

RESEARCH FINANCE: PRINCIPAL INVESTIGATORS AND GRANT MANAGERS SESSION

SELECT TRI-AGENCY TOPICS (MARCH 31, 2023)

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INTRODUCTION

Topics to be covered today

- TAGFA Topic - EDI and use of grant funds
 - How are they related?
 - Expenditure examples
- Sub-granting funds to other institutions
 - Required processes common to all granting agencies
 - Processes specific to particular sponsors (Tri-Agency, US Fed)
- Form 300 Process for Year-End FY2023
- NSERC/SSHRC General Research Funds
- Available online resources for managing your grant funds



TAGFA & EQUITY, DIVERSITY, INCLUSIVITY (EDI)

Tri-Agency - TAGFA and EDI

- Tri-Agency's commitment to EDI is outlined in their [EDI Action Plan](#)
 - Two objectives:
 - Fair access to research support
 - Equitable participation in the research system
- Expectation through TAGFA for institutions to "make concerted efforts to develop and implement policies and procedures that advance the goals of EDI in the use of grant funds"



How does this relate?

- As an institution funded by Tri-Agency, we're expected to implement policies that support EDI initiatives, including fair access to positions, resources, and funds usage
- Work is ongoing, but the following are some of the examples of existing UBC support towards EDI initiatives:



Creation of
[Equity and Inclusion
Office \(EIO\)](#)

VP Finance & Operations
struck [EDI Committee](#)

VP Research &
Innovation (VPRI) + EIO
[pilot of the federal
"Dimensions" program](#)

VPRI launched the
[Research Resource
Library](#), sharing info
about EDI in research

EDI EXPENSE EXAMPLE

Childcare expenses for travelling PI

- There are times when a PI will need to have use of childcare services in order to conduct research abroad (fieldwork and/or dissemination)
- Historically, Tri-Agency had spelled out specific conditions under which childcare services (or travel expenses in lieu of childcare) would be acceptable for expensing against grant funds:
 - Nursing mother travelling with a child (limit: customary cost of child care and airfare if applicable; if travelling with a caregiver, then travel and accommodations costs in lieu of and up to equivalent cost of childcare)
 - Single parent (limit: overnight child care costs while grantee is travelling)



EDI EXPENSE EXAMPLE

Childcare expenses for travelling PI (cont.)

- The new TAGFA has removed these prescribed costs and instead uses principles-based determination of eligibility
- Key considerations of: direct cost, effective and economical, not result in personal gain
 - eg. previously prescribed examples would remain eligible based on these principles
 - expense claims subject to explanation as to how the expense is a direct cost, effective / economical, and does not result in personal gain



EDI EXPENSE EXAMPLE

Childcare expenses for travelling PI examples

- Ex. 1 - PI needs to incur travel and accommodations costs to bring underaged children because partner is unavailable to provide child care at home during time of research travel
- Ex. 2 - PI claims a portion of travel and accommodations expenses of partner in order for partner to be able to care for underaged children (travelling with PI) while PI is attending conference during the day
- Ex. 3 - PI claims a family trip to a theme park / resort that includes travel, accommodations, and theme park entrance fees for all family members (PI, partner, two children)



EDI EXPENSE EXAMPLE

Childcare expenses - administrative considerations

- In addition to the principles, TAGFA also relies on institutional policies and procedures to determine eligibility
- UBC's Business Expense Rules do not make pronouncements on childcare services as an expense type, but does have guidance on expenses that aren't covered in the Rules:
 - a set of principles that generally mirror those of TAGFA
 - exceptions guidance (Page 7/8) outlining who needs to be provided with what information in order for the expense to be determined as eligible or not
 - involvement of the Head of Unit (Dept Head/Dean's Office) where expense belongs to PI



