

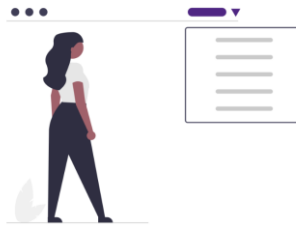


Research Finance
Understanding the Financial Side of Research



Session Topics

- 1. Overview of Research Projects**
2. Getting Started
3. What do I need to know?
4. Managing Funds
5. Project Spending
6. Monthly Research Statement & GL Inquiry
7. Tri-Agency

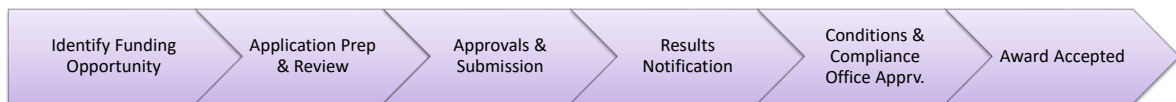


In this first section I'll provide a very brief overview of the administrative phases of a research project. There are two offices involved, from the application, project setup and to financial management so I want to ensure that you know who to contact for assistance.

Research projects can be differentiated by the nature of the work being performed so we will look at the different project types.

Project Phases

Pre-Award: Office of Research Services



Before we dive into managing active projects, it is helpful to know the process for us in obtaining the funds....as we get many questions related to this.

There are two main phases to a Research Project – Pre-Award and Post-Award. In the Pre-award phase: Principle Investigators (PI) search out and identify funding opportunities to apply to. Sometimes this is done independently and other times it is done with the assistance of either a Faculty research officer, a colleague/collaborator or Research Consultants in the Office of Research Services (ORS) – just to note ORS was previously known as Research Development & Services (RDS). You might see older documents that refer to RDS, so I just wanted to point out this more recent change.

The PI initiates a project record in the ROLA system (Research On-Line Aministration) during the application phase. This captures Department, Faculty and Institutional approvals. Once the funds are awarded and conditions of funding are satisfied, ORS triggers a notification to Research Finance through workflow in the ROLA system.

Project Phases

Post-Award: Research Finance



In the Post-Award phase Research Finance handles the financial management of the award.

The research project is activated in Western Financials, which means expenses can now be applied to it. The PI and their department administrator receive an email that provides them with the project information, including the speedcode, budget, funding source and period of the award.

Expenditure monitoring, which starts at the department level, ensures that the spending aligns with the terms of the funding program and that the award complies with the respective policies and guidelines of the funding agency and the university.

Research Finance oversees the Cash Flow, Financial Analysis, Reporting, and Auditing /Monitoring functions of all research projects and provides information regarding expense eligibility to PIs and administrators.

Examples of these are:

- We monitoring revenues to ensure the funding aligns with the project budget and the project progress,
- We invoicing sponsors, where applicable,
- We confirming funds are received within in the prescribed timelines of the

awards.

- We comparing actual expenses to the approved budget.
- We prepare and submitting financial reports to sponsors (this may be monthly, quarterly or annually, depending on the agreement).
- We also coordinate a variety of financial reviews such as: formal audits (both internal and external), monitoring visits and general oversight of account transactions.

Project Types

- Grants
 - Spending may be restricted, predetermined payment schedule
 - Reporting requirement
- Contracts
 - Tied to milestones and deliverables
- Donation
 - Specific focus, donor agreement



It's important for you and the Researcher to understand the different project types as each one has different payment terms, intellectual property and publication rights, as well as required milestones/deliverables and defined reporting requirements mandated by the sponsor. **This knowledge assists you with your review and oversight of spending for the project.**

In Research Finance, we need to identify the various project types because our government reporting (at the institutional level) requires aggregate data on each. This is precisely why we can not co-mingle funding from different sources.

Here at Western we have 3 project types as listed here – Grants, Contracts and Donations. At a high level, this is how they could be differentiated:

Grants – May have specific restrictions on how funds can be spent and there is generally a predetermined schedule of payments

Contracts – are tied to milestones and deliverables.

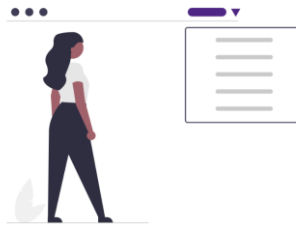
Donation – are for specific focus or use and there is a donor agreement in place.

All of these may have expense eligibility requirements but donations will be

least restrictive, although must support the directed donation.

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"Getting Started".... Here we'll discuss project setup and differentiate between the project period and the budget period.

Project Set UP

- Office of Research Services – application proposals in ROLA system
- Successful applications become research projects in Western Financials
- Email notification of new project set up to PI and their department administrator



As I previously mentioned, once the funding notice is received in ORS and all funding requirements are met (ethics, animal, biohazard protocols) Research Finance is informed through PS workflow and the Project is setup in Western Financials.

A system generated email is sent to the PI and their dept administrator to notify them that the Project is activate. Here's what the email tells you:

Research Project / Contract Account Notification



WISG PeopleSoft Acct
To: PI's Name Here
Cc: Dept. Contact's Name; Financial Officer's Name

Tue 8/6/2024 11:42 AM

1. Reference for PI responsibilities and Delegation of signing Authority (DoSA)

At the time the application was submitted you agreed to accept several responsibilities. The application has now been awarded and the referenced document([Principal Investigator Responsibilities](#)) outlines the responsibilities that accompany the acceptance of this research project.

At the time the application was submitted you agreed to accept several responsibilities. The application has now been awarded and the referenced document([Principal Investigator Responsibilities](#)) outlines the responsibilities that accompany the acceptance of this research project. If you choose to delegate your signing authority on this project, please have your delegate initiate the request in Western Financials, [ResearchDelegationOfAuthority](#). You will then be prompted to provide your approval (on-line) and it will be routed to Research Finance for review and processing.

