



RESEARCH FINANCE: ADMINISTRATORS AND FINANCE MANAGERS - TIMELY ISSUES SESSION (MAY 26, 2023)



**Edmund Gin, Acting Senior Manager
Research Finance Compliance and Training**

INTRODUCTION

Topics to be covered today

- Grants Ledger Summary vs. Grants Cash Ledger Summary
- TAGFA - Leaves
- TAGFA - Deferrals
- US Fed Single Audit - Equipment Register/Equipment Certification
- Form 300 - Reminder of Upcoming Processes
- Questions collected during registration



SHAMELESS PLUG - NEW PODCAST "RES/GRAM"

Introducing a new facet of our training offerings

In addition to our "live" training sessions, which are being recorded and offered as an asynchronous mode of training for those unable to attend, we're now offering an additional new bite-sized and focused asynchronous training option, in the form of a podcast.



The podcast is named "ReS/GraM", short for "Research Spending / Grants Management", and episodes will be uploaded every few weeks. We're aiming to have each episode run between 5 and 30 minutes. Some will be interview style, with a few related topics discussed; others will be solo-explanatory, focused on one topic for the episode.

Currently we have three pilot episodes uploaded, with more episodes on the way. [Come check it out](#) at the Research Finance website!

LEDGERS - GLS VS. GCLS

What are the differences between Grants Ledger Summary (GLS) and Grants Cash Ledger Summary (GCLS)?

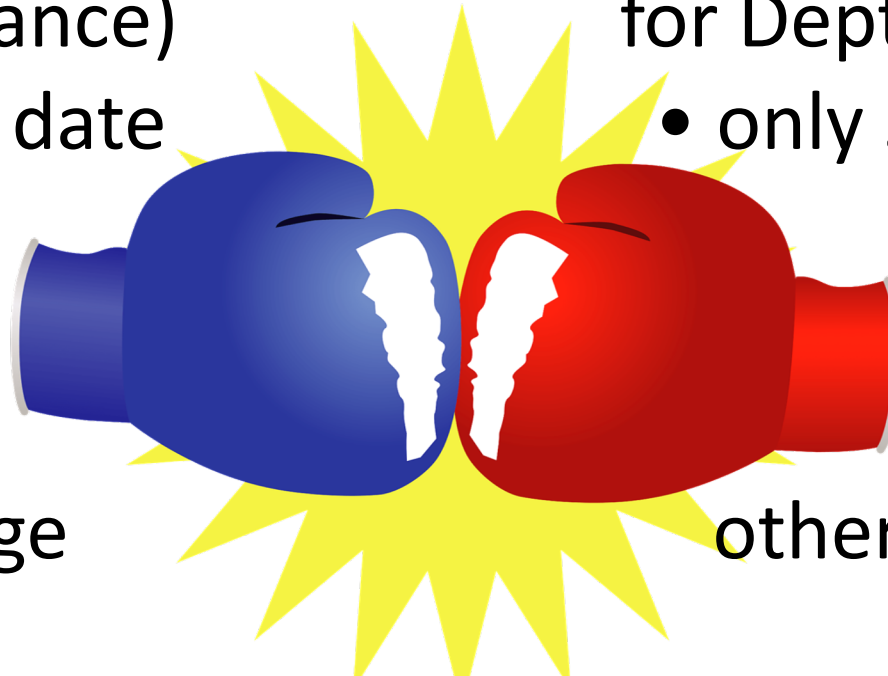


Grants Ledger Summary:

- shows budget balance (PI uses budget balance)
- shows inception to date total expenses
- time period filter allows for selection of custom date range

Grants Cash Ledger Summary:

- shows cash balance (ltd use for Depts & PIs; useful for RF)
- only shows periods & total exp within FY periods
- currently no option to view anything other than fiscal year basis



TRI-AGENCY - LEAVES

TAGFA - Leaves



- TAGFA Part 5 covers leaves from grant activities
- Part 5 is further separated into three different categories of leaves - two categories involving the grant recipient (PI) and one category for students and post-doctoral fellows
- The two PI leave categories are:
 - For research, career, personal, or professional development
 - For maternity, parental, medical, or family-related responsibilities
- The student/post-doc leave category is for maternity/parental leaves

