RESEARCH TRAINING
GENERAL MODULE
## RESEARCH COMMON TERMS

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>RF</td>
<td>Research Finance</td>
</tr>
<tr>
<td>ORS</td>
<td>Office of Research Services</td>
</tr>
<tr>
<td>UILO</td>
<td>University-Industry Liaison Office</td>
</tr>
<tr>
<td>Granting Agency</td>
<td>Sponsor</td>
</tr>
</tbody>
</table>
| BBA          | Budget balance available  
              = budget – expenses - commitments (+/- beginning balance) |
| CBA          | Cash balance available  
              = revenue – expenses (=/- beginning balance) |
| Over-Expenditure | Expenses + commitments exceed budget |
| PI           | Principal Investigator |
| RPB          | Research Project Budget |
| PG           | Project/Grant |
| Fund Codes   | R0000, R2222, R9000 etc. |
| RISe         | Research Information Services |
ROLES & RESPONSIBILITIES
RESEARCH FINANCE

- Financial reporting
- Invoicing, collection and deposit funds
- Monitor deficit – cash and budget
- Review and inactivate expired PGs
- Conduct training
- Conduct spot audit of transactions
- Develop (research finance guidelines)
DEPARTMENTS & FACULTIES

Review financial transactions for compliance

- Eligibility of transaction
- Supporting documentation
- Information and justification, if required
- Signature
- Authorization
- Correct account codes
- Written delegation of signing authority

Keep supporting documents for seven years

Coordinate Form300/FS signature
PRINCIPAL INVESTIGATOR
(Policy #87, 90, Tri-Agency)

General

Proper management of all funds in trust in his/her name
PRINCIPAL INVESTIGATOR
(Policy #87, 90, Tri-Agency)

Specific

Authorize expenditures in accordance with
- Approved budget
- Agency and institutional guidelines
- Contract terms & conditions

Delegate in writing signing authorities

Review monthly PG reports

Sign financial reports in a timely manner

Request PG inactivation
ORS AND UILO

- Assist in the application process and provide institutional signature
- R PG setup
- Budget Load
- Update RISe with PG amendments, such as extension, termination, transfer
- Release the research project budget (RPB)
- Compliance - Human ethics, (BREB, CREB), ACC, Biosafety, COI, USFCOI, Health/Safety/Environment, Hospital approval, Clinical Trials
COMMON GROUND

Compliance
- Conflict of interest
- US Financial Conflict of Interest
- Animal Care
- Biohazards
- Human Ethics
- Health Safety and Environment

ORS
- Most research grants

UILO
- Most contracts & agreements
- All industry funds
## CONTACTS

**FMS nQuery Menu**
- Chartfields
- Cash Receipt
- Smart Forms
- Accounts Payable
- General Ledger
- Payroll
- Purchasing
- Security
- Misc
- UPDATE Zone
- My Profile

**General Ledger**
- Summary PG Statement
- PG Rollup Report
- Ledger Summary
- Journal Inquiry
- Budget Journal Transactions
- GL Journal Transactions
- Budget Summary

### FMS Summary of Activity

<table>
<thead>
<tr>
<th>Fund</th>
<th>Dept Id</th>
<th>Program</th>
<th>Project</th>
<th>From</th>
<th>To</th>
<th>Report Request Date</th>
<th>PG Yr End</th>
</tr>
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<tbody>
<tr>
<td>R0000</td>
<td>270300</td>
<td></td>
<td>27R64077 ()</td>
<td>JUN-2016</td>
<td>JUN-2016</td>
<td>28-JUN-2016 02:13 PM</td>
<td>MAY</td>
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<thead>
<tr>
<th>Account Description</th>
<th>Funding Allocation</th>
<th>Actual Expenditures</th>
<th>Commitments</th>
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</thead>
<tbody>
<tr>
<td>Sub Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Expenses</td>
<td></td>
<td></td>
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<table>
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<th>JUN 2016</th>
<th>Period Total</th>
<th>PG YTD</th>
<th>YTD</th>
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<td>0.00</td>
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| Balance Available  | 0.00 |