2. Project Number and Speedcode used in Western Financials

Sponsor : NATURAL SCIENCES & ENGINEERING RESEARCH
Program : DISCOVERY GRANTS

Budget Period : 4 Start Date: 2027-04-01 to End Date: 2028-03-31 for the amount of: 55,000.00
Budget Period : 5 Start Date: 2028-04-01 to End Date: 2029-03-31 for the amount of: 55,000.00
Total Budget : 275,000.00 CAD

You may access the Tri-Council Use of Grant Funds guidelines by clicking [here](#).

Please do not respond to this email. It is an automated notification and any replies will not be received.
For further information please contact your Research Finance Financial Officer, Financial Officer's Name, [FinancialOfficerEmailHere](#).





This email is important and will helping you understand the details of the Project and it will assist you in overseeing it.

The first section provides a link to the "PI responsibilities" document and also to the DoSA form – we will talk about both of these forms in greater detail a bit later. You should be familiar with these two documents and the purpose of each one.

The next section of the e-mail shows the Project Number and the Speed Code assigned to the project. The speed code will be used in the HR system to charge salaries and stipends to this project, and it will be used in Mustang Market and the Travel/Expense Claim system to charge goods and services to this project.

Speed Codes – Good INFO

- Speedcode:
 - Short form 4 digit alpha-numeric combination
 - Ex. PU3C; CHBP
- Chartfield:
 - Comprised of a Fund, Department and Project #

SpeedCode	Fund	Dept	Program	Project
PU3C	2	250100		R1323A01

Speedcode

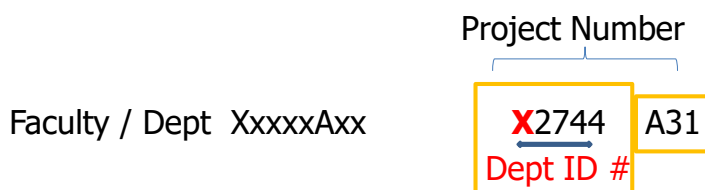
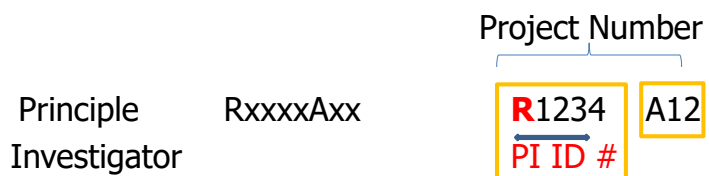
Chartfield

If you're new to Western, you might be asking "What is the Speed Code exactly"?

The Speed Code is a 4 character alpha-numeric combination that is the short form for the long chartfield that encompasses the Fund, the Department ID and the Project Number.

In this example, the Speed Code PU3C is the short form for Fund 2 (RESEARCH), Department ID 250100 (EDUCATION), and Project Number specific to the award/funding, R1323A01.

Project Numbers



The Project Number is comprised of two parts:

If the project has been awarded to an individual Faculty Member, then Project Number starts with an 'R'.

The next four digits are that Faculty Member's unique four digit code in Western Financials. That four digit code remains with them throughout their career here at Western.

If the project has been awarded to a Department or a Faculty, rather than to an individual Faculty Member, then the Project Number begins with an 'X'.

The last three characters of the Project Number increase incrementally with each new project assigned. The first project set up will have an ending of A01, the next one will be A02, then A03 and so on.

By looking at the last three characters of the Project Number, you can see how many projects the Researcher or the Department has had with Western.

In the first example, A12, this is the researcher's 12th project.

In the second example A31 = this is the Chair's 31st project.

Research Project / Contract Account Notification

WISG PeopleSoft Acct
 To: PI's Name Here
 Cc: Dept. Contact's Name; Financial Officer's Name
 Tue 8/6/2024 11:42 AM

Principal Investigator : PI's Name Here

3. Funding Source and Sponsor (Funding Agency) are the same unless project is a sub-grant from another Institution or an internal sub-grant. Funding Source then becomes who Western receives funds from.

Note: Sponsor = Funding Agency

Funding Source : **McMaster**

Sponsor : **NATURAL SCIENCES & ENGINEERING RESEARCH**

Budget Period : 2 Start Date: 2025-04-01 to End Date: 2026-03-31 for the amount of: 55,000.00
 Budget Period : 3 Start Date: 2026-04-01 to End Date: 2027-03-31 for the amount of: 55,000.00
 Budget Period : 4 Start Date: 2027-04-01 to End Date: 2028-03-31 for the amount of: 55,000.00
 Budget Period : 5 Start Date: 2028-04-01 to End Date: 2029-03-31 for the amount of: 55,000.00
 Total Budget : 275,000.00 CAD

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The next section of the Grant Notification email lists the Funding Source and the Sponsor.

In this example you can see that NSERC is both the Funding Source and the Sponsor.

That means that NSERC granted these funds directly to the PI at Western.

If this project was set up to hold NSERC funds that were subgranted to us from another University, for example from McMaster, then the Funding Source would indicate McMaster and the Sponsor would still indicate NSERC.

It is the SPONSOR that dictates the guidelines that are applicable to the funds in the project.

Research Project / Contract Account Notification


 WISG Peo... t Acct
 To: PI's Name Here
 Cc: Dept. Contact's Name; Financial Officer's Name

Tue 8/6/2024 11:42 AM

Principal Investigator : PI's Name Here
 Account Holder : PI's Name Here
 Department : Physiology and Pharmacology

A research project has recently been established or updated.

