INSTITUTIONAL ELIGIBILITY
FINANCIAL MANAGEMENT RISK ASSESSMENT
QUESTIONNAIRE

NAME OF THE INSTITUTION: _____

ADDRESS: _____

PREAMBLE

Canadian institutions that wish to administer grants and awards must meet all the requirements set out by the Agencies. Those requirements are listed in the [Institutional Eligibility Requirements for the Administration of Grants and Awards](#). As part of Requirement 3 – Compliance Requirements, a completed Agencies' Grant and Award Financial Management Risk Assessment Questionnaire is required. This questionnaire sets out core requirements for grants and awards administration via a series of questions and multiple choices responses regarding the controls that the Agencies expect to find in place at an institution.

The nature, scope and approach of the questionnaire provide the Agencies with information on the design and completeness of an institution's overall financial control framework in the context of the administration of grants and awards. It is used to assess the level of risk to the Agencies should the institution become eligible to administer grants and awards. The questionnaire is not designed to deliver an audit opinion or form the basis of any formal reporting. An institution may become eligible even if all the processes and controls are not in place at the time of completing the questionnaire, as long as a plan is in place to address them.

You are asked to complete the questionnaire by selecting the response(s) that best describe your current or planned capacity for grants and awards management. The questionnaire should be completed by a senior management representative on behalf of your institution in partnership with the appropriate subject matter experts. Note that you do not need to provide supporting documentation, corroboration or transactional information unless specifically requested by the Agencies.

The responses to the questionnaire will be assessed in the context of CIHR, NSERC and SSHRC grant and award administration requirements detailed in the [Tri-Agency Financial Administration Guide](#), [the Agreement on the Administration of Agency Grants and Awards by Research Institutions](#), [CIHR Grant and Awards Guide,](#) the Global Payments Guide (the "Agencies' Guidelines and Requirements") and with generally accepted management control principles.

The questionnaire is divided into three sections:

1) General Institutional Controls: focuses on the overall control environment and structure at an institution.
2) Financial Management Controls: focuses on key internal controls at an institution.
3) Process Specific Controls: focuses on specific business processes at the transactional level.

Note: The definition for key terminology is included in the questionnaire to facilitate the use and common understanding of these words.

SECTION 1 - GENERAL INSTITUTIONAL CONTROLS

DEFINITION: *General Institutional Controls define the control environment surrounding the administration of grants and awards. This environmental assessment helps the Agencies understand the global controls at the institution and the structure of governance, scope of operations, management's support of research activities and the general support levels provided to researchers. Furthermore they form the basis of management, internal and financial controls frameworks applied by the institution. They form the baseline for strong financial management and process specific controls. This control type can be subjective thereby requiring the individual to apply professional judgment.*

INSTITUTIONAL STRUCTURE

Definition: *The structure within which an institution arranges its lines of authority, communications and operations. Institutional Structure determines the manner and extent to which roles and responsibilities are delegated, controlled, and coordinated, and how information flows between levels of management.*

1. How will functions supporting the financial management of grants and awards be organized at your institution?

	Centralized	Decentralized
Account Opening		
Accounting/Finance		
Accounts Payable		
Agency Policy Interpretation		
Accounts Receivable		
Compliance & Eligibility Review		
Financial Procedures		
Financial Policies		
Human Resources		
Payroll		
Post Award Administration		
Pre Award Administration		
Purchasing		
Research Ethics Board Review		
Release of Funds		
Reporting		
Training		
Transfer of Funds		

2. Who will be responsible for the day-to-day management and oversight of grants and awards? (Select all that apply)

☐   Finance/Accounting Office
☐   Research Office
☐   Department/Faculty
☐   Recipient or their delegate
☐   Appointed Institutional Representative or Department

GOVERNANCE STRUCTURE

Definition: Rules and practices by which senior management ensures accountability, fairness, and transparency in the institutions' relationship with its stakeholders (clients, customers, management, employees, government and the community).

