Research Enterprise System (RES) Program:

Financial Compliance Training

June 29, 2023
Financial Compliance Training Content

→ Key Roles and Responsibilities

→ Implications of the Transition
  → Pilot Period

→ What does approval entail?

→ Project Setup
  → Future State Process

→ Process Workflow

→ Questions

→ Appendices
Key Roles and Responsibilities

**PI**

Responsible for ensuring expenditures meet all requirements for processing before submission to Faculty Admin
- Funds are available
- Complies with SFU policies
- Complies with sponsor requirements

**Faculty Admin**

Review to ensure that funding is available, and that expenditure complies with SFU policy and sponsor requirement. Indicates that they have completed those checks before sending to Central Processing
- Returns the item to the PI if the compliance checks fail

**VPFA Central Processing**

Verifies that appropriate approvals are in place (PI is authorized via SAM) and that Faculty Admin confirmed compliance check was performed before processing the items

Maintains the central records for paid items
Responds to inquiries and provides information to PIs and Faculty Admin
Responds to requests from external auditors on paid items
## Implications of the Transition

<table>
<thead>
<tr>
<th>Role</th>
<th>Current State: Prior to July 1</th>
<th>During the Pilot Period: July 1 to October 31</th>
<th>After the Pilot Period: November 1 onward</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PI</strong></td>
<td>Primary Responsibility for ensuring that research expenditures are refundable:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Ensure funds are available</td>
<td>No change</td>
<td>No change</td>
</tr>
<tr>
<td></td>
<td>• Ensure compliance with SFU policy</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Ensure compliance with sponsor requirements</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Faculty Administration</strong></td>
<td>Jointly accountable (with Research Accounting) for internal controls over research expenditures</td>
<td>Full accountability for internal controls over research expenditures</td>
<td>No change (same as during Pilot Period)</td>
</tr>
<tr>
<td></td>
<td>• Ensuring that expenditures submitted qualify for reimbursement</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Research Accounting</strong></td>
<td>Jointly accountable (with Faculty Administration) for internal controls over research expenditures</td>
<td>Act as second set of eyes on research expenditures and provide feedback to Faculty Administration</td>
<td>Available for consultation to assist in the review of research expenditures</td>
</tr>
<tr>
<td></td>
<td>• Ensuring that research expenditures submitted qualify for reimbursement</td>
<td>Available for consultation to assist in the review of research expenditures</td>
<td>Spot audits on processed transactions</td>
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<tr>
<td></td>
<td>Available for consultation to assist in the review of research expenditures</td>
<td></td>
<td></td>
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<tr>
<td><strong>VPFA Central Processing (Payroll, Procurement, Payment Services, Banking)</strong></td>
<td>Reviews expenditures to ensure that they are approved by individual with appropriate Signing Authority (SAM) and looks for evidence of compliance review for research projects</td>
<td>No change</td>
<td>No change</td>
</tr>
</tbody>
</table>
What is the Pilot Period July 1 to Oct 31?

- A Trial Run of the Future State to enable Faculties to assess the impact on processes and workloads.

- Faculties would begin to operate as though RA was not part of the approval process. (pretend it is Future State)
  - If Faculty Admin have questions about eligibility, they can contact RA for consultation.
  - Once Faculty Admin approves, the expense would still go to RA before it goes to Central Processing for approval.
  - RA would hold and discuss the expense with Faculty Admin for discussion and training purposes.

- We can use this period to determine key metrics:
  - How often do Faculty Admin reach out to RA for consultation?
  - How often does RA holdback claims that should not have been approved by Faculty Administrators?
Research Enterprise System (RES) Program:

What does approval entail?
What does approval entail?

Research expenditures must meet 3 requirements

- Funding availability
- Compliance with SFU Policy
- Compliance with sponsor requirements

Confirming availability of funding is based on FAST

Refresher training has been provided on FAST Award List May 31 and is available at Enhance Project Costing.

Confirming compliance with SFU policy requires a working knowledge of SFU policies

Tri-Agency projects will follow the SFU policy framework.