At the time the application was submitted you agreed to accept several responsibilities. The application has now been awarded and the referenced document [Principal Investigator Responsibilities](#) outlines the responsibilities that accompany the acceptance of this research project. If you choose to delegate your signing authority on this project, please have your delegate initiate the request in Western Financials, [ResearchDelegationOfAuthority](#). You will then be prompted to provide your approval (on-line) and it will be routed to Research Finance for review and processing.

The following research project has been activated to accept expenditures:

Project : 04324AA2
 Spec :
 Fund :
 Sponsor : NATURAL SCIENCES & ENGINEERING RESEARCH

4. Budget Period(s) and Budget Amount

Budget Period : 1 Start Date: 2024-04-01 to End Date: 2025-03-31 for the amount of: 55,000.00
 Budget Period : 2 Start Date: 2025-04-01 to End Date: 2026-03-31 for the amount of: 55,000.00
 Budget Period : 3 Start Date: 2026-04-01 to End Date: 2027-03-31 for the amount of: 55,000.00
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The next section displays the Budget Periods and the budget awarded for each period.

In this example, the researcher has been awarded \$55,000 per year for each of five years, for a total of \$275,000

This section also advises you of the currency that the funds were awarded in.

Project's Budget

Research Project Budget

- What is a 'project budget'?

Budget Flexibility

- varies by project/varies by Sponsor



In your role of providing oversight or review of the Projects it's important that you know about budgets to help you monitor spending. We use the word "budget" a lot so let's talk about what that really means.

A project's "budget" represents the amount of funds awarded to the Principal Investigator to support the work described in the [grant application or contract](#) proposal.

The award notice from the Sponsor may provide a detailed breakdown of the budget by expense category, or it may just approve a total budget envelope.

Since you may have some accountability for overseeing spending on a Project, you should know that while many Sponsors allow the Principal Investigators a great deal of flexibility in terms of reallocating their budget between expense lines (for example, spending more on supplies and less on personnel than originally proposed). Other Sponsors require the Principal Investigator to seek permission for or to explain budget re-allocations over a certain amount, and a small number of Sponsors don't allow the PI to deviate from the approved budget at all.

The Budget amount, as listed in Western Financials and on the monthly statements authorizes the PI to spend to that level, for the prescribed budget period. The Budget includes the funds awarded for the year +/- the Bal Fwd from the previous year, where applicable.

Project Period vs Budget Period

Project Start Date: 01-April-24

Project End Date: 31-Mar-29

Budget Start Date: 01-April-24

Budget End Date: 31-Mar-25



Now let's look at a specific example to clarify Project Periods vs Budget Periods...

In general, expenses must be incurred between the Project Start Date and the Project's End Date, in order for the expenses to be eligible. Expenses incurred near or on the Project End Date might *post* after the Project's end date, but they are considered eligible as long as they were *incurred* within the project period. Expenses incurred outside of the Project Start and End Dates are typically ineligible. In this example, the Project Period is 5 years: April 2024 to March 2029.

Sometimes, near the end of a project, a PI may ask us to transfer the remaining balance in their project to a discretionary account, or to a collaborator, so that the funds can be spent in the future. We are not able to do this because transferring funds is not the same thing as incurring expenses. If the funds are not actually spent within the PROJECT PERIOD, the PI must request an extension to their project end date, or we must return the unspent funds to the Sponsor. The PI should be aware of these requirements, but sometimes they need a little help or a reminder to have a plan in place as we approach a project's end date.

A Budget Period, is the interval of time into which a project is divided for spending and reporting purposes. Budget periods are typically 12 month long but may vary by funding agency. Western Financials and the monthly research statements show you the Current Budget Period for each Project. This Project is in its first Budget Period, Year 1 of 5:

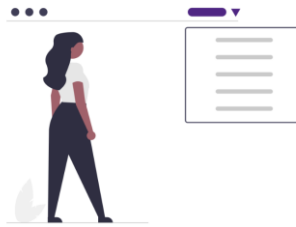
April 2024 – March 2025.

As you learned in the pre-work video, a project's Budget Period or Budget Year is determined by the Sponsor, and it is almost always different than the University's Fiscal Year. So while you may be used to a Budget Year that runs from May – April in your Fund 1 Operating Program, Research Projects in Fund 2 can have any Budget Start or Budget End date.

Some Sponsors limit the amount of funding that a researcher can carry forward at the end of one Budget Period into the Next Budget Period. Research Finance is available to assist you if you have any questions about the Sponsor guidelines related to carrying forward funds.

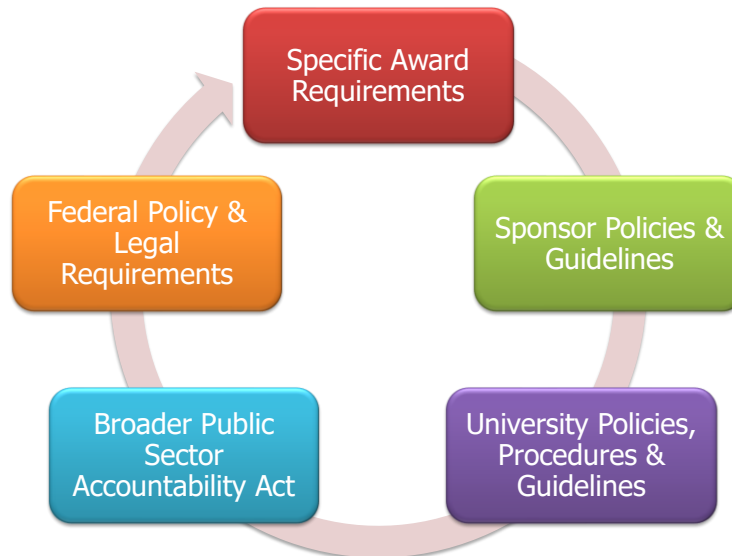
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Now let's move on to talk about Policies, Roles & Responsibilities and the Delegation of Signing Authority.