3. Will the institution establish and maintain policies and/or procedures that integrate the Agencies' Guidelines and Requirements for grants and awards administration?

.   Yes the Institution will maintain a complete suite of policies and/or procedures that directly integrate and reference the Agencies' Guidelines and Requirements.
.   Yes the Institution will maintain a suite of policies and/or procedures that integrate the Agencies' Guidelines and Requirements.
.   Yes, some of the Institutions policies and/or procedures will integrate the Agencies' Guidelines and Requirements while others will not.
.   Yes, specific compliance elements will be addressed in our procedures while our policies will remain more general.
.   No, the Institution will not have a set of policies and/or procedures that integrate/reference the Agencies' Guidelines and Requirements.

4. Does the institution have a documented risk management framework for the identification and management of risks as part of its broader management control processes including the management of grants and awards?

Yes, a framework exists and risks are monitored on a periodic basis and will include grants and awards.
Yes, a framework exists and risks are monitored but will not include grants and awards.
.   No documented framework exists but risks are monitored on a periodic basis.
No documented framework exists but risks are monitored on a periodic basis and will include grants and awards.
No risk framework exists and risks are not periodically monitored.

INTERNAL CONTROLS

Definition*: Methods put in place by an institution to ensure the integrity of financial and accounting information to aid meeting operational targets and transmit management policies throughout the institution. It is a means by which an institution's resources are directed, monitored and measured. It plays an important role in preventing and detecting fraud and protecting the institutions resources, both physical and intangible.*

5. Do suitable internal controls exist for the documentation and recording of expenses charged to grants and awards?

. Suitable controls exist.
. In most cases sufficient controls exist but variances exist within the Institution by faculty/department or location.
. Some controls exist.

6. Will the institution have a formal process to assess the design and operational effectiveness of internal controls? (Select all that apply)

☐ Yes, key internal controls will be assessed by our external auditors.
☐ Yes, key internal controls will be assessed by our internal audit department.
☐ Yes, key internal controls will be assessed by a specialized unit within the Institution.
☐ Yes, key internal controls will be assessed by our Finance/Accounting Department.
☐ No, key internal controls are not assessed.

INSTITUTIONAL SIZE AND BREADTH

Definition*: The proportion, magnitude and size of operational and research activities.*

7. What is the approximate annual value of the grants and awards that your institution receives from all sources? (M=millions)

. Less than $5M
. Between $5M and $10M
. Between $10M – $100M
. Between $100M – $500M
  Greater than $500M

8. What is the approximate annual value of your institution's total operating budget?
(K = thousands, M = millions)

    Less than $500K

    Between $500K and $5M

.   Between $5M and $10M

.   Between $10M and $100M

.   Between $100M and $500M

    Greater than $500M

ROLES AND RESPONSIBILITIES

Definition: The specific obligations of the parties involved in the management of grants and awards as defined in the Agencies' Guidelines and Requirements.

9. Will the roles and responsibilities of the positions involved in the management of grants and awards be documented and available to staff?

.   Yes, each position's roles and responsibilities will be formally documented.

    No, roles and responsibilities will not be documented.

10. Select the statement that best describes your institution's understanding of the role and responsibility of the Recipient for the management of his/her grant(s) and award(s)?

.   The Recipient is solely responsible for ensuring that expenses are eligible, research- related and compliant with the Agencies Guidelines and Requirements.

.   The Finance or Research Office or its equivalent is solely responsible for ensuring that expenses are eligible, research-related and compliant with the Agencies' Guidelines and Requirements.

.   The responsibility for managing grants and awards are shared between the Recipient and the Finance or Research Office or its equivalent.

.   The responsibility for managing grants and awards are shared between the Recipient and the Faculty/Department.

    The Recipient has primary responsibility for managing grants and awards but is supported by the Finance or Research Office or equivalent and/or the Faculty/Department.

    The Recipient has no official responsibilities in the management of his/her grants.

TRAINING

Definition: The education and development of those involved in the management of grants and awards and their roles and responsibilities in relation to the Agencies' Guidelines and Requirements.