TRI-AGENCY - LEAVES

TAGFA - PI Leave for Research, Career, Personal, or Professional Development Reasons



- This [type of leave](#) represents time away from their regular duties / responsibilities to focus on areas above
- Tri-Agency recognizes that leaves of these natures are governed by institutional policies and collective agreements
- The [agreement between UBC and the Faculty Association](#) has [a section on leaves of absences](#)
- In addition to the details on the next slide (quoted from TAGFA), the requirements per [Continuing Eligibility](#) (TAGFA Part 6) and [Use of Grant Funds](#) (TAGFA Part 2) still apply during PI's leave for reasons above

TRI-AGENCY - LEAVES

TAGFA - PI Leave for Research, Career, Personal, or Professional Development Reasons (cont.)



"The Agencies are supportive of grant recipients who take such leaves during their grant-funded research/activities and will continue to issue the grant payments as scheduled, provided the following requirements are met:

- The grant-funded research/activities continue
- Grant recipients demonstrate that their responsibilities, as outlined in this guide, continue to be met by either the grant recipient or a delegate
- Grant recipients continue to meet agency-specific eligibility and program requirements; please refer to the relevant agency's website:
 - [CIHR Individual Eligibility Requirements](#)
 - [NSERC Eligibility Criteria for Faculty](#)
 - [SSHRC How to Apply \(General Instructions\)](#)"

TRI-AGENCY - LEAVES

TAGFA - PI Leave for Maternity, Parental, Medical, or Family-Related Reasons



- [This type of leave](#) includes giving birth, adoption of a child, caring for a newborn, and caring for one's family member's health needs (incl. their own)
- Tri-Agency also recognizes that these are governed by institutional policies and collective agreements, which at UBC is covered by the agreement with the Faculty Association
- In addition to the details on the next slide (quoted from TAGFA), the requirements per Continuing Eligibility (TAGFA Part 6) and Use of Grant Funds (TAGFA Part 2) also still apply
- PIs requesting leave for these reasons may request an extension of up to two years to continue to spend the grant's funds, subject to completion and submission of a Grant Amendment Form

TRI-AGENCY - LEAVES

TAGFA - PI Leave for Maternity, Parental, Medical, or Family-Related Reasons (cont.)



"The Agencies also recognize that an extended leave granted by the institution may have an impact on funded research. The Agencies will continue to issue the grant payments as scheduled and may provide an extension period, with or without supplemental funds, provided the following requirements are met:

- Grant recipients demonstrate that their responsibilities as outlined in this guide continue to be met by either the recipient or a delegate, only when the research continues while on leave
- Grant recipients continue to meet agency-specific eligibility and program requirements; please refer to the relevant agency's website:
 - [CIHR Individual Eligibility Requirements](#)
 - [NSERC Eligibility Criteria for Faculty](#)
 - [SSHRC How to Apply \(General Instructions\)](#)"

TRI-AGENCY - LEAVES

TAGFA - [Paid maternity/parental leave for students & post-docs](#)

- Tri-Agency has set aside funds to pay supplements to eligible student and post-doctoral fellows that are normally paid out of agency funds and are the primary caregivers of the child
- The supplement will cover for up to 12 months of the student's/post-doc's regular salary/stipend (for the leave period) and can be claimed within 12 months following the child's birth or adoption
- If both parents are supported by grant funds, each parent may take a portion of the leave to a combined total of maximum 12 months
- Supplements will be pro-rated if the student/post-doc is on the grant on a part-time basis; all requests for parental leave supplements require completion & submission of [Grant Amendment Form](#) for Agency approval



TRI-AGENCY - DEFERRALS

TAGFA - Deferral of Grant Installments



- Tri-Agency is funded by Parliament, and is responsible to Parliament for sound financial stewardship of the funds it oversees
- That responsibility involves ensuring funds distributed generally relate to PIs' cash flow requirements that arise from research activities
- This ties into the expectation from NSERC & SSHRC that need for grant funds is demonstrated by spending at least half the grant's funding by the end of the grant - if less than half spent, the residual funds must be refunded to the Agencies (CIHR grants are refund residual upon expiry)
- One tool available to better match cash flow needs with installment disbursement from agencies is through deferral of grant installments

TRI-AGENCY - DEFERRALS

TAGFA - Deferral of Grant Installments (cont.)