The Policy Sources



There are many rules and regulations that govern the use of research funding. This diagram shows you five policy sources, all of which impact the management of a research project.

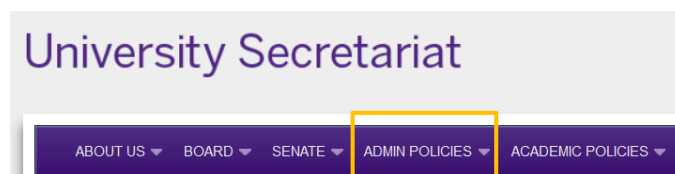
In general, research projects must be in compliance with the requirements of all of these policy sources. However the most important policy source are the Specific Award Requirements and Sponsor Guidelines for each project. These have to be followed even if they differ from Western's policies.

In cases where a Sponsor has no specific policy on an issue, Western's policies are applied.

Most research Sponsors publish their guidelines on the web, and many rules that are specific to an individual project are included on the award notice or contract agreement. Your Financial Officer in Research Finance is also an excellent resource for understanding the rules and guidelines that govern each project.

Western's Policies – Research & Finance

- Finance Policies – MAPP Section 2
 - *Travel & expenses, purchases, awards, asset disposal, etc.*
- Research Policies – MAPP Section 7
 - *MAPP 7.11: Over-expenditures, rules about partnerships, signing authority, use of animals, etc.*



Western's policies that are relevant to project management include the Financial policies (section 2), and the Research policies (section 7), and you can see at the bottom of this slide where to find these on Western's website.

It is important that you have a general knowledge of these policies. A particularly important Research policy is 7.11 – Over-Expenditure of Research Accounts.

This policy defines what an over-expenditure is, who is responsible for the over-expenditure, and who has the authority to freeze a research project that is overspent.

Stakeholders – Roles & Responsibilities

- Principal Investigator
- Faculty Deans & Department Chairs
- Faculty/Department Administrators
 - Ensure adequate funds exist for expenses
 - Ensure expense eligibility
 - Ensure Travel Claims are complete
 - Distribute/review monthly research statements
 - Promptly inform ORS of any employment status changes of their PIs
- Research Finance



It is important to keep in mind that we all have a stewardship responsibility to ensure the funds are used for the purpose for which they were awarded and a responsibility to comply with all of the applicable policies and guidelines. This responsibility is shared among PIs, Departments and Faculties, and Research Finance.

1. The researcher have ultimate responsibility for adhering to the relevant guidelines for their research project, because they are the grantee. They also need to inform us/ORS when their employment status changes. I want to pause here and mention that we periodically find out that a faculty member retired or their status was changed to an adjunct appointment, and we weren't made aware of the change when it happened. This can be an issue as the change in status can have an impact on what grants or awards they can continue to hold. Please let us know right away if learn about a situation like this so that we can review their active research projects.
2. Department Chairs and Faculty Deans are responsible for ensuring that the infrastructure and resources exist for the PIs to conduct their research. Deans and Chairs are also expected to support and promote adherence to all of the policies that we talked about earlier.
3. Administrators in the Departments and Faculties – many of you here today --

you play an important role by ensuring:

- that projects have adequate funds available for the expenses you are processing
- that the expenses you are processing are eligible
- that travel claims are complete and approved by the appropriate persons
- that monthly research financial statements are reviewed and distributed to Principal Investigators,
- that discrepancies are resolved and/or discussed with Research Finance.
- and that we are informed of any employment status changes of PIs.

4. And Research Finance plays a stewardship role as well. We are always available to help with any issues or provide clarification, and specifically we will:

- communicate with funding agencies on issues related to eligibility and compliance
- prepare all financial reports that are required by the funding agencies; AND
- facilitate audits

Delegation of Signing Authority for Purchasing (DoSA)

- Allows the account holder to delegate purchasing authority to a team member
 - The team member should have adequate knowledge of the research project
 - Should not be for administrative convenience
- Must identify the specific projects to which the delegation will apply
- Must indicate the time period for which the delegation is made
- DoSA form can be found on PeopleSoft's Forms tile



One of the primary responsibilities of an Account Holder is to authorize expenditures for their projects. When necessary, account holders can delegate this signing authority to a research team member, and that delegation is captured using the DoSA online form, available within PeopleSoft. This form identifies which projects the delegation applies to, spending limits, and the time period that the delegation is for. This might be a responsibility that you take on, depending on your department's setup and your role.

Individuals who are granted signing authority should have adequate knowledge of the research project to determine if the items purchased are both eligible and appropriate, and should not be the same person who authorizes and reviews expenditures. Delegations should only be provided to individuals who can make spending decisions independent of the PI. Delegations should not be made for administrative convenience.

DOSA are integrated into Mustang Market and some of the Western internal store operations (for example, chemstore, bookstore). However, PI authorizations (or delegate) should be also captured and retained for allocations (JEs), Pcards (dept card), salaries/stipends, and travel booked through FCM. The same person should not authorize and review expenditures.

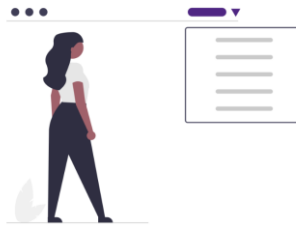
**** For those seeking delegation for MM purchasing they will now be required to**

complete the on-line MM training modules prior to delegation being approved.

If you are processing any expense for a PI, it's important that you retain the PI's authorization (email, completed form, or ink signature). Research Finance or Internal audit may also request proof of PI authorization for quarterly and annual reviews.

