Director	sonia.pietraroia@mcgill.ca
Stella Sotocinal	Associate Director	stella.sotocinal@mcgill.ca
Rosa Sciangula	Supervisor (CFI, Provincial & Foreign Grants)	oksana.vasilik@mcgill.ca
Tina Marzilli	Supervisor (Tri-Agency)	rosa.sciangula@mcgill.ca
Russell Ramoutar	Supervisor (Research Contracts & US Grants)	russell.ramoutar@mcgill.ca
Rashim	Supervisor (Compliance)	rashim.rashim@mcgill.ca
Theresa Ewen	Training & Support Officer	theresa.ewen@mcgill.ca

Eligibility Questions: rfmsexpense-eligibility.finserv@mcgill.ca

Compliance Matters: rfmscompliance.finserv@mcgill.ca