- A [deferral of grant funding](#) may be requested by the PI to delay releasing the current (or next) year's funding by a year
- This delay allows for the PI to spend down the current accumulated balance in the grant account
- By delaying release of installment by a year, the Agency still commits to funding the full amount of the grant by extended the time to complete grant activities by a year
- ie. there is no reduction in overall funding, and time to spend is extended

TRI-AGENCY - DEFERRALS

TAGFA - Deferral of Grant Installments (cont.)



- The flipside to this is that the Agencies will also review the annual Form 300 Statements of Account to determine if there is an unanticipated build-up of unspent grant funds, and ask the PI to justify such build-up
- If the build-up cannot be justified, the Agencies may unilaterally choose to defer the grant's next installment
- As with a PI-requested deferral, there is no reduction in overall funding, and time to spend is extended
- Deferral of grant installments may happen up to twice within a grant's lifetime (any combination of PI-requested or Agency-initiated deferrals), meaning grant's end date could be extended by up to two years

US FED SINGLE AUDIT - EQUIPMENT REGISTER

US Fed Single Audit - Equipment Register/Equipment Certification



- Some of you may have been contacted by my office about "equipment certification" in relation to US Fed Single Audit
- The reason for this is due to the requirements that are listed in the US Government's Uniform Guidance [2 CFR 200.313](#)
- Every 2 years, we are required to confirm existence, location, condition, and possibly disposal of equipment items purchased using US Fed funds
- "Certification" in this context is not a safety or operating spec compliance certification, but just to confirm the details as per above point

US FED SINGLE AUDIT - EQUIPMENT REGISTER

US Fed Single Audit - Equipment Register/Certification (cont.)

Specifically, UBC is required to maintain records that include:



- description of the item
- serial number or other ID number
- source of funding (incl. Fed Award ID #)
- acquisition date & cost of the item
- location of the item
- condition of the item

If disposed of:

- date of disposal
- sale price of the disposed item

It is the above that we're seeking to certify (ie. the objective of the exercise)

US FED SINGLE AUDIT - EQUIPMENT REGISTER

US Fed Single Audit - Equipment Register/Certification (cont.)



- As research equipment are also governed by [UBC Policy UP5](#) (Equipment/Services Use Policy), they are tied to an academic unit
- Correspondingly, for internal control purposes, there is a need to validate the information on the equipment certification memos by two separate parties - the PI / Lab where the equipment is situated, and the Dept / School administration that the PI belongs to
- This control is to help safeguard UBC assets against misuse, damage, and theft - and to help identify when such has occurred
- This is also why two signatures (one from PI, the other from Departmental Administration) is required on the certification memo

TRI-AGENCY - FORM 300 (FY23)

Form 300 Process for FY 2023



- Tri-Agency is reverting to the original timelines and deadlines as outlined in TAGFA
- Official submission deadline for Form 300 by Institutions to the Federal Government is now Jun 30 again

This return to Jun 30th submission deadline means all processes leading up to the submission of the Form 300s will be moved earlier (ie. back to where they were pre-pandemic)

TRI-AGENCY - FORM 300 (FY23)

Form 300 Process for FY 2023 (cont.)



- Research Finance has diligently prepared the data for the Form 300s
- The statements are currently being finalized and will be made available for distribution by Workday to the PIs
- Memo with download instructions for bulk of Form 300s expected to go out May 31st

TRI-AGENCY - FORM 300 (FY23)

Form 300 Process for FY 2023 (cont.)