Training on how to apply these principles was provided as part of RES and is available at Tri-Agency Guide on Fin Admin.

Compliance with additional sponsor requirements is the focus of this presentation.
Research Enterprise System (RES) Program:

Project Setup
The key to ensuring compliance is identifying the unique sponsor requirements at project setup.

Project expenditures must comply with SFU policy to be eligible to charge to a research project.

Some sponsors have additional requirements which should be identified when the project is activated.

Currently, Research Accounting works with ORS/ISA to identify key financial terms in research agreements.

ORS/ISA identifies points for consideration during the project setup phase and passes them to RA.

RA uses that information to prepare notes about limits on specific budget line items for expenditure review and attaches them to the project in PS.

RA doesn’t review each research agreement in full.
**Project Setup Considerations**

### Table

<table>
<thead>
<tr>
<th></th>
<th>Tri-Agency</th>
<th>Other T-A</th>
<th>CFI</th>
<th>Limited</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total ($000)</strong></td>
<td>260,990</td>
<td>14,394</td>
<td>44,954</td>
<td>50,202</td>
<td>40,287</td>
<td>410,827</td>
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<tr>
<td><strong>%</strong></td>
<td>64</td>
<td>3</td>
<td>11</td>
<td>12</td>
<td>10</td>
<td>100</td>
</tr>
</tbody>
</table>

### Notes

- **Tri-Agency**: Tri-Agency direct awards
- **Other T-A**: Organizations that follow Tri-Agency
- **CFI**: Follow CFI Policy
- **Limited**: Limited to specific budget line except 1 project Public Safety Canada ($495K) in which benefits are disallowed
- **Other**: Similar to SFU policy
Project Setup Considerations

Current State Setup Process

ORS/ISA
Negotiates agreements, sets up project budgets and highlights financial terms

Research Accounting
Available for consultation

Research Accounting
Uses financial information provided by ORS/ISA and knowledge of sponsors to identify points for consideration

Setup Notes
Notes added to project as an attachment in PS

Future State Setup Process

ORS/ISA
Negotiates agreements, sets up project budgets and highlights financial terms

Research Accounting
Available for consultation

Faculty Admin
Uses financial information provided by ORS/ISA and knowledge of sponsors to identify points for consideration

Research Accounting
Available for consultation

Setup Notes
Notes added to project as an attachment in PS

Note: Research Accounting does not review each agreement in full. They use the information provided by ORS/ISA to identify items that require attention when reviewing expenditures.
Research Enterprise System (RES) Program:

Process Workflows
Process Workflow Overview

Current State Submission Process

- **PI or Delegate**
  - Submits expenditure item for approval

- **Faculty Admin**
  - Completes review

- **Research Accounting**
  - Verifies that funds are available, that expenditure complies with SFU policy and sponsor requirements

- **Central Processing (Financial Operations/RPT)**
  - Verifies Signing Authority, processes expenditures

Future State Submission Process

- **PI or Delegate**
  - Submits expenditure item for approval

- **Faculty Admin**
  - Verifies that funds are available, that expenditure complies with SFU policy and sponsor requirements

- **Research Accounting**
  - Available for Consultation
  - Performs Spot Audits

- **Financial Operations**
  - Verifies Signing Authority, ensures Faculty Admin has verified item, processes expenditures
Manual Workflows

Current – Invoices Submission

1. **PI or Delegate**
   - Add signature for approval and chartfield string

2. **Faculty Admin**
   - Level of review/oversight may vary

3. **Research Accounting**
   - Review, add confirmation to PDF using Adobe and print for Payment Services

4. **Payment Services**
   - Post

Future – Invoices Submission

1. **PI or Delegate**
   - Add signature for approval and chartfield string

2. **Faculty Admin**
   - Review, ensure mandatory information is included, add confirmation to PDF document using Adobe (or Faculty Admin’s stamp) and print/send to Payment Services

3. **Research Accounting**
   - Available for Consultation
   - Performs Spot Audits