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Other items you need to consider when you think about managing the funds of a research project are: revenue, sub-grants, and journal entries.

Project Revenue

- Project Revenue:
 1. Payments from funding agencies
 - DO NOT deposit funds through the Central Cashier
 2. Internal revenue transfers
 3. Invoicing – generated by Research Finance



The funds deposited or transferred into a project are the project's revenue. There are three ways that revenues are usually received:

1. Most Sponsors send us revenues by direct deposit or cheque.
 - Most cheques come directly to us in Research Finance. If you receive a cheque related to research in your unit please send the cheque to us in Research Finance, noting the project number. This allows us to monitoring cash flows and ensure that revenue is deposited into the appropriate project. We make sure that revenues from different sources are not commingled in a research project, keeping each Sponsor's funds separate, because each sponsor has different spending restrictions and reporting dates.
2. Internally funded projects have the revenue transferred by journal entry, using the transfer lines 59xxxx and 69xxxx.
3. Revenue is also recorded by invoicing the sponsor. Most research contracts require that we send an invoice to obtain the funds and we prepare those invoices in Research Finance, according to the terms of the contract.

If the contract requires that we send invoices based on meeting certain milestones / deliverables, the PI should contact Research Finance as the milestones are completed so that the invoices can be created at the appropriate times.

Sub Grants

The screenshot shows the Western University Research Finance website. The top navigation bar includes links for CORPORATE ACCOUNTING, FINANCIAL SYSTEMS, PROCUREMENT SERVICES, RESEARCH FINANCE, and TREASURY & INVESTMENTS. The breadcrumb trail is Home > Research Finance > Financial Management of Research Projects. The left sidebar lists links for Research Finance, Financial Management of Research Projects, Tri-Agency Information, Major Sponsor Guidelines, Institutional Projects - Post Award, and FAQs. The main content area is titled 'Financial Management of Research Funds' and contains a description of the online reference tool. Below the description is a list of links: Accountabilities, Delegation of Signing Authority, Project Activation, and Receiving and Sending Funds. The 'Receiving and Sending Funds' link is highlighted with a yellow border.

* Contact Research Finance in these situations *



Sometimes, a researcher is collaborating with a faculty member at another institution, and they need to transfer research funds to their collaborator or receive funds from their collaborator.

These fund transfers are referred to as “sub-grants”.

Research Services will prepare a subgrant agreement outlining how the funds can be spent and the financial reporting requirements. Funds will be released subsequent to sign off.

For in-coming subgrants Research Services reviews the agreements and initiates a new research project in the ROLA system for the Western researcher to hold the funds from the lead institution.

This slide shows you the location on the research finance website where you can find useful information related to sub-grants.

Journal Entries

- Consider expense eligibility & the project period
- When moving Supplies/Services/Travel expense:
 - Identify the expenses being moved by referencing the Accounts Payable (A/P) voucher number(s)
- When moving Salary expenses:
 - Include the employee ID# and indicate which time period of salary is being moved
 - Move the associated benefits



Sometimes expenses need to be moved from one project to another, and this is accomplished by processing a journal entry.

Before entering a journal to move expenses we need to:

- ensure that the expense being moved has actually been incurred (we're not able to move expenses that haven't been incurred yet, or that don't exist in the G/L)
- ensure that the expenses are eligible and related to the project they are being moved to
- And ensure that the expenses were incurred during the project period of the project they are being moved to.

(Sometimes people are tempted to clear an old over expenditure by moving old expenses onto a brand new project. If the expenses being moved were incurred before the new project's start date, unfortunately those expenses aren't eligible).

Most importantly: when entering your journal, the specific expenses must be identified.

If your researcher asks you to move \$2,500 from one project to another, they need to identify the specific charges that are being moved, and those need to be reflected on your journal. You can reference the Accounts Payable (A/P)

voucher number on the journal line for each invoice you move, or expense claim number for reimbursements.

If your journal moves salaries, be sure to include the employee ID number in the reference field and identify which weeks or months of salary you are moving. Ensure that you also move any benefit expenses associated with the salary that you move.

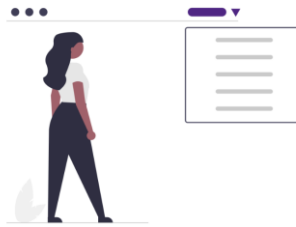
All of this information is required for audit purposes, where the auditors will ask for the supporting documents for every selected expense. If all we have is a journal that says "moving supplies" - and \$2500 has been debited to the Supplies Line, we have no way of knowing which supplies those are and vendor invoices to show to the auditor.

And a final note, before you complete the journal you should have the written approval of the Account Holder accepting the charges (or his/her delegate), and this approval should be retained.

****Mention handout re: journal entries that is available after the session****

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In this section we'll talk about spending project funds.

Salary and Benefit Expenses

- Many sponsors require salary and benefit expenses to be reported **by type**:
 - Undergraduate, Masters, Doctoral, Postdoc
 - Canadian or International
 - See handout or webpage for a list of salary codes
- Severance pay/salary continuances:
 - Generally not eligible or only a portion is eligible
 - Check with Research Finance first



As an administrator reviewing / monitoring Projects it is useful to know about the common types of expenses you'll see. The cost of research personnel is often the largest expense for a researcher.

When we charge salaries and benefits to a project, it's important that we use the appropriate six digit expense account because many sponsors, including the Tri-Agency, require us report salary expenses by category.

- Handouts you will receive after the session include a list of commonly used account codes...You can see that there are separate codes for Undergrad Students, Masters Students, Doctoral, and Postdoc, and that there are codes to indicate if they are Canadian or international.