Last updated: May 19, 2017
## CONTACTS

### FMS Project/Grant Detail

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<tr>
<th>Field</th>
<th>Value</th>
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<tbody>
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<td>Status</td>
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<td>Description</td>
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<tr>
<td>P/G Type</td>
<td>Grant</td>
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<td>UBC P/G Type</td>
<td>CON (Contract)</td>
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<td>End Date</td>
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<tr>
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<tr>
<td>Department</td>
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<tr>
<td>Location</td>
<td>MSL (Michael Smith Lab)</td>
</tr>
<tr>
<td>Manager</td>
<td>Finlay, B Brett</td>
</tr>
<tr>
<td>Payment Method</td>
<td>IST</td>
</tr>
<tr>
<td>Clerk Code</td>
<td>01 (JJ Sun : 2-3197)</td>
</tr>
<tr>
<td>Resa Manager</td>
<td>Schmidt, Jennifer A</td>
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**Research Finance ORS or UILO**
PG SETUP
<table>
<thead>
<tr>
<th>FUND</th>
<th>RESPONSIBILITY</th>
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<tbody>
<tr>
<td>Research</td>
<td>ORS/UILO</td>
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<tr>
<td>Specific Purpose</td>
<td>Research Finance</td>
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<tr>
<td></td>
<td><a href="mailto:rf@finance.ubc.ca">rf@finance.ubc.ca</a></td>
</tr>
<tr>
<td>Non-R &amp; S (General Operating, Endowment, Capital)</td>
<td>Revenue Accounting (RA)</td>
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<tr>
<td></td>
<td><a href="mailto:tanya.stein@ubc.ca">tanya.stein@ubc.ca</a></td>
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</table>
R PG REQUEST

Research Project Information Form (RPIF) and application

- Title page
- Research abstract
- Budget breakdown and justification
- Page listing all applicants and collaborators
- Signature page
- Page referring to award conditions and ethic requirements

Copy of Sponsor’s Award letter

- Award date
- Project title
- Award amount
- Applicable terms and conditions
- Financial and technical reporting required
- Due dates

Signed acceptance form

- Signed acceptance form if applicable

Certificates

- Applicable certificate numbers, listing exact project title/sponsor

Download RPIF Form
S PG REQUEST

Submit the following to Research Finance

PG Request Form

- Document indicating use of funds such as
  - Gift agreement
  - Pledge form
  - Solicitation letter
  - Communication from donor

Submit Non R & S PG Requests to Revenue Accounting.

Download PG Request Form
ELIGIBLE EXPENSES
ELIGIBLE EXPENSES

- Direct cost of the research project
- Essential to the research project
- In accordance and conforms with:
  - Terms and conditions of the agreement, agency & institutional guidelines
- Incurred within the project term
RESEARCH FINANCE COMPLIANCE
Compliance is a state in being in accordance with established guidelines

- Must be eligible
- Appropriate supporting documents
- Information & justification, if required
- Signature
- Authorization
- Within approved budget
- Written delegation
Below are some sources of compliance guidelines

**Institutional Policies**
- [UBC Policies](#)
- [Finance Guidelines](#)

**Agency Websites**
- [Tri-Agency](#)
- [Canadian Cancer Society](#)

**Contracts**

**Award Letters**
GENERAL LEDGER
RESTRICTED FUNDS

Grants and donations require funds to be used for specific purpose

- Research fund
- Specific purpose fund
- Endowment fund
- Capital fund
UNRESTRICTED FUNDS

R2222 – Unrestricted Research Fund

- Start-up fund (internal source)
- Surplus from expired PG that meet internal reserve criteria
- Fee for service (research)
GENERAL LEDGER NUMBERS

FMS nQuery Menu
[ Chartfields | Cash Receipt | Accounts Payable | General Ledger | Payroll | Purchasing | Security | Misc | UPDATE Zone | My Profile ]

General Ledger

FMS Summary of Activity

<table>
<thead>
<tr>
<th>Fund</th>
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<th>From</th>
<th>To</th>
<th>Report Request Date</th>
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<tr>
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<tr>
<td>Revenue</td>
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<tr>
<td>Sub Total</td>
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<tr>
<td>Expenses</td>
<td></td>
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<tr>
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</tr>
<tr>
<td>Sub Total</td>
<td></td>
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<td>242,931.44</td>
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<td>Balance Available</td>
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</table>

