# Guidance in Administration of Canadian International Development Agency (CIDA) Projects

## Clarification of Specific CIDA Guidelines

### General Contract Administration

Contracts with CIDA must be formally amended if there are changes to such items as the amounts, the timing of the project, or the level of activity being conducted.

- Decisions/interpretations made in a previous contract do not carry forward to a renewal.
- Keep written documentation of all changes to, or interpretations of, the contract that have been agreed to by CIDA.
- Most projects will be audited at some point by CIDA; please contact Financial Reporting as soon as you become aware of an upcoming audit so that assistance can be provided in the process.

### Advances to Partner Institutions

The University will follow CIDA’s directive on advances; “at no time shall there be outstanding advances covering the cash flow requirements of more than two periods” ie. 6 months.

- The Project Coordinator is responsible for ensuring that receipts supporting 100% of the funds advanced are accounted for.
- Quarterly financial reports must be submitted by the Partner Institution to the Project Coordinator.
- All original receipts supporting the expenses claimed in the financial report must be submitted to the Project Coordinator and retained at the University of Saskatchewan.

- It is suggested that photocopies be retained in the host country and that originals are sent by courier to the U of S on at least a quarterly basis.

- Expenditures should be grouped and identified according to the advance payments made.

- All receipts must be translated into English; it is suggested that a note be written on the back of the invoice indicating the nature of the goods or services acquired.

- All expenses must be converted to Canadian dollars using the exchange rate in effect at the time the advance was issued.
| **Financial Reporting to CIDA** | The Project Coordinator is responsible for preparing all financial reports and requests for advances in accordance with the timelines established by CIDA.  
All financial reports are to be forwarded to Financial Reporting for review and approval prior to submission to CIDA. |
|**Eligibility of Expenditures** | |
| **Gifts** | Gifts, in lieu of honorariums are not eligible expenditures. |
| **Insurance** | Insurance costs, of any kind, are not eligible expenditures (ie. health insurance, vehicle insurance, etc.).  
Flight cancellation insurance is not an eligible expenditure. |
| **Personnel** | Payroll forms must indicate that all employees work at least 7.5 hours per day.  
Time sheets must be maintained for all employees.  
The Project Coordinator must sign all time sheets.  
Salary increases resulting from non-collective agreement settlements must be approved in advance, in writing, by CIDA.  
Living allowance rate for scholars cannot exceed the prescribed amounts set by CIDA, however some other costs such as tuition, books, etc. may be eligible as direct costs of the program. |
| **Travel** | Cost of airfare will be based on the lowest possible fare at the time of reservation with the most direct route available between Saskatoon and the destination/origin of the flight.  
Cost of passports are not eligible expenditures.  
Cost of immunizations are not eligible expenditures.  
Cost of travel visas may be eligible expenditures.  
Per diem and travel costs will be reimbursed at the lower of the University’s travel policy of Treasury Board’s Travel Directive and Special Travel Authorities.  
You should attach a copy of the Treasury Board rate schedule to the travel expense claim form. |
| **U of S In-Kind Contributions** | In-kind contributions must be recorded in a unique fund in UniFi.  
The Project Coordinator, or designate, will prepare a journal voucher to record the in-kind contributions on a quarterly basis, at a minimum.  
All supporting documentation should be forwarded to Financial Reporting in order to provide appropriate audit support for the journal voucher entry. |
| **Working Lunches** | The portion relating to scholars is eligible as a per diem under Treasury Board Travel Directive.  
The portion relating to U of S personnel is not an eligible expenditure. |
### University Contacts for Further Information

| **Interpretation of Agency Guidelines** | Research Services & Ethics Office  
966-8576  
[Research.services@usask.ca](mailto:Research.services@usask.ca) |
| **Financial Administration** | Controller's Office  
966-8303  
[fsd_financial_reporting@usask.ca](mailto:fsd_financial_reporting@usask.ca) |