If an employee paid from a research project is terminated, severance or salary continuance is paid to the employee as required by the Ontario Employment Standards Act. However, the cost of that severance/salary continuance is not necessarily an eligible expense on the project. Each sponsor has their own guidelines and many sponsors consider this to be ineligible.

Please contact RF to determine expense eligibility on a case by case basis.

Goods and Services Expenses

Procurement Methods:

- Mustang Market (POs or Invoice Attached)
 - Routed to the PI/Purchasing Delegate for approval
 - Purchases over \$10,000 require competitive process
- Purchasing Cards (P-cards)
 - For smaller dollar purchases
 - Generally can't be used for travel
- Western internal services and stores
- Petty Cash



Many of you are involved with purchasing Goods & Services here at Western, and this occurs on Research Projects in the same way you would make a purchase on an operating account.

1. The most common method of procurement is through Mustang Market which is Western's web-based requisitioning tool.
 - In Mustang Market, you can shop for products from Western's preferred vendors, where discounts have been negotiated, or with new vendors. MM is like any other on-line shopping site – you put items into your electronic shopping cart and when you check out, you indicate the project or program to be charged.
2. The Western Visa Purchasing Card (or P-Card) is a credit card for low dollar purchases. There is no cost associated with this program and it is a preferred alternative to petty cash or personal credit cards. Show of hands – how many of you use a PCard? If you do, you will know that if you provide the Pcard to others, while they can use it, we don't recommend because as the Pcard holder, you remain accountable for all purchases and for reconciling the card at month end.

If you need more information on MM or Pcards, contact Procurement Services or check the information on their website.

3. Internal stores such as Bookstore and the ChemBio store, can process an order directly to a speed code. The person placing the order must be either the PI for the project, or their DoSA delegate. These store operations check for purchasing authority for every order.
4. Petty Cash can be used for small dollar items. Complete the Petty Cash Reimbursement form on our website, that can then be submitted in person at the Cashier's Office in Financial Services. The cashier requires original receipts, signed by the PI or DoSA delegate.

Travel Expenses

- Travel & Expense Claims
 - On-line claims (PeopleSoft Financials)
 - Approver should ensure expense eligibility
- Direct Travel
 - Online travel bookings
 - Corporate discounts on flights, trains, hotels, car rentals
 - Flights and trains charged directly to speedcode

http://www.uwo.ca/finance/accounting/travel_expense_reimbursement.html

https://www.uwo.ca/finance/procurement/preparing_to_travel/index.html



Those who incur expenses while on Western business or have out-of-pocket costs they can seek reimbursement using the Travel & Expense Claim System (on-line) in PeopleSoft Financials.

This process is intended to reimburse people for travel expenses and subject fee. PIs and research personnel should not be purchasing lab supplies or equipment out of their own pocket and requesting reimbursement. Those items should be ordered through MM to ensure that Western pays the lowest price and to ensure that we complied with the Broader Public Sector Accountability Act when required.

All Travel & Expense claims are routed to an administrative reviewer, who should ensure that the expenses are eligible on the project, and that there is a receipt for every expense claimed.

The claims for research personnel or students are also routed to the account holder for approval, or to the department Chair if the claimant is the PI and account holder.

When booking plane and train tickets through Western's online booking service - Direct Travel, the expenses can be charged to a speedcode directly.

We have an Operational Excellence session on what is required when completing a T&E claim that you might find helpful to attend.

Project Costs

Total dollar
amount on vendor
invoice

Does not
equal

Cost to the
research project

Why not?

- The HST rebate <https://www.uwo.ca/finance/accounting/hst.html>
- Foreign exchange <https://www.uwo.ca/finance/travel/docs/foreign.txt>
- Import/customs charges
https://www.uwo.ca/finance/procurement/customs/importing_goods.html



- Once the Accounts Payable department pays the vendors for the goods and services, and reimburses employees for their travel, these expenses are posted to the project.
- As you may already know, the charge that you see in the project is not the same as the total amount of the vendor's invoice.

Does anyone know why? (Hint) – the amount charged to the GL is close to the total charge from the vendor but usually it's a bit less. Why would it be less?

- The HST is a value added tax, and Western is entitled to a partial rebate from the government on the HST that we pay. The rebate is calculated at the time the expense is processed, and the charge to the project is the invoice total minus our rebate. If you're interested in how HST works....consult link
- Other reasons that the charge to the project may be different than the amount on the vendor invoice are:
 - If the vendor invoice is in a foreign currency, it will be converted to

Canadian in the G/L.

-
- If the product was imported, there might be charges for customs brokerage, duty, and self assessed taxes.

Encumbrances

- Payroll Encumbrances:
 - Calculated for monthly paid employees (not hourly)
 - Encumber until the end of the Budget Period or the end of the employee contract, whichever is earlier
- Purchase Order Encumbrances:
 - PO issued but vendor invoice not yet processed by A/P
 - Once invoice processed: Expenses ↑ Encumbrances ↓
- Overhead Encumbrances
 - Funds reserved for overhead are encumbered



Next we will talk about encumbrances and how they impact our research projects.

An encumbrance is simply a future commitment. We record encumbrances to show a complete financial picture of the project and provide the account holder with the amount of funds available to spend.

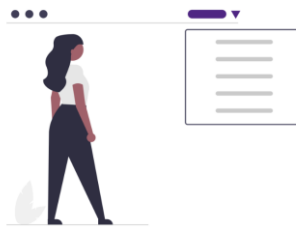
There are three kinds of encumbrances on research project:

1. The first is a payroll encumbrance.
 - For monthly paid employees the salary and benefits planned for future months will encumber until the end of the BUDGET PERIOD (referenced earlier) or the END of the EMPLOYEE CONTRACT, whichever is earlier.
 - Hourly paid employees do not encumber, because their future costs aren't known – their hours will vary.
2. The second type is a PO encumbrance.
 - A PO encumbrance means that items have been ordered from a vendor but the vendor's invoice hasn't been processed by Accounts Payable yet.
 - Once that vendor invoice is processed, the item will appear in the G/L as an expense and the encumbrance will clear.