Notes:
- **Cash balance available**
- **Total expenses**
- **Budget balance available**
- **Outstanding commitments**
FMS Summary of Activities

1. Budget, $242,931.44
2. Revenue = ‘–‘ sign, -$140,732.00
3. Expenses, $67,947.38
4. Commitments = outstanding pledged expenses (i.e. travel advances, payroll appointments, purchase orders), $61,674.00
5. BBA = Budget less Expenses less Commitments, $113,760.06
   ‘+‘ positive = surplus
   ‘–‘ negative = deficit = over expensed
6. CBA = Revenue less Expenses, -$175,434.06
   ‘–‘ negative = surplus
   ‘+‘ positive = deficit

GENERAL LEDGER NUMBERS CALCULATIONS
## DEFCIT

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Funding Allocation</th>
<th>Actual Expenditures</th>
<th>Commitments</th>
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<tbody>
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<tr>
<td>Sub Total</td>
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<td>0.00</td>
<td>0.00</td>
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<tr>
<td>499999 Budget Balance Carry Forward</td>
<td>-107,922.33</td>
<td>0.00</td>
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<tr>
<td>500000 Budget pool-Expense</td>
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<td>627000 Conferences-Registration</td>
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<tr>
<td>Balance Available</td>
<td>-78,942.22</td>
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</tr>
</tbody>
</table>

**Cash deficit (+)**

**Budget deficit (-)**
### General Ledger

**Summary:**
- **Fund Equity:**
- **Expenses:**

**Transfer out to R2222:**
- From the account 988500, Transferred to Sponsored Research.

**Inactive Expired PG with zero balance:**
- Transfer out to R2222.

**Balance Available:**
- 0.00

---

**FMS Summary of Activity**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Dept Id</th>
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<th>From</th>
<th>To</th>
<th>Report Request Date</th>
<th>PG Yr End</th>
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<td>13-OCT-2015 06:01 PM</td>
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**Cash surplus:**
- 0.00

**Budget surplus:**
- 0.00
SURPLUS FROM EXPIRED R PG

• NSERC/SSHRC – to GRF
• Refund to sponsor, if required
• Agreement is silent:
  • Surplus <40% of the total project budget
  • RF transfer cash and budget to PI’s R2222 (after OH)
IMPROVING COMPLIANCE WITH TRI-COUNCIL FINANCIAL ADMINISTRATION GUIDE (TFAG)

Download Guide
SIGNING AUTHORITY

All transactions must be authorized by PI or Delegate. Please use the delegation form for consistency.

Download Delegation of Signing Authority Form
COMPENSATION RELATED EXPENSES
EXAMPLES

Eligible compensation related expenses

• Salary of staff, e.g. research associates, postdoctoral fellows, research technicians
• Salary of faculty chairholder (CRC, CERC, NSERC Industry Research Chair), chairholder’s teaching replacement
• Stipend for trainees (undergraduate, graduate, and PDF with limitations)
• Non-discretionary benefits, e.g. extended health & dental, pension
• Research subject payment (per REB approval)
• Honoraria for guest speakers
• Salary to project coordinators (SSHRC only)
EXAMPLES

Ineligible compensation related expenses

- Salary or consulting fee to grantee, or any person eligible to apply for a grant (exception apply to SSHRC Postdoctoral researchers holding a fellowship or receipting a stipend or salary from another researcher’s grant)
- Any form of compensation to co-applicants and collaborators of the grant regardless of their eligibility to apply for grants (NSERC and SSHRC only)
- Administrative (or management) charges and fees
- Teaching replacement of the chairholder while on leave
- Discretionary benefits, e.g. severance and separation packages
- Salaries and benefits of grant facilitators, award/prize facilitators, secretarial and administrative assistants
- Compensation-related benefits to recipients of stipends
RESEARCH SUBJECT PAYMENTS

- Payment method according to REB
- Amount
  - >$500/calendar year – 656220 Token of Appreciation (SIN/T4A)
  - <500/calendar year – 712100 Participation Services
- Method
- Petty Cash Fund
- Cheque to PI
- Cheque to participant (confidentiality)

Supporting documents that the fees were received by the research subjects are kept for audit purposes. QReq authorized by Department Head, signed by PI.
6.5 Reimbursement Describe any reimbursement for expenses (e.g. meals, parking, medications) or payments/incentives/gifts-in-kind (e.g. honoraria, gifts, prizes, credits) to be offered to the participants. Provide full details of the amounts, payment schedules, and value of gifts–in-kind.