4. **Payment Services**
   - payables@sfu.ca
   - Post

**Mandatory Fields required for processing by Payment Services**

- Accounting String _____________________
- Print Name and Signature of authorized account holder _________________________
- Date of signature _______________________
- Grant compliance verified by: ______________________ (Print name of Faculty Admin)
- Date of verification: _______________________

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Manual Workflows

Current - Payroll Appointment Form (PAF) Submission

- PI
  Identifies project resource need

- Faculty Admin
  Fills out PAF on behalf of PI

- Research Accounting
  Determines eligibility of funding and forwards

- RPT
  Enters appointment details in HR

- Payroll
  Enters funding details in HR, processes payroll bi-weekly

Future - Payroll Appointment Form (PAF) Submission

- PI
  Identifies project resource need

- Faculty Admin
  Determines eligibility of funding and fills out PAF on behalf of PI and emails to RPT or Payroll

- Research Accounting
  Available for consultation
  Performs Spot Audits

- RPT
  Enters appointment details in HR
  rp_info@sfu.ca

- Payroll
  If scholarship income, send to Payroll at payroll_services@sfu.ca

- Payroll
  Enters funding details in HR, processes payroll bi-weekly
Manual Workflows

JVs may be used for expense reallocation, salary corrections, internal billings, correcting data entry errors, etc.

Current - Journal Voucher (JV) Submission

PI or Delegate
- Prepare JV form
- Authorized account holder signs JV form
- Attach supporting documentation, printing name and signature

Faculty Admin
- Level of review/oversight may vary

Research Accounting
- Review JV
- Check authorization against SAM

Banking
- Post JV

Future - Journal Voucher (JV) Submission

PI or Delegate
- Prepare JV form
- Authorized account holder signs JV form
- Attach supporting documentation, printing name and signature

Faculty Admin
- Review and approve JV form and supporting documentation
- Include “certification” on supporting documentation (Note 1)
- Electronic JV: Upload JV form and certified supporting documentation to PeopleSoft
- Manual JV: E-mail JV and certified supporting documentation to Banking (E-mail: jrnl_help@sfu.ca)

Research Accounting
- Available for Consultation
- Performs Spot Audits

Banking
- Check authorization against SAM
- Review certification is complete
- Post JV

Certification Details

Note 1: The Faculty Admin is certifying that the transaction is in compliance with SFU policy, sponsor eligibility, and funding availability.

Please ensure the following is included directly on the supporting documentation to indicate the transaction has been reviewed:

1) Printed name and signature of account holder (added by account holder)
2) Printed name and email address of Faculty Administrator
Manual Workflows

Current - Journal Voucher (JV) Submission – Science/Technical Centres

1. **PI or Delegate**
   - Prepare pre-authorized JV form to create account
   - Authorized account holder charges purchases to PI’s account in 3rd party system

2. **Science/Technical Centres**
   - Upload JV file from third-party system to PeopleSoft (PS)

3. **Research Accounting**
   - Review for compliance and certify JV
   - Check authorization against SAM

4. **Banking**
   - Make necessary changes based on RA’s feedback
   - Post JV

Future - Journal Voucher (JV) Submission – Science/Technical Centres

1. **PI or Delegate**
   - Prepare JV form
   - Authorized account holder signs JV form
   - Attach supporting documentation, printing name and signature

2. **Science/Technical Centres**
   - Upload JV file from third-party system to PeopleSoft (PS)

3. **Research Accounting**
   - Distributes JV files to Faculties for compliance review
   - Available for consultation throughout compliance review process
   - Notify Banking if there are any changes to the JV based on faculty admin’s review
   - Perform spot audits

4. **Faculty Admin**
   - Review JV form and supporting documentation
   - Include “certification” on supporting documentation
   - Email JV with certification to Research Accounting who will coordinate the files to send to Banking

5. **Banking**
   - Check authorization against SAM
   - Review certification is complete
   - Post JV

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Automated Approval Workflow

Current State

Faculties & Department Reviewers are Responsible for following submissions:

- Business and Travel Expense Claims
- Purchase Requisitions—*not all faculties perform this today*

* Some faculties may use pre-reviewers
* Some faculties perform detailed sponsor compliance review