11. Will the staff involved in the daily management of grants and awards be provided with training resources to promote knowledge of the Agencies' Guidelines and Requirements? (Select all that apply)

☐ Training and/or information sessions will occur on a regular basis and are mandatory.
☐ Training and/or information sessions will occur on a regular basis but are not mandatory.
☐ Training and mentoring opportunities will be offered to new Recipients.
☐ Training and/or information sessions will be offered by request only.
☐ Each faculty or department may offer their own training session and/or information sessions.
☐ Periodic bulletins or threads which contain the most recent information on Agencies' Guidelines and Requirements will be provided.
☐ Training materials and resources will be available on the web/intranet and updated regularly.
☐ Training materials and resources will be provided upon request only.
☐ No training materials and resources will be provided.
☐ No regular training sessions and/or information sessions will be offered.

12. Will there be documented procedures, checklists and/or standardized forms available for employees and Recipients to aid in meeting the Agencies' Guidelines and Requirements related to the administration and use of grants and awards?

.   Yes
    No

SECTION 2 - FINANCIAL MANAGEMENT CONTROLS

DEFINITION: *Financial management controls are defined as the key internal controls, policies and procedures established by the institution to help ensure that management and the Agencies' directives are incorporated within the institution's structure and processes to facilitate the prudent management of grants and awards. These controls occur throughout the institution, at all levels and in all functions. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, safeguarding of assets and segregation of duties. They form the basis of the control framework in which process specific controls operate.*

RESEARCH AND FINANCIAL SYSTEMS STRUCTURE

Definition: The overall design of the system/structure, either electronic or manual or a combination of both that manages information related to the administration, management and accounting of grants and awards.

13. Will the accounting system provide Recipients sufficient detail for transactions charged to their account? (Select all that apply)

☐ Yes the system records the allocation of expenditures per the respective guidelines and source of funds.

☐ Yes the system will provide Recipients with sufficient detail for each transaction.

☐ Yes the system has drill down capabilities by transaction.

☐ Yes for some transaction types the Recipient will be able to view invoices, expense claims/reimbursements or purchase order details.

☐ No

14. How will information systems supporting the management of grants and awards be organized (i.e. Financial, HR, Grants and Awards, Ethics, Applications)?

. One system is used for most functions and it is completely integrated.

. Separate supporting systems are used for most functions and are linked via manual interfaces.

. Separate supporting systems are used for most functions and are linked via automatic interfaces.

. Separate supporting systems are used for most functions and are linked both via automatic and manual interfaces.

. Separate supporting systems are used for most functions but no interface exists.

15. How long does your Institution maintain supporting evidence related to grants and awards expenditures?

.   Less than 1 year
.   1 - 4 years
.   5 - 6 years
    7 years or greater

RELEASE OF FUNDS

Definition: The process by which grants and awards are made accessible to the Recipient for use either in whole or in part.

16. When will a grant or award account be activated so that funds are available for use by the Recipient?

.   Immediately upon receiving the Notice of Award from the Agencies.
.   Immediately upon request from the Recipient.
.   Only upon receipt of confirmation that conditions for the release of funds have been met.

17. Who will authorize the activation of the grant or award account? (Select all that apply)

☐ Finance Office
☐ Research Office
☐ Appointed Individual or Specialized Unit/Department
☐ Faculty or Department
☐ President, Executive Director or Board of Directors
☐ Recipient

RESEARCH ETHICS BOARD (REB) AND ANIMAL CARE COMMITTEE REVIEW

Definition: A record of the satisfactory decision of the Research Ethics Board (REB) or Animal Care Committee (ACC) related the ethical acceptability of the research, or another way of expressing it. The institution shall grant the REB and ACC the mandate to review the acceptability of research on behalf of the institution, including approving, rejecting, proposing modifications to, or terminating any proposed or ongoing research. This mandate shall apply to research conducted under the auspices or within the jurisdiction of the institution.