Subjects will receive a $100 gift card to Chapters bookstore.
TRAVEL REQUISITION

Information required

• Purpose of the trip, including link to the funded research
• Dates of travel
• Destination
• Affiliation of traveler to the research project

Supporting Documents Required

• Travel claim for each trip
• Air travel ticket & boarding pass if available, or any other evidence that travel occurred
• Conference agenda/prospectus
• Original receipts & proof of payment

Signatures

• Traveller
• One-over-One
• Dean/Department Head signs visiting researcher’s reimbursement

Download Travel Claim Form
Eligible travel expenses

- Airfare (lowest economy fare)
- Hotel accommodation
- Conference registration
- Per diem ($14 breakfast, $16 lunch, $30 dinner – in CAD, USD or Euro depending on the place of travel)
- Travel cancellation insurance
- Advance seat selection
- Car rental, taxi, bus & train fares
- Safety related expenses for field trip, e.g. protective gear, immunization
- Entry visa fee
EXAMPLES

Ineligible travel expenses

• First or business class airfare
• Passport or immigration fees
• Per diem when meal is served in the conference
• Commuting costs (e.g. taxi, bus, train) between residence and place of employment or between two places of employment
• Costs associated with thesis examination/defence, including external examiner costs
EXAMPLE OF REQUIRED INFORMATION

Example 1

Affiliation of traveller to the research project: PhD student trainee

Date of travel: July 15 – 16, 2015

Destination: 2015 Canadian Society of Plant Biologists Annual Meeting, Quebec City

Acceptable purpose of trip (justification):
The purpose of attending the annual meeting was to present my work over the past five years to colleagues in my field and to network with others in attendance for CIHR MOP12354 (or PG#20R80125).

Unacceptable purpose of trip (incomplete):
2015 Canadian Society of Plant Biologists Annual Meeting
EXAMPLE OF REQUIRED INFORMATION

Example 2

Affiliation of traveller to the research project:  Grantee

Date of travel:  January 31 – February 6, 2015

Destination:  Biophysical Society Annual Conference, Philadelphia

Acceptable purpose of trip (justification):
To have a platform oral presentation to showcase our research on <specify topic> and learn the latest trends in the field for <specify Project title or Grant#>. This conference is one of the largest and best biophysics meeting in the world.

Unacceptable purpose of trip (incomplete):
Biophysical Society Annual Conference February 2-6, 2015
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Examples</th>
</tr>
</thead>
</table>
| 656000      | Meals & Entertainment      | Networking and research related meetings with external parties  
|             | Eligible                  | Meeting with Dr. Lee from University of Shanghai to discuss the "Reading and Writing Chinese Dream" project                        |
|             | Ineligible                | Staff meeting meals or refreshments                                                                                                  |
| 646106      | Food & Beverage           | Non-alcoholic refreshments or meals as an incentive to workshop or focus group participants for the research project CIHR MOP-12345. |
Eligible Equipment Expenses

- Cost of the equipment
- Travel costs to visit manufacturers to select major equipment purchases
- Transportation costs for purchased equipment
- Extended warranty for equipment
- Brokerage and customs charges for the importation of equipment
- The costs of training staff to use equipment or a specialized facility
- Maintenance and operating costs of equipment and vehicles used for Agency-supported research

Ineligible Equipment Expenses

- Insurance costs for equipment and research vehicles
- Costs of the construction, renovation or rental of laboratories or supporting facilities
USEFUL INFORMATION