Research Accounting (RA):
If fund 31, 32, 35, or 36
(Note: Sent to specific person within RA based on Project ID)
Automated Approval Workflow
Future State

Faculties & Departments:
• Determines eligibility of funding
• They must ensure that submissions are complete with the required supporting documentation

Automated Workflow:
• Business and Travel Expense Claims
• Purchase Requisitions—All faculties will be required to perform this in the future state

Recommended best practice:
• Verify transaction is properly coded
• Validate supporting documentation are accounted for
• Validate receipt dates have been inputted correctly

Recommend appointing two people for each box
Questions?
Appendices

Appendix 1: Verifying Sponsor Compliance Detailed Steps

Appendix 2: Reviewing Types of Expense Submissions

Appendix 3: Key Considerations by Sponsor
Appendix 1: Verifying Sponsor Compliance Detailed Steps
Compliance With Sponsor Requirements

Here is an example of how to view an agreement and make notes about limits on specific budget line items

1. Faculty Admin will receive an email from Research Accounting to let you know that a new project has been activated.

2. Log on to FAST and enter the Project Account number provided and select Award List for Desired Option.
3. Click on the ‘attachments are available to view’ of the Supporting Documents

4. At the supporting document view, click on the attachment to open document indicating the description ‘Contract’ or ‘Agreement’:
5. Scroll through the agreement to review the highlighted sections to consider the sections on limits of specific budget items.

In this example, the sponsor indicates that the budget is for salary support of a postdoctoral fellow and PhD student.
Compliance With Sponsor Requirements

6. When limits of budget items are specified, document it into a Word file and save into your computer.
7. The Word file can be uploaded and saved in PS. As a result, it can be viewed in New FAST Views in the project account. Log into FINS.

8. Using NavBar

Go to Grants -> Awards -> Maintain Attachments
9. With Business Unit = SFU30, enter the project account number at Project field:
10. Click on Add Attachment

Caution: Please note do not select ‘-’ as a document can be deleted.
Compliance With Sponsor Requirements

11. At File Attachment, click on Choose File

Find the document saved earlier from your computer and select Upload
12. Once uploaded the result will appear with the new file added:

Enter ‘Summary Sheet’ to indicate the type of file added and click Save.
13. The next business day, log into the project account in New FAST Views, and the document will be available to view.
How to Determine if Expense is Eligible?

• **Must have funding availability**
  • Refer to the Award List on Current Balance Available

• **Meet SFU Policy**
  ❑ The expenses must be direct research costs that are:
    ❑ Reasonable/economical and effective (i.e. achieve intended outcome) and
    ❑ Free of any personal benefit or conflict of interest
  ❑ Have PI approval (and one-up approvals where applicable)
  ❑ Contain supporting evidence (i.e. self-evident as to purpose of expense; or additional explanation/documents provided)

• **Meet Sponsor requirements**
  ❑ Meet the **category of expenditures** (if sponsor allows salary, lab supplies, etc.) by referring to the your notes/summary sheets or notice of award, highlighted agreements, and Tri-Agency guidelines
  ❑ Be incurred/received within **project term including auto-extension dates**
How to Determine if Expense is Eligible (cont’d)?

• **Common sources for reference:**
  - The University’s business and travel policy and procedures (AD 3.02)
  - The sponsor’s terms and conditions and budget outline the restrictions on purchase of goods and services (refer to Supporting Documents)
  - Tri-Agency guidelines and programs
    - NSERC, SSHRC and CIHR
    - Michael Smith for Health Research (MSFHR)
    - MITACS: limited to named interns; and material/research expenses
  - Note: NSERC Research Tools & Instruments (RTI) programs: only purchases matching named vendor and cost are eligible - pre-approved by agency in RTI application

Research Accounting is also available at res-acct@sfu.ca for consult
PI Authority and One-Up Approvals

- PI can authorize invoice charges, payroll, journal vouchers, employees’ expense claims, and purchase requisitions (provided it is free of perceived conflict of interest/personal gain)