Eligibility Determination: Four Key Stages



- Dept/PI & RF (usually me), + Head of Unit when necessary, will interpret sponsor and university terms & conditions, policies/guidelines
- If eligibility can't be determined at this initial stage, the Managing Director of Research Support Services and the Assistant Dean, Research for the Faculty will discuss
- If this still doesn't yield a determination, then the Quick Response Team will make an assessment
- If someone feels a need to appeal this assessment, the Executive level (ie. VPs) will make a final ruling

SUB-GRANTING FUNDS

When collaborating with other researchers:

- Often times, funds need to be transferred corresponding to the work towards the research project's goals
- The major sponsors have administrative requirements that need to be followed when sub-granting needs to happen
- There are also UBC requirements for arranging sub-granting of funds
- Internal: most sponsors are silent on sub-granting within an institution, so it's normally UBC's own requirements that apply
- External: the requirements usually include a formal agreement between the institution sub-granting the funds (the primary institution/pass-through entity) and the receiving institution (subrecipient)



SUB-GRANTING FUNDS

UBC's administrative requirements for sub-granting

- Sub-grants are arranged through the RESA Manager/Research Officer
 - The RESA Manager/Research Officer can be found on RISE and Workday; normally someone from either Research Services (ORS) or the Industry Liaison Office (UILO)
- It's important to be aware of sub-granting policies of the external sponsor that you wish to sub-grant funds
- It's also important to be aware of the list of sanctioned countries when requesting sub-grants to external collaborators ([list available from Treasury](#))



SUB-GRANTING FUNDS

UBC Procedures for Sub-Granting

Internal sub-grant (UBC PI Primary, UBC PI sub-grant)	External sub-grant (UBC PI Primary, non-UBC PI sub-grant)
• Initiated through submission of RPIF	• Initiated by submission of sub-grant request form to ORS for review
• new GR worktag will be created by RESA Manager under the same award as the originating GR worktag	• ORS will prepare necessary agreements and paperwork required by the sponsor, or forward to UILO to do likewise
	• If ORS prepared the sub-grant agreement, they will also submit payment request
	• If UILO prepared the sub-grant agreement, the Dept will need to issue the supplier invoice request for payment
• Research Finance will capture sub-grant financial data when preparing statement for the sponsor	• Research Finance will monitor and collect necessary financial statements for consolidation when preparing financial reporting for the award



SUB-GRANTING FUNDS

Sponsor Requirements for Sub-Granting

US Fed sub-grant to external institution (NIH, US DoD, NOAA, etc.)	Tri-Agency sub-grant to external institution (NSERC, SSHRC, CIHR, NFRF)
• Covered under 2 CFR 200.332 (Subpart D - Post Federal Award Requirements - Subrecipient Monitoring and Management, Requirements for pass-through entities)	• Covered under Transfer of Funds section of TAGFA Part 3 (Financial Matters), TAGFA Appendix 2, and the Agreement on the Administration of Agency Grants and Awards by Research Institutions
• Specific data elements required in sub-agreement as outlined in 2 CFR 200.332(a)(1)	• Specific data elements required in sub-agreement as outlined in TAGFA Appendix 2
• A documented risk assessment for non-compliance needs to be completed prior to any agreement or amendment (2 CFR 200.332(b))	• No formally documented risk assessment is required; primary institution bears the risk of non-compliance of subrecipient institution
• Annual subrecipient certification process required (memo sent to subrecipients to request their Single Audit report for ongoing risk assessment)	• Annual Form 300 reporting required as part of financial reporting requirements
• Funds not normally sent in advance, so no refund is expected	• Residual funds at end of subgrant need to be refunded to primary institution



FORM 300 PROCESS FOR YEAR-END FY2023

What is a Form 300?

- It is also called Statement of Account which summarizes the funds received from Tri-Agency and the expenses incurred during the year covering from Apr to Mar.
- Submission of the Form 300 is required by Tri-Agency as indicated in the Tri-Agency Guide on Financial Administration (TAGFA).
- The deadline to submit the Form 300 to Tri-Agency is on Jun 30, 2023.