- All items purchased with grant funds belong to the institution and not to the individual grantee.
- Proceeds from any sale of equipment purchased, or facilities established, with funds granted by the Agency should be used for research-related purposes.
- The Agencies will also allow proceeds from any sale of equipment purchased, or facilities established, with funds granted by the Agency, to be transferred to the general research fund (GRF). (NSERC & SSHRC only)
<table>
<thead>
<tr>
<th>EXPENSE</th>
<th>CONDITIONS FOR ELIGIBILITY</th>
</tr>
</thead>
</table>
| Computers, tablets, modems, emerging technology and other hardware and/or specialized software | • Required for research  
  • Not normally provided by the institution  
  • Adequate justification                                                 |
| Home internet                                                          | • No longer eligible regardless of the purpose or justification                           |
| Cellular phones, smartphone or other electronic devices, and monthly plans | • Necessary for research purposes (provide how, such as data collection)  
  • Personal safety                                                        |
EXAMPLES OF ADEQUATE JUSTIFICATION

• The purchase of a new computer is necessary for running the new OS w/c would allow <specify user’s name, affiliation to research grant if the claimant is not the PI> to collect and analyze data on kidney and heart disease of the research participants during field work for <specify Grant#>.

• The purchase of a cell phone is necessary to collect research data in a remote location. It is also required for personal safety as there is no land line when travelling to <place of field work> for research data collection on bird species and their different chirping sound for <specify Grant#>.
ELIGIBILITY TEST

Link to the funded project

- Direct cost of research project?
  - Yes
  - No
- Cost would not have been incurred if not for the research project?
  - Yes
  - No
- Not normally provided for institution staff?
  - Yes
  - No
- Adequate justification?
  - Yes
  - No

Not eligible

Eligible
<table>
<thead>
<tr>
<th>ACCOUNT CODE</th>
<th>DESCRIPTION</th>
<th>JUSTIFICATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>640000</td>
<td>Operational supplies &amp; expense</td>
<td>Yes</td>
</tr>
<tr>
<td>653000</td>
<td>Computer supplies</td>
<td>Yes</td>
</tr>
<tr>
<td>651100</td>
<td>Technical supplies</td>
<td>No</td>
</tr>
<tr>
<td>651140</td>
<td>Chemicals, acids &amp; gases</td>
<td>No</td>
</tr>
<tr>
<td>651400</td>
<td>Laboratory supplies</td>
<td>No</td>
</tr>
</tbody>
</table>
Eligible Office Supplies

• Laboratory notebooks
• Paper used for data collection, questionnaires, workshops and seminars
• Special paper or writing tools required for the research project
• Special binders to archive research project data

Ineligible Office Supplies

• Supplies, such as paper clips, pens, file folders and writing pads provided to laboratory employees, researchers and students
• Paper used by students to print their dissertation or thesis
EXAMPLES OF ADEQUATE JUSTIFICATION

- Bond papers are used for laboratory operations of <specify funded grant#> to print letters sent out to solicit research participants and printing of research findings on <specify topic>.

- Ink cartridges are necessary for printing different research manuscript versions for publication of <specify funded research project title or Grant#>.

- Special markers and ball pens are required for poster preparation and for research participants to fill out questionnaires about the research project <specify topic> relating to the effect of insomnia on one’s daily life.
UBC POLICIES

• Policy #61 - Postdoctoral Fellows
• Policy #83 - Travel and Related Expenses
• Policy #84 - Entertainment
• Policy #86 - Extraordinary Expenses – Grants and Contract Funded Employees
• Policy #87 - Research
• Policy #90 - Over-Expenditure on Research and Specific Purpose Trust Project/Grants
• Policy #109 - Ownership
• Policy #122 - Purchasing

Access UBC Policies
PROCURE TO PAY GUIDELINES

• Purchase Card (PCard) (must review & reconcile transactions for eligibility)
• Purchases under $3,500
• Purchases between $3,500 - $50,000
• Competitive Tender - $50,000
• Amex Travel & Entertainment Card

Note: Links above require login to the website
REPORTING STRUCTURE & TOOLS

- Internal Transfers
- Report
- Forms (filter by section)

BUSINESS UNITS

- Research Finance
- Revenue Accounting
- ORS
- Indirect Cost of Research
- UILO
QUESTIONS?

Email to rf@finance.ubc.ca