3. The third type is an Overhead encumbrances. Overhead is the portion of the project funds allocated to the university to cover the indirect costs of research. Not all research projects have overhead, but those that do will show the overhead as a separate budget line item.

Session Topics

1. Overview of Research Projects
2. Getting Started
3. What do I need to know?
4. Managing Funds
5. Project Spending
- 6. Monthly Research Statement & GL Inquiry**
7. Tri-Agency



So we've talked about managing funds and project spending – now we're going to talk about the tools that exist to help researchers and administrators stay on track.

Why we need to monitor Projects

- Sponsors are specific about how funds can be spent
 - Failure to comply may result in loss of funding
- Sponsors require annual / quarterly financial reports
 - Research Finance compiles information based the transactions listed in the financial system
 - Rely on documentation and details to provide accurate information
- Scheduled and random audits are done each year
 - Sponsors, KPMG, internal audit, Finance
 - Oversight, level of compliance



Sponsors are specific about how funds can be spent.

Failure to comply may result in loss of funding, which can impact a researcher's career and harm Western's reputation

Many sponsors require annual or quarterly reports

Research Finance compiles information based on the transactions listed in the general ledger

Rely on documentation and details to provide accurate information

Scheduled and random audits are done each year:

- Sponsors, KPMG (our external auditors), Internal audit department or Finance.
- Important to have oversight, which helps us to evaluate the level of compliance with sponsor guidelines and institutional policies and procedures.

Our Monitoring Tools

- PeopleSoft Monthly Research Statements
 - Run & distribute to PIs upon notification of m/end close
 - Current month activity, YTD activity, current encumbrances and the 'Funds Available' are listed
 - Distribute & store carefully to respect confidentiality of information
- GL Inquiry
 - Updated daily/viewable any time
 - YTD activity, current encumbrances and the 'Funds Available' are listed
 - Transaction lists can easily be exported to Excel



We use a number of different tools and processes to ensure that we pass audits, adhere to spending requirements and maintain appropriate funding levels. Researchers, Administrators, Research Finance staff and anyone else involved in overseeing projects use these tools to review accounts and flag potential issues that require follow-up. These steps help researchers stay on track and assists with keeping their funding secure.

Thousands of transactions are recorded in Western's General Ledger everyday.

The monthly research statements and the GL Inquiry organize those transactions by expense type and by project. Some researchers print their own statements, but in general, the Monthly Research statements are run by a departmental administrator and distributed electronically to the researchers.

Director of Research Finance sends out an email when each month-end is complete. In addition to reminding departments to run and/or distribute the statements, the emails generally include some helpful reminders about research administration. If you aren't on the mailing list and would like to be, you can send an email to your Financial Officer in Research Finance to be added.

The other way to view a financial summary of a research project is through GL

Inquiry in PeopleSoft. GL Inquiry provides the same information as the Monthly Research Statements, it is just displayed in a different format. In GL Inquiry you easily can drill down to look at transaction level detail for ANY Fiscal Year or Period. You can also export the transaction list directly to Excel in one click.

We will look at both of these tools.

Monthly Research Financial Report

- Check the *Budget Period End Date*
 - Ensure there will be funds for any encumbrances
- Summary section is a great starting place
- Actual Activity provides detail that adds to the summary amounts



With your pre-work you watched a video on the Research Finance Monthly statements, which was created to show users how to read and how to run their monthly statements. I want to highlight a few sections you may want to focus on when looking them over in the future:

- BUDGET PRD END DT important because of encumbrances. HR (salary/stipends) encumbrances are calculated based on the budget period end date or the termination date of the employee. HR encumbrances do not calculate for the entire project period. Encumbrances listed on the monthly statement and in the GL are only for the current budget period.
- Summary section provides a good snapshot of the project - Budget, Spending by expense category for both the Month and Year-to-Date cumulative and available balance.
- Following the summary section is the transactional details of the Actual Activity and the Encumbrances

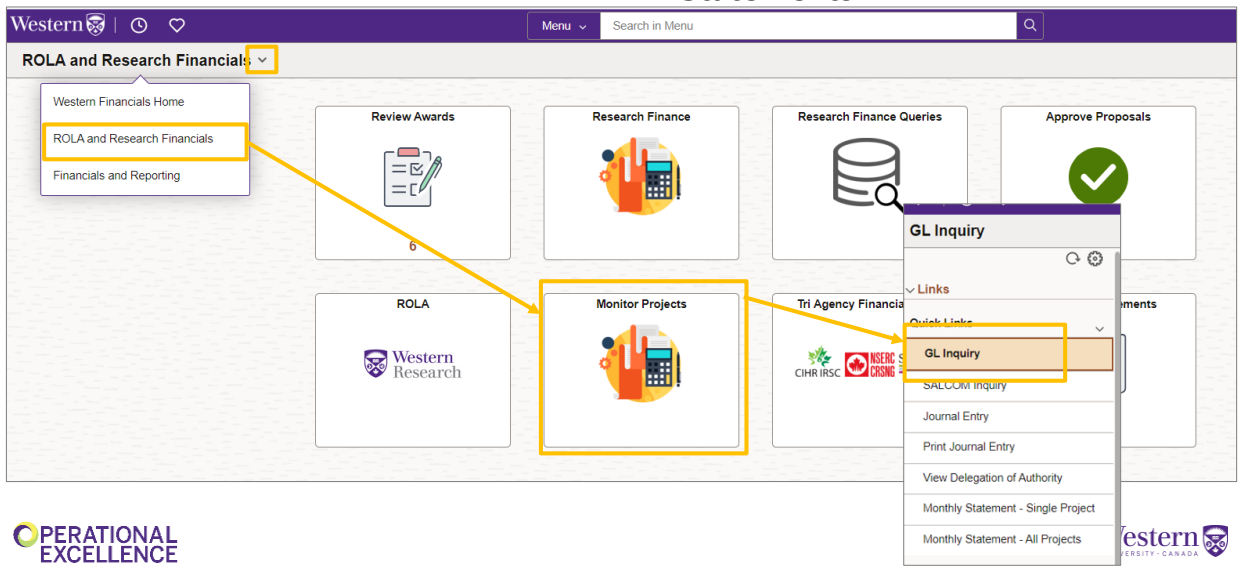
In the Research Fund (unlike other funds), the name and employee ID of the person paid is listed for every pay charge so that the PI knows who has been paid. Because of this confidential information, everyone with access to the Monthly Research Statements needs to be mindful of how these documents are