FORM 300 PROCESS FOR YEAR-END FY2023

Canadian Institutes of Health Research

☐ Indicate for which Federal Granting Agency the "Statement of Account" is intended

Natural Sciences and Engineering Research
Council of Canada

☒

Social Sciences and Humanities Research
Council of Canada

☐



GRANTS IN AID OF RESEARCH STATEMENT OF ACCOUNT

Important Notice: A signed "Statement of Account" for each grant, including General Research Fund (GRF), Aid to Small Universities (ASU) and SSHRC Institutional Grants (SIG), must be filed annually by the Agency's deadline. Failure to file a "Statement of Account" by the Agency's deadline may result in the closing of the Federal Granting Agency's grant account(s).			
Name of Grantee	PIN no.	Date	Period Ending March 31, 2023
Department:		GR Number:	Council Grant no.
Cost Ctr:	SpeedChart:	Annual Statement	
FUNDS AVAILABLE FOR CURRENT YEAR			
Balance of Grant at close of previous fiscal year			
Current year grant			
Federal Granting Agency authorized transfer			
Total funds available for current year			A

FORM 300 PROCESS FOR YEAR-END FY2023



EXPENDITURES INCURRED FOR CURRENT YEAR			
	Canadian and Permanent Resident	Foreign	
1) Student Salaries & Benefits			
a) Bachelor's			
b) Master's			
c) Doctorate			
2) Salaries & Benefits to non-students			
a) Postdoctoral			
b) Other			
3) Salary and benefits of incumbent (Canada Research Chairs only)			
4) Professional and technical services/contracts			
5) Equipment (including powered vehicles)			
6) Materials, supplies and other expenditures			
7) Administrative costs related to the Canada Research Chair			
8) Travel			
9) Research time stipends (SSHRC Grantees only)			
Total expenditures incurred for current year			B
Balance (A - B)			
UNSPENT BALANCE			
Outstanding commitments at close of year			
SIGNATURES			
I hereby certify that the above statement is correct; that the expenditures conform to the general conditions and regulations governing grants as outlined in the Federal Granting Agency guide, and were for the purpose for which the grant was made.		I hereby certify that the expenditures summarized above were incurred and paid wholly on behalf of the grantee, and that the vouchers are available for monitoring purposes.	
Grantee (or university official for GRF, SIG and ASU)		Financial Officer	

FORM 300 PROCESS FOR YEAR-END FY2023

Sub-grant Form 300 required by Other Institution



- Sub-grant Form 300 is required by other institution from whom the PI received the grant funds. Research Finance Officer will prepare and send the sub-grant Form 300 through email by Apr 18, 2023 to the PI for review and signature.
- The signed form 300 will be requested to be returned to the Research Finance Officer by Apr 25, 2023. Research Finance will submit the signed form 300 to the other institution by Apr 28, 2023.

FORM 300 PROCESS FOR YEAR-END FY2023

Main or Primary Form 300

- Memo with instruction on how to download the Form 300 from Workday will be sent to the PI and Cost Center contact person by May 31, 2023.
- PI will download, review, and sign the Form 300. If the PI is not available (e.g. on medical leave), the **Grant Manager** may sign on behalf of the PI.
- The signed form 300 will be requested to be returned to Research Finance via research.statements@finance.ubc.ca by Jun 16, 2023. Research Finance will submit the Form 300 to Tri-Agency by Jun 30, 2023.



FORM 300 PROCESS FOR YEAR-END FY2023

Sub-grant Form 300 for funds sent to other Institution

- For sub-grant funds to co-investigator in other institution, a sub-grant Form 300 is required to be submitted to UBC by the co-investigator by Apr 30, 2023.
- Research Finance will prepare a consolidated Form 300 to combine the sub-grant Form 300 data with the PI's master grant. The consolidated Form 300 will have a second page to show the details of the consolidated amounts.