- For expense (reimbursement) claims, where the claimant is the PI:
  - The Chair must approve the claim

- If the PI is also the:
  - Chair, the Dean must approve the claim
  - Dean, the VPA must approve the claim

- Where the claimant is:
  - A visiting researcher or a peer of the PI, the one-up authority (such as the Department Chair/Director or Dean) must approve the claim
  - A delegate, the PI must approve the claim

- Please attach the document containing the one-up approval, if the claim cannot be re-routed to the one-up authority.
Future Spending Balance

• Future-dated payroll appointments may be submitted if Future Spending Balance is available
  ✓ NSERC, SSHRC and CIHR
Appendix 2: Reviewing Types of Submission
Review:

- **Project account information (and Source Type for CFI projects)**
- **Authorized by PI**
- **Invoice date is within eligible project term**
  - Goods or service must be completed/delivered
  - Period of expense incurred also meets eligible project term
- **Amount does not exceed Current Balance Available**
  - Amount expressed in CDN or CDN-equivalent (e.g. US X SFU house rate for expenses)
  - Amount includes 7% PST + 1.65% net of GST not exceed Direct
- **Type of expense is permitted by sponsor**
Invoice: Example

Review:

• Project account R831999, no Source Type

• Authorized by PI: yes, Dr. Vin

• Invoice date: December 31, 2021
  • Period of expense incurred: Oct 1 2021 – Dec 31, 2021 and thus, service was delivered

• Amount (Cdn or US): $5,000 CDN multiplied by 1.0865 = $5,432.50

• Type of expense eligible by sponsor: consulting

• Account info provided: yes
Invoice: Expense Eligible?

- Review
  - Source Type for CFI Project:
    - Not required as not a CFI project
  - Authorized by PI
    - YES, signed or emailed authorization by PI
  - Invoice date: Dec 31, 2021
    - YES, within project term March 15, 2016 to Mar 31, 2022
    - Period of expense incurred: Oct 1 2021 – Dec 31, 2021
      - YES-within project term
  - Amount: $5000 *1.0865=$5432.50
    - YES-sufficient funds, $12,892 balance
  - Type of expense: consulting
    - YES, SSHRC allows, provided not payable to grant recipients or individuals conducting research independently, etc. (refer to T-A guide)
Payroll

• Review:
  • Project account information (and Source Type for CFI projects)
  • Authorized by PI
  • Payroll appointment period is within project’s eligible term
  • Total payroll commitment ($) inclusive of estimated benefits does not exceed Current Balance Available unless Future Spending Balance is available
  • Payroll or intern is eligible on sponsor program (e.g. MITACS, but not eligible on NSERC RTI)
Journal Voucher

- **Review:**
  - Project account information (and Source Type for CFI projects)
  - Authorized by PI
  - Date of expense incurred originally is within project’s eligible term period
    - Supporting document substantiates cost and period incurred (e.g. payroll records or general ledger records in original project account)
  - Cost transfer does not exceed Direct Spending Balance
  - Type of expense is eligible by sponsor program or terms/conditions
    - Payroll is not eligible for NSERC RTI
Purchase Requisition

• Review:
  • Project account information (and Source Type for CFI projects)
  • Authorized by PI
  • Expected delivery date of service or product will meet project’s eligible term
  • Total value (CDN or CDN equivalent) inclusive of PST/net GST does not exceed the Current Balance Available
  • Type of expense eligible by sponsor program or terms/conditions
    • NSERC RTI: Confirm with PI equipment was approved by NSERC in PI’s application
Expense Claim

• Review:
  • Purpose of expense/travel
  • Dates of expenses incurred
  • Total value of claim
  • Type of expense eligible by sponsor
  • Receipts supplied (if applicable)
  • Name of Claimant
    • If employee, PI would approve
    • If PI, or peer of PI/visiting researcher is the claimant, obtain Chair’s authorization; or if PI is Chair, obtain Dean’s authorization, etc.
    • If claimant is related to PI, Conflict of Interest Form pre-authorized by Dean and VP Research must be attached to claim.
Example #1

Expense Consideration by Budget Line Item
Example #1 – Expense Consideration by Budget Line Item

Sometimes, a sponsor’s agreement may not allow an expense to be incurred when the sponsor has not approved a budget item (e.g. equipment)

The Faculty Admin reviews the sponsor’s approved budget found in the research agreement to consider ineligible costs. The agreement is available as an attachment in New FAST Views

In Award List views, the Approved Total Spending Budget does not display by an approved budget line item
Compliance With Sponsor Requirements

Thus, it is important that the Faculty Admin determines whether an expense is an approved budget line.
Compliance With Sponsor Requirements

Here is an example of how a Faculty Admin determines whether an expense is an approved budget line item.

A Faculty Admin receives a $7,000 invoice for equipment (inclusive of PST and net GST) in FY 2022-2023.

The sponsor’s budget line shows that the Equipment budget line is zero.
Compliance With Sponsor Requirements

The Faculty Admin determines that the expense does not meet compliance.

Thus, the Faculty Admin will discuss with the PI to provide an alternative eligible project to charge the invoice.
Example #2

Expense Consideration by Amount of Budget Line Item
Example #3 - Expense Consideration by Amount of Budget Line Item

Sometimes, a sponsor’s agreement may not allow an approved amount for a budget line item to be exceeded - without seeking sponsor’s prior approval.

In Award List views, the Approved Total Spending Budget does not display by an approved amount for a budget line item.

<table>
<thead>
<tr>
<th>Activity</th>
<th>Description</th>
<th>Budget Period</th>
<th>Source Type</th>
<th>Expense Rollup</th>
<th>Expense Description</th>
<th>Approved Total Spending Budget</th>
<th>Actuals</th>
<th>Non Payroll Encumbrance</th>
<th>Overhead Cost Remaining</th>
<th>Current Balance Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPN001</td>
<td>Dyadic Care for maternal and c</td>
<td>HR01</td>
<td>DRCT</td>
<td>Direct Cost Exp</td>
<td></td>
<td>277,964.00</td>
<td>230,614.19</td>
<td>0.00</td>
<td>0.00</td>
<td>47,349.81</td>
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<tr>
<td>SPN002</td>
<td>Subout to BC Women's Hospital</td>
<td>HR01</td>
<td>DRCT</td>
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<tr>
<td>SPN001</td>
<td>Dyadic care for maternal and c</td>
<td>HR01</td>
<td>OVHO</td>
<td>Overhead</td>
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<td>25,629.00</td>
<td>25,629.00</td>
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<td>277,964.00</td>
<td>230,614.19</td>
<td>0.00</td>
<td>0.00</td>
<td>47,349.81</td>
</tr>
</tbody>
</table>
Compliance With Sponsor Requirements

Thus, it would be important for the Faculty Admin to determine whether an expense will exceed the balance available for a budget line
Compliance With Sponsor Requirements

Here is an example of how a Faculty Admin determines whether an expense exceeds the balance available for a budget line.

A Faculty Admin receives a $3,000 invoice for materials & supplies (inclusive of PST and net GST) in FY 2022-2023.

The amount of the sponsor’s budget line item for Materials & Supplies is $3,600 for FY 2022-2023.
Compliance With Sponsor Requirements

The Faculty Admin calculates the balance available to spend for Material & Supplies budget line

The Faculty Admin searches in Award List views for prior expenses incurred for material & supplies in Actual Direct Expenditure and determines $2,451.20 has been incurred (Object Code 6199 for Materials and Supplies-Other)

The balance available is determined to be $1,148.80 (i.e. $3,600 less $2,451.20)

The Faculty Admin determines that the invoice of $3,000 exceeds the balance available $1,148.80 for Material & Supplies
Compliance With Sponsor Requirements

The Faculty Admin determines that the expense does not meet compliance

Thus, the Faculty Admin will discuss with the PI the following options where the PI may choose to

Seek sponsor approval before incurring the invoice for $3,000 to the project account; or

Partially allocate an amount of $1,148.80 of the invoice to the project, so not to exceed the budget line; and charge the remainder to another eligible project.
Example #3

Expense Consideration by Specific Budget Cost
Example #3 – Expense Consideration by Specific Budget Cost

On seldom occasion, a sponsor’s agreement may have a specific expense that cannot be incurred, contrary to SFU policy

For example, a sponsor may allow salary but not benefit costs of research personnel

The Faculty Admin allows the payroll appointment for a personnel to be charged both salary and benefits to the project; and pre-arranges with the PI an alternate eligible project to absorb the benefit cost

When the pay is incurred, the Faculty Admin reviews in the Awad List views and determines the benefit costs incurred (in object code 5911). They prepare a journal, requests the PI to authorize the transfer out the cost to the alternate project. The journal is submitted to Banking to process.
Appendix 3: Key Considerations by Sponsors
<table>
<thead>
<tr>
<th>Federal Sponsors</th>
<th>Key Considerations</th>
<th>Contains requirements beyond SFU Policy?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture and Agri-Food Canada</td>
<td>Limited to specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Canadian Space Agency</td>
<td>Limited to amount of specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Canadian Foundation for Innovation (CFI)</td>
<td>Support costs for research infrastructure and related maintenance</td>
<td>No, but limits on specific budget line items</td>
</tr>
<tr>
<td>Department of National Defence</td>
<td>Limited to specific budget lines; some agreements may limit to 50% of cost to be incurred in Canada</td>
<td>No</td>
</tr>
<tr>
<td>Environment and Climate Change Canada</td>
<td>Limited to specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Fisheries &amp; Oceans Canada</td>
<td>Limited to specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Global Affairs Canada</td>
<td>Limited to amount of specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>National Research Council Canada</td>
<td>Similar to SFU Policy</td>
<td>No</td>
</tr>
<tr>
<td>Public Health Agency of Canada</td>
<td>Limited to specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Public Safety Canada</td>
<td>Limited to specific budget line items</td>
<td>No, though benefits may not be allowed; check highlighted agreement</td>
</tr>
<tr>
<td>Tri-Agency</td>
<td>Tri Agency guidelines are interpreted as following SFU policy</td>
<td>No</td>
</tr>
<tr>
<td>Tri-Agency – RTI program</td>
<td>Tri-Agency – Research Tools and Instruments program; limited to equipment in application</td>
<td>No</td>
</tr>
</tbody>
</table>

Sponsors listed is up to Aug 2022 and not exhaustive; for reference only
<table>
<thead>
<tr>
<th>Foreign Sponsors</th>
<th>Key Considerations</th>
<th>Contains requirements beyond SFU Policy?</th>
</tr>
</thead>
<tbody>
<tr>
<td>American Society of Hematology Inc.</td>
<td>Limited to amount of specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Lincoln Institute of Land Policy</td>
<td>Limited to specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Huawei Technologies</td>
<td>Follow SFU policies since terms do not contain restrictions</td>
<td>No</td>
</tr>
<tr>
<td>Michael J. Fox Foundation for Parkinson’s Disease</td>
<td>Limited to amount of specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>National Institutes of Health</td>
<td>Limited to amount on specific budget line items; equipment requires pre-approval</td>
<td>No</td>
</tr>
<tr>
<td>Office of Naval Research</td>
<td>Similar to NIH, limited to specific budget items; equipment requires pre-approval</td>
<td>No</td>
</tr>
<tr>
<td>SRI International</td>
<td>Limited to specific budget line items</td>
<td>No</td>
</tr>
</tbody>
</table>
### Sponsors