18. Does your Institution conduct research involving any of the following? (Select all that apply)

☐ Animals
☐ Humans
☐ None of the above

19. When will the need for REB and/or ACC review be assessed for a research project? (Select all that apply)

☐ Initially at the time of application.
☐ During review prior to sending the application to the Agencies.
☐ Before opening the grant or award account.
☐ During the research project.
☐ When recommended by the Agencies.

20. Will any funds be released to a Recipient's account by the institution prior to meeting the necessary REB and/or ACC review requirements? (Select all that apply)

☐ No
☐ Yes
☐ In some cases for the initial exploratory phase for administrative or preparatory purposes before the actual research involving animals or humans begins.

21. During the term of the grant or award, will your institution regularly verify that the REB and/or ACC review requirements remain valid during the period of the grant or award when animals or humans are being used?

. Yes
No

22. How long will animal and human REB reviews remain valid?

One year or less.
Duration of the project.
Duration of the grant or the award.
Duration of the grant, the award or project but renewed/reviewed annually.

DELEGATION OF SIGNING AUTHORITIES

Definition: *The assignment of authority and responsibility by the Recipient in writing or electronically to another person(s) to carry out specific activities (e.g., initiate and approve expenses). However the person who delegated the authority remains accountable for the outcome of the delegated authority.*

23. Will expenditure authority be delegated to others?

Yes, as authorized by the Recipient
Yes, as authorized by the Recipient and may be restricted by dollar value or position.
Yes, only in exceptional circumstances with specified restrictions.
Yes, by a party other than the Recipient and may be restricted by dollar value or position.
No

24. Will there be systems in place to administer the initiation and use of delegated authorities?

. Yes
. No

25. How will the delegation of authority be given to an individual?

. A verbal authorization is obtained.
. A written authorization is obtained.
An electronic authorization is obtained.
A combination of electronic and written authorization is obtained.
The Recipient is not permitted to delegate his/her signing authority.

AUTHORIZATION OF EXPENDITURES

Definition: *The initiation and approval of an expenditure and/or a transaction to be charged to a grant or award account in accordance with the Agencies' Guidelines and Requirements, system of delegation of authority, conditions of the grant or award and with the Institution's policies.*

26. Who will authorize expenditures and/or transactions to be charged to grant accounts?

. Recipients and/or their delegates
. Procurement Officers
. Financial Officers
. Business Officers
. Departmental Business Officers
. Dean or Department Head
. Vice President, President or Board of Directors

27. When will expenditure authorization take place? (Select all that apply)

☐ At time of expenditure initiation or purchase.
☐ When goods/services are received.
☐ At time of expenditure initiation and when the goods/services are received.
☐ When the invoice is received.
☐ Before the payment is processed and the expenditure charged to the grant account.
☐ After the payment is processed and the expenditure charged to the grant account.
☐ Upon receipt of periodic statement of account.

REVIEW OF COMPLIANCE AND ELIGIBILITY OF EXPENSES

Definition: *The process undertaken by the Recipient or their delegate and the institution to ensure expenses charged to the grant or award account are for the purpose for which the grant or award was awarded, are eligible expenditures, are compliant with the terms of the grant or award, have been received and have not been claimed from other sources.*

28. What processes will be in place at the institution to ensure that expenditures charged to grant and award accounts are eligible expenses and that supporting documentation meets the Agencies' Guidelines and Requirements? (Select all that apply)

☐ Expenditure transactions will be authorized by the Recipient or their delegate.
☐ Expenditure transactions will be reviewed for compliance and eligibility by the appointed Institutional Representative or Department.
☐ Expenditure transactions will be sampled based on materiality thresholds by the appointed Institutional Representative or Department.
☐ Only specific expense transaction types will be reviewed by the appointed Institutional Representative or Department.
☐ Expenditure transactions will be monitored through exception reporting.
☐ Expenditure transactions will be verified as part of financial or internal audit activities.
☐ Expenditure transactions will not be reviewed by the Institution.