FORM 300 PROCESS FOR YEAR-END FY2023

Changes on the Form 300 requested by the PI

- Changes may be made by writing directly on the form 300 if they will not affect ending balance. For example, reallocation of salary category from Bachelor Canadian to Master's Canadian. A revised Form 300 will not be generated.
- Expenses meant for FY2023 but not posted to the ledgers for FY2023 may be included in the "Outstanding commitment at close of year" section of the form. These expenses will be reported in the year that they are posted in the ledger. Except if the Form 300 is the last required form because the grant has expired during FY2023.



FORM 300 PROCESS FOR YEAR-END FY2023

Changes on the Form 300 requested by the PI

- Important: The initial of the PI should be written beside the changes made to indicate approval for the change. Please see example below:



EXPENDITURES INCURRED FOR CURRENT YEAR			
	Canadian and Permanent Resident	Foreign	
1) Student Salaries & Benefits			
a) Bachelor's	12,904.44	0.00	12,904.44
b) Master's	11,031.78 0.00	0.00	11,031.78 0.00
c) Doctorate	0.00	0.00	0.00
2) Salaries & Benefits to non-students			
a) Postdoctoral	0.00	0.00	0.00
b) Other			0.00 11,031.78

FORM 300 PROCESS FOR YEAR-END FY2023

Who to contact for questions about the process

- If there are any questions about the Form 300 process, please contact Research Finance at email address research.statements@finance.ubc.ca.



NSERC & SSHRC GENERAL RESEARCH FUNDS

NSERC / SSHRC GRFs

- These exist as agency-governed institution-administered funds to support research in the natural sciences and engineering (NSERC GRF) and the social sciences and humanities (SSHRC GRF)
- Funds arise from expired residual funds in NSERC/SSHRC research grants for which the agency approves their transfer to GRF instead of having them refunded to the agency
- Grant balances eligible to move to GRF are ones that belong to a broad list of NSERC/SSHRC funded programs, and at time of expiry are at least half spent (based on total granted funds) as reported via Final Form 300
- GRFs can be used to provide bridge funding, small start-up grants, or additional/emergency funds for research in their respective domains



NSERC & SSHRC GENERAL RESEARCH FUNDS

NSERC / SSHRC GRFs (cont.)

- If PI wishes to use expired funds pending NSERC/SSHRC authorization to GRF, special approval is required
- This approval needs to come from UBC's respective GRF Committee
- Request for internal extension should go through ORS, who will contact the Committee on behalf of the PI
- There may be additional documentation required, and often include a request for reasons/spending plan to be furnished as part of the submission
- Spending outside of approved extension (or without approved extension) may be subject to collection by GRF/reimbursement to grant by PI



ADDITIONAL ONLINE RESOURCES

Additional online resources for managing your grant funds

- External:
 - Tri-Agency - [TAGFA](#), [Guidelines for the GRF](#)
 - US Fed - [2 CFR 200](#) (also known as Uniform Guidance), [NIH GPS](#)
 - Other sponsors through their own websites
- Internal:
 - [Knowledge Base Articles](#) (through [Service Now](#))
 - Training modules offered on [Workplace Learning WPL](#) Course Catalog and served by [Canvas](#)
 - [Research Finance](#) and [ORS](#) websites



SUMMARY

What we covered today:

- TAGFA & EDI: use of grant funds
- Subgranting funds to other institutions
- Form 300 reporting process for FY 2023 year-end
- NSERC/SSHRC GRF
- Additional online resources for grant management



Stay tuned for a new initiative by Research Finance Compliance and Training to be launched in Q1 of FY 2024!

CONTACT DETAILS

How to contact us:

- Edmund Gin - Acting Senior Manager, Research Finance Compliance and Training; email: egin@finance.ubc.ca
- Sonia Penaflor - Acting Manager/Team Leader, Government Research Grants Team, Research Finance; e-mail: sonia.penaflor@ubc.ca



Alternately, you can also reach us at rf@finance.ubc.ca – Research Finance inbox (regularly monitored)



**THANK YOU FOR
ATTENDING TODAY'S
PRESENTATION!**