- Memo will inform PIs on how to download statements from Workday and how to submit the signed copies and make note of changes necessary
- Signed Form 300s will be requested to be returned to Research Finance per details on the memo (Kelowna-based grants may receive additional guidance from our UBC-O Research Finance colleagues)
- If changes need to be made, please follow the instructions on the memo (note the change on Form 300, PI must initial changes, identify Form 300 as having changes so that the RFO can adjust figures to be submitted)

TRI-AGENCY - FORM 300 (FY23)

Form 300 Process for FY 2023 (cont.)



- Deadline for return of signed Form 300s for submission to Tri-Agency will be mid-June
- This is to allow for any changes noted on the returned statements to be confirmed and updates applied to the upload files that will be submitted to Tri-Agency

Tri-Agency's expectation is that all statements are signed by PI (or delegate) by June 30th and retained on file to facilitate immediate presentation upon request (during audit or financial monitoring visit)

QUESTIONS COLLECTED DURING REGISTRATION

New Segment - Questions submitted during registration



- Many previous attendees asked for an opportunity to submit questions to be answered during training session
- These questions won't necessarily fit the themes of topics covered today, but we welcome these questions all the same
- We will also open the floor to other questions after this segment

Although we'll try to provide as concise an answer as possible, please note that situations are often nuanced, and the answers we provide today are meant to address the questions received, and may not exactly address all similar situations (due to specifics that make situations nuanced)

QUESTIONS COLLECTED DURING REGISTRATION

New Segment - Questions submitted during registration



- With all the varying rules around when and how research funds flow to UBC and when budgets are increased for incoming or expected funding, it's difficult to keep track of the actual budgeted balance on a grant. Can there be a review of best practices to understanding cash vs. budgeted balances?

Topic will be covered in a subsequent training session, as the material spans multiple units and corresponding business processes.

QUESTIONS COLLECTED DURING REGISTRATION

New Segment - Questions submitted during registration



- Could you talk about the timeline when we request the Grant Worktag to be closed/inactive, how long does it take? And what process steps do Research Finance staff have to take?

For GR worktag inactivation requests initiated by Departments, normal timeline is 1-2 days from receipt of request. This may be affected by other priorities that the RFO is working on, or if the GR has things preventing it from being inactivated.

GR inactivation also takes about a day or so to take effect, as the action is done on RISE and passed by interface file to Workday overnight.

QUESTIONS COLLECTED DURING REGISTRATION

New Segment - Questions submitted during registration



- Does Research Finance close/inactive the worktag without us asking them? Is that our/departments responsibility to request it?

It depends on the situation:

GR inactivation process is initiated by RFO once identified that all budget is expended & all cash is received. Reasons for why such a GR isn't closed yet may include expecting an amendment/extension with funding, or errors to fix.

Departments may ask for a GR worktag to be closed. RFOs may also ask Depts/PIs if ok to proceed with GR closeout if GR is expired & no further funding is expected. For both cases: with or without residual balance on GR.

QUESTIONS COLLECTED DURING REGISTRATION

New Segment - Questions submitted during registration



- Process of Journal Vouchers for transferring expenses between grants?

Journal Vouchers used during FMS times are now known as Accounting Journals or Journal Entries on Workday.

There is a Knowledge Base Article ([KB0016718 - Create Accounting Journal](#)) that goes into the details of setting up an accounting journal for purposes of transferring expenses between worktags and correcting errors. It goes into much more detail than we would have time for here today, and I would invite you to review it by going to the [UBC Service Now website](#).

(Attachments and additional worktags are important items to include!)

SUMMARY

What we covered today:

- Differences between GLS and GCLS
- TAGFA sections on Leaves and Deferrals
- US Fed Equipment Register & Certification Process
- Form 300 reminder of upcoming processes
- Questions submitted during registration



CONTACT DETAILS

How to contact us:

- Edmund Gin - Acting Senior Manager, Research Finance Compliance and Training; email: egin@finance.ubc.ca



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

And ISC via the UBC Self-Service Portal at <http://ubc.service-now.com/selfservice> (requires CWL login)

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