29. Who at the institution will verify that expenses charged to grant and award accounts are compliant and eligible expenses per the Agencies' Guidelines and Requirements and are directly related to the research for which the grant or award was awarded? (Select all that apply)

☐   Internal Audit
☐   Recipient
☐   Finance Office
☐   Research Office
☐   Specialized Grants Management Office
☐   Faculty/Department
☐   Oversight unit

SEGREGATION OF RESPONSIBILITIES

Definition: Is the concept of having more than one person required to complete tasks within a given business process or decision. The separation by sharing of responsibilities for a specific business process among multiple users reduces the risk of fraud, non-compliance and error.

30. Are the responsibilities of expenditure authorization and the review of compliance and eligibility of expenses performed by different individuals at your institution?

    Yes, these responsibilities are performed by different individuals.
.   Yes, these responsibilities are performed by different individuals and higher risk transactions incorporate further segregation.
.   No, these responsibilities are performed by the same individual.
.   No, these responsibilities are performed by the same individual unless they exceed a predefined threshold.

31. Are the functions of ordering, receiving, accounting and paying for goods/services segregated?

.   Yes, these duties are performed by different institutional units or individuals.
.   No, these duties are not performed by different institutional units or individuals.

OWNERSHIP AND DISPOSAL OF ASSETS

Definition: Ownership is the state or fact of exclusive rights and control over assets. This occurs when the institution chooses to relinquish an asset, through sale, donation or disposal.

32. Does the institution have a system of safeguards to protect physical and financial assets including grants and awards under Institutional stewardship from fraud, waste or abuse?

Yes, the institution proactively promotes fraud prevention and maintains effective internal controls through policies, financial and inventory audits and training activities.
Yes, fraud risks are managed as part of the annual financial statement preparation exercise.
Yes, fraud risks are managed via the activities of our Internal Audit Department or equivalent.
No specific system of safeguards is undertaken.

OVERSIGHT ACTIVITIES

Definition: The activities undertaken by the institution's management to ensure the day-to-day operations for the administration of grants and awards are functioning as intended and in compliance with the Agencies' Guidelines and Requirements, and with the institutional policies.

33. Does your Institution have an Internal Audit department or oversight function that will review the compliance of research operations (i.e., transactions, policies and procedures) of the institution with the Agencies' Guidelines and Requirements? (Select all that apply)

☐ Yes, the institution has an Internal Audit department or oversight function that will conduct these reviews and the results will be communicated to the Audit Committee and/or senior management.
☐ Yes, an external party will be engaged to conduct these reviews and the results will be communicated to the Audit Committee and/or senior management.
☐ Yes, but only the policies and procedures of the Institution are reviewed.
☐ No, the Institution does not have an Internal Audit department or oversight function.

FINANCIAL REPORTING TO THE RECIPIENT

Definition: Detailed or summary reports either electronic or paper format that demonstrate how grants and awards have been expended including details of the current financial position of the account.

34. How and when will Recipients receive information/statements on expenses and transactions charged to their grant account(s)?

Electronically, information will be updated at short intervals (weekly or bi-weekly).
Monthly paper statements.
Monthly electronic statements.
Less frequently than monthly (electronically or paper copies).
Upon request only.
A combination of electronic or paper statements and online access.

SECTION 3 - PROCESS SPECIFIC CONTROLS

DEFINITION: *Process specific controls are controls established by the institution at the business process level or transactional level to ensure specific control objectives and compliance elements are achieved within the specific business process used in the management of controls. Process specific controls are not always financial in nature and may be tailored to certain objectives in order to meet institutional, legal or specific requirements of the Agencies.*

COMPENSATION

Definition: Compensation is defined as remuneration received as a stipend or salary as per the following definitions:

- **Stipend** *- Financial support given to a Recipient of a training award, or provided by a Recipient to a trainee, to support them while they are working on their research thesis and/or gaining research experience.*
- **Salary** *- Remuneration for work performed by research personnel, in accordance with Institutional employment contracts or collective agreements, where applicable.*

35. Will the Institution establish defined hiring policies or guidelines for individuals paid from grants and awards?

Yes and the policies will apply for all categories of employment.
Yes but the policies will apply only for specific categories of employment.
No.

