July 14, 2014

**Important Reporting Reminders for TriCouncil Grant Holders**

In the most recent financial monitoring review completed by TriCouncil auditors, considerable attention was given ensuring adequate justification has been provided for certain expenditures (particularly those purchased via Pcard). Without adequate justification for these types of expenditures, the institution does not have sufficient information to determine the eligibility of the expenditure and its direct cost to the research being funded. Below is a list of expenditures that the auditors require “adequate justification” (i.e. how the purchase relates to the research or is to be utilized for the research activity):

- Computers, tablets, modems, emerging technology and other hardware and/or specialized software required for the research not normally provided by the institution, and with adequate justification.

- 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.

- Cellular phones, smartphone or other electronic devices when they are necessary for research purposes (e.g. data collection), and/or for personnel safety reasons with adequate justification.

- Monthly plan fees for electronic devices when being used for the research purposes (e.g. data collection), and/or for personal safety reasons only.

**Action required**

To help make sure the information is recorded in the most helpful way, please note the following suggestions. **Forms that are reviewed by Accounts Payable and/or RTA, and found not to have the necessary level of information will be returned or recycled.**

For claims that are passed to administrative assistants for processing, we suggest a separate note be provided with invoices/receipts providing the necessary information/justification.

- For those processing claims using Smart Forms, please enter the justification information into the description/comments box on the Smart Form (insofar as it will fit), and include the information provided with the backup documentation.
• For those processing claims using the new eForms (OPT):
  ✓ For reimbursement claims, please enter the justification information into the comments box at the end of the eForm
  ✓ For UBC VISA card reconciliations, please use the comments field that is available on every line entry to record justification appropriate for that line entry.

A friendly reminder of other reporting requirements that is required:

**Travel expense claims**

There must be a separate claim for each trip

1. Claims must conform to UBC University Counsel Policy # 83 – Travel and Related Expenses

2. The grantee must sign all travel claims

3. Claims must be countersigned by the department head or dean, confirming the relevance of the travel to the research being funded (except for student travel claims)

4. The following documents should be included
   - Official supporting documentation (e.g. prospectus or program for conferences or workshops)
   - Details of daily claims for expenditures
   - Details of any vehicles used
   - Original receipts
   - Original air travel ticket receipts and boarding passes (if available) or other evidence that supports travel expenses claimed

5. The following justification should be included
   - Purpose of trip, i.e. the relevance of the travel to the research being funded
   - Dates and destinations (persons and/or events, and locations visited)
   - The affiliation of the traveller to the grantee’s research group must be specified (where the traveller is not the grantee)

**Equipment**

1. Supplier invoices indicating details of purchases
2. **Adequate justification** (i.e. how the purchase relates to the research) should be provided. This is especially important for the following items, which are eligible only when required for the research and are not normally provided by the institution.
   - computers, tablets, modems, other hardware
   - specialised software
   - cellular phones or other electronic devices (eligible if required for data collection and/or personal safety reasons)

**Further information on Tri-Council policy**

Generally, principal investigators and administrators working with Tri-Council grants are encouraged to be familiar with, and regularly visit the following pages on the Tri-Council website.

**Use of Grant Funds** – provides information on eligible and ineligible expenses (note, certain Tri-Council programs will have further restrictions) [http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUseUtilisationSubventions_eng.asp#tphp](http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUseUtilisationSubventions_eng.asp#tphp)


**Stationery and Office Supplies** – provides information on eligible and ineligible office supplies [http://www.nserc-crsng.gc.ca/_doc/Professors-Professeurs/ExpenseSupplies-DepensesArticles_eng.pdf](http://www.nserc-crsng.gc.ca/_doc/Professors-Professeurs/ExpenseSupplies-DepensesArticles_eng.pdf)

Please don’t hesitate to contact Research & Trust Accounting (RTA) should you have any questions or concerns regarding adequate justification requirement.

<table>
<thead>
<tr>
<th>UBC Okanagan RTA Contacts – Office Location in Fipke 318</th>
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<tbody>
<tr>
<td>Gabriel Gock (A-K by PI surname)</td>
</tr>
<tr>
<td>Richard Washington (L-Z by PI surname)</td>
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<tr>
<td>Phone: 7-8793</td>
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<td>Phone: 7-9315</td>
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<td>Email: <a href="mailto:gabriel.gock@ubc.ca">gabriel.gock@ubc.ca</a></td>
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