distributed and stored.

Now we will look at our other GL Reporting tool, which is the G/L Inquiry

G/L Inquiry – Navigation

Shows the same info as the Monthly Research Statements



There is an entire training session available just on GL Inquiry (please sign up if you need to) so my overview today will hit the highlights of GL Inquiries on research projects.

To navigate to G/L Inquiry, select the Western Financials Home and click on the ROLA and Research Finance, then select the Monitor Projects title and select GL Inquiry from the menu on the left.

After entering the FY, Period, and research project you're inquiring into, you'll see a screen with:

- a Header section and then
- a section with a financial summary and dates.

GL Inquiry Header

GL Inquiry

[Inquiry Criteria](#) [YTD Summary](#) [Research Summary](#) [Account Totals](#)

Month End		FINAL	
Status:			
Project ID:	R5571A01	Structural and Functional Meas	Status: A P.I.: Cradle, Leitha
Dept:	220600	Psychology	Reference: 05572-2017 RGPIN
Funding Source: NATURAL SCIENCES & ENGINEERING RESEARCH			
Sponsor Name: NATURAL SCIENCES & ENGINEERING RESEARCH		Financial Officer: Christian Zekany	
Account Holder: Cradle, Leitha			
Recipient:		Major Program: DISCOVERY GRANTS	
Speed Code:	PEDC	Close Out Period: 03	Budget Status: Open Fiscal Year: 2021 Period: 6



The Header section shows us (use pointer):

- The FY and Period for this inquiry,
- the Project number, Project Title, PI name, Sponsor just like on the Monthly Research Statement
- and it also shows us the name of the Financial Officer to contact in Research Finance

GL Inquiry Summary/Dates

Budget:	\$61,446.06	Cash Received:	\$-26,000.00	View Details
Total Spent:	\$17,538.71	Funds Transferred:	\$0.00	
Encumbered:	\$2,176.04	Balance Forward:	\$-35,446.06	
Funds Availability:	\$41,731.31	Total Revenue:	\$-61,446.06	
Tot Restricted Budg:	\$0.00			
Budget Start Date:	01-APR-20	Project Start Date:	01-APR-17	
Budget End Date:	31-MAR-21	Project End Date:	31-MAR-22	



The lower section is a summary of:

- the Budget (the amount of funds authorized for the current Budget Period),
- the amount Spent in this Budget Year
- the Amount Encumbered as of today,
- and the all important 'Funds Available' is calculated. Of course the Funds Available is calculated as: Budget minus Total Spent minus Encumbered.

If the result is a positive number, there are funds left to spend. If the result is a negative number, the project is overspent.

(illustrate that these totals are the same as the figures on the summary statement).

Clicking on the View Details icon in this section will allow you to drill down and see the individual transactions that make up these totals

GL Inquiry View Details

GL Inquiry					
Account 621900		Services			
(1) Reporting Budget	(2) Control Budget	(3) Actuals	(4) Encumbered	(2-3-4) Available	
\$0.00	\$0.00	\$900.00	\$0.00	\$-900.00	
Account 622000		Supplies			
(1) Reporting Budget	(2) Control Budget	(3) Actuals	(4) Encumbered	(2-3-4) Available	
\$0.00	\$0.00	\$72.38	\$0.00	\$-72.38	
Account 622470		Supplies - Gasses			
(1) Reporting Budget	(2) Control Budget	(3) Actuals	(4) Encumbered	(2-3-4) Available	
\$0.00	\$0.00	\$110.32	\$0.00	\$-110.32	
Account 622480		Supplies - Lab			
(1) Reporting Budget	(2) Control Budget	(3) Actuals	(4) Encumbered	(2-3-4) Available	
\$0.00	\$0.00	\$2,572.39	\$414.81	\$-2,987.20	
Account 631400		Registration Fees			
(1) Reporting Budget	(2) Control Budget	(3) Actuals	(4) Encumbered	(2-3-4) Available	
\$0.00	\$0.00	\$101.98	\$0.00	\$-101.98	
Totals					
\$0.00	\$61,446.06	\$17,538.71	\$2,176.04	\$41,731.31	

The view details option provides a list of revenue and expense types that have transactions during the current fiscal year. Drilling down again on any one of these categories will provide a list of the individual transactions.

GL Inquiry Drill Down to Transactions

Report ID: UFSGL009
Inquiry Name: INQUIRY

Western University
Actual Journals Detail
From Period 1 to 6, 2021
Month End Status: FINAL

Page: 1 of 1
Run Date: 2021