<table>
<thead>
<tr>
<th>Other Sponsors</th>
<th>Key Considerations</th>
<th>Contains requirements beyond SFU Policy?</th>
</tr>
</thead>
<tbody>
<tr>
<td>411 Seniors</td>
<td>Limited to specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Age-Well NCE Inc</td>
<td>Limited to amount of specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Alzheimer Society</td>
<td>Limited to specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Banting Research Foundation</td>
<td>Limited to specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>BASF Canada</td>
<td>Tri-Agency collaboration</td>
<td>No</td>
</tr>
<tr>
<td>BC Hydro &amp; Power Authority</td>
<td>Follow SFU policies since terms do not generally contain restrictions</td>
<td>No</td>
</tr>
<tr>
<td>BC Women’s Hospital and Health Centre</td>
<td>Similar to SFU Policy</td>
<td>No</td>
</tr>
<tr>
<td>Canadian Institute of Actuaries</td>
<td>Similar to SFU Policy</td>
<td>No</td>
</tr>
<tr>
<td>Canadian Cancer Society</td>
<td>Similar to SFU Policy</td>
<td>No</td>
</tr>
<tr>
<td>Canadian Nuclear Laboratories</td>
<td>Limited to specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>CANARIE, Inc.</td>
<td>Limited to amount of specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Canadian Glycomics Network</td>
<td>Limited to amount of specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>City of Surrey</td>
<td>Limited to specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>D-Pace Inc</td>
<td>Tri-Agency collaboration</td>
<td>No</td>
</tr>
<tr>
<td>Other Sponsors</td>
<td>Key Considerations</td>
<td>Contains requirements beyond SFU Policy?</td>
</tr>
<tr>
<td>---------------------------------------------</td>
<td>-------------------------------------------------------------------------------------</td>
<td>------------------------------------------</td>
</tr>
<tr>
<td>Genome</td>
<td>Limited to specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Gordon and Betty Moore Foundation</td>
<td>Limited to amount of specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Hospital for Sick Children</td>
<td>Limited to specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Lymphoma Canada</td>
<td>Limited to specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Meta Platforms, Inc</td>
<td>Limited to amount of specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Michael Smith (MSFHR) - Direct</td>
<td>Similar to SFU policy; expenses mostly incurred in BC</td>
<td>No, though majority of expenses should be incurred in BC; refer to program guide</td>
</tr>
<tr>
<td>MITACS</td>
<td>Funding primarily for named interns and expenditures generally follow Tri Agency guidelines</td>
<td>No, but limits on specific budget line items</td>
</tr>
<tr>
<td>Nature Trust of BC</td>
<td>Similar to SFU Policy</td>
<td>No</td>
</tr>
<tr>
<td>Pacific Salmon Foundation</td>
<td>Limited to specific budget line item</td>
<td>No</td>
</tr>
<tr>
<td>Other Sponsors</td>
<td>Key Considerations</td>
<td>Contains requirements beyond SFU Policy?</td>
</tr>
<tr>
<td>----------------------------------------</td>
<td>--------------------------------------------------------------</td>
<td>------------------------------------------</td>
</tr>
<tr>
<td>Scotts Canada Ltd</td>
<td>Tri-Agency - collaboration</td>
<td>No</td>
</tr>
<tr>
<td>Silicon Valley Community</td>
<td>Follow SFU policy –no cost restrictions imposed</td>
<td>No</td>
</tr>
<tr>
<td>SFU Endowment</td>
<td>Follow SFU policies to support Research Chair</td>
<td>No</td>
</tr>
<tr>
<td>Squamish-Lillooet Regional District</td>
<td>Similar to SFU Policy</td>
<td>No</td>
</tr>
<tr>
<td>Stika Foundation</td>
<td>Similar to SFU Policy</td>
<td>No</td>
</tr>
<tr>
<td>Waters Technologies Corp.</td>
<td>Similar to SFU Policy</td>
<td>No</td>
</tr>
<tr>
<td>Weston Brain Institute</td>
<td>Limited to specific line items</td>
<td>No</td>
</tr>
<tr>
<td>Weston Family Foundation</td>
<td>Similar to SFU Policy</td>
<td>No</td>
</tr>
<tr>
<td>Workers’ Compensation Board of BC</td>
<td>Limited to amount of specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Xanadu Auantum Technologies Inc.</td>
<td>Limited to specific budget line items</td>
<td>No</td>
</tr>
<tr>
<td>Yukon Department of Energy, Mines</td>
<td>Similar to SFU Policy</td>
<td>No</td>
</tr>
</tbody>
</table>