36. Will the Institution establish a process to monitor the eligibility status of individuals who receive compensation paid from grants and awards to ensure they can in fact receive remuneration?

. Yes
. No

37. How will non-discretionary benefits be calculated and charged to grant and award accounts? *(Institutional non-discretionary benefits normally include long- and short-term disability insurance; life insurance; pension benefits; medical, vision and dental care benefits; and parental leave. Institutional non-discretionary benefits must not contravene Agencies' Guidelines and Requirements.)*

. A standard percentage will be applied to cover total benefit costs and is charged to the grant or award account.
. A standard percentage will be applied to cover total benefit costs and is charged to the grant or award account. Charges will subsequently be reconciled to reflect the actual amounts to be charged to the grant account.
. Actual direct costs of benefits will be charged to the grant or award account.
. Benefits charged will be based on estimates.
. Benefits will not be charged to the grant account.

38. What information and supporting evidence will be maintained for salary transactions? (Select all that apply)

☐ Authorization by the Recipient
☐ Signature of the employee /student
☐ Authorization by the appointed Institutional Representative
☐ Category of employment
☐ Salary level
☐ Length of time supported
☐ Detail of employee benefits charged and relevant calculations
☐ Project/Grant/Award/Account Number

ELIGIBILITY STATUS

Definition: *The current status of the Grant or Award Holder to receive or continue to receive grants and awards in compliance with the Agencies' individual eligibility criteria.*

39. Will there be a formal process to confirm the continuing eligibility status of Recipients of grants and awards?

.   Yes
     No

HOSPITALITY

Definition: =

k

context of research-related activities that facilitate and contribute to the achievement of the research objectives, such the Recipient meetings with partners, stakeholder, guest researchers.

40. What supporting documentation/information will be maintained for hospitality costs incurred for networking purposes in the context of a formal courtesy or the facilitation of research objectives? (Select all that apply)

☐ The date of the event
☐ Number of participants
☐ Name of participants
☐ Purpose of the event
☐ Original, detailed receipts
☐ Claim or expense reimbursement form
☐ Relation of participants to the grant or award.
☐ Credit card slips
☐ Authorization of the Recipient

INTERNAL EXPENSE ALLOCATIONS AND SHARED EXPENDITURES

Internal Expense Allocations - *Internal cost allocations made for goods or services rendered by providers/suppliers within the Institution (i.e., purchases from the book store or IT services).*

Shared Expenditures - *Cost for goods or services which are shared by a group of researchers in order to achieve economies of scale and cost efficiencies. (i.e. glass washing or equipment maintenance)*

41. What basic goods and services will your institution charge to its grant and award accounts as direct costs of research? (Select all that apply)

☐ Office space
☐ Laboratory or research space
☐ General office supplies (i.e.: pens, paper, ink cartridges, etc.)
☐ Specialized office supplies
☐ Computers
☐ Basic software
☐ Renovations
☐ Moving expenses
☐ Installation of communication lines/connections such as telephone or network.
☐ We do not charge any basic goods and services to grant and award accounts.

42. How will internal goods and services providers in your institution verify an individual has the authority to incur expenditures to be charged to grant and award accounts? (Select all that apply)

☐ The individual must present an internal requisition signed by the Recipient.
☐ The individual must present specific coding information to the provider.
☐ The internal stores will maintain a list of individuals authorized to charge purchases against grant and award accounts.
☐ A purchasing card will be used.
☐ An electronic system will be used to verify authority.
☐ We do not have a system in place to verify authority.
☐ We do not have internal stores.

43. When will Recipients authorize internal charges and/or shared costs charged to their grant or award account? (Select all that apply)

☐ Once a year for recurring transactions.
☐ Annually through internal agreements or service contracts.
☐ Individually as they are charged.
☐ When reviewing periodic financial statements.

☐ Before the expense is charged against the grant account.

☐ The Recipient will be invoiced directly.

☐ Practices will vary across the Institution as they are managed by department/faculty or service provider.

☐ The costs will be charged directly to accounts via journal entries.

44. How will shared costs be allocated to grant and award accounts?

. The method of allocation will be based on the most accurate projection of estimated actual costs.

The method of allocation will be based on the total dollar value of the grant or award.

. The total cost will be divided equally between users.

The total cost will be allocated based on actual usage.

The method of allocation will be based on a projection of the actual cost and annually reconciled to reflect actual usage by each user.

45. What supporting documentation/information will be required for internal charges and shared costs? (Select all that apply)

☐ Documentation indicating the exact charge made.

☐ The method of calculation or attribution

☐ The Recipient's authorization

☐ Contract or agreement

☐ Annual authorization form

☐ Monthly financial statement

☐ Journal vouchers

46. How will modifications, transfers and/or corrections be initiated within the financial accounting system for grant and award accounts and their related transactions? (Select all that apply)

☐ Will be initiated by the Finance or Research Office without the authorization of the Recipient or their delegate.

☐ Will be initiated by the Finance or Research Office, but authorized by the Recipient or their delegate.

☐ These types of transactions will not be permitted.

PURCHASING CARD (PCARD)

Definition: This is a form of credit card authorized by the institution that allows the Recipient or their delegate to procure goods and services without utilizing a traditional purchasing process. If purchasing cards are not offered, select the "Purchasing cards are not offered" option for the next two questions.

47. How will purchasing card transactions be authorized by the Recipient? (Select all that apply)

☐   Directly on each supplier invoice/receipt or travel claim.
☐   On the Purchase Order.
☐   On the PCard Statement.
☐   On the PCard Statement with the receipts attached.
☐   Authorized online by transaction and receipts are maintained locally.
☐   Authorized online as a batch and receipts are maintained locally.
☐   Authorized by an appointed Institutional Representative or Department.
☐   Authorized by the Recipient or their delegate at point of purchase when the PCard is used.
☐   Purchasing cards are not offered.

48. What supporting evidence will be required to support expenses made using a purchasing card? (Select all that apply)

☐   Purchasing card statements
☐   Supplier invoices
☐   Journal vouchers
☐   Monthly financial statements
☐   Purchase orders
☐   Expense reimbursement forms
☐   Credit card receipts
☐   PCards are not offered.

TRAVEL

Definition: *Travel and subsistence costs (meals and accommodation) include reasonable out-of-pocket expenses for field work, research conferences, collaborative trips, archival work and historical research, for the Recipient, research personnel, students and colleagues working with the Recipient, and visiting researchers.*

49. Will the institution have a travel policy or specific procedures that conform to the Agencies' Guidelines and Requirements?

Yes
No

50. When will a countersignature be required on travel claims (one over one approval)? (Select all that apply)

☐ When the traveller is the Recipient, the Dean or Department Head countersigns.
☐ When the traveller is the Recipient, no countersignature is required.
☐ When the traveller is a student, the Recipient or their delegate countersigns.
☐ When the traveller is a student, no countersignature is required.
☐ When the traveller is a visiting researcher, the Recipient countersigns.
☐ When the traveller is a visiting researcher, the Dean or Department Head countersigns.
☐ Travel claims require countersignature by the traveller's superior per the institution's travel policy.
☐ Countersignatures are not required.

51. What information and supporting documentation will be included in/with the travel claim? (Select all that apply)

☐ Purpose of trip
☐ Dates and destinations (person or location visited)
☐ Prospectus or program of conference or symposium
☐ Dates of travel
☐ Details of daily claims for expenditures relating to those visits
☐ Details of any vehicle used
☐ Original receipts, such as hotel bills, car rental agreements
☐ Credit cards slips
☐ Air travel ticket receipts
☐ Boarding passes

Comments and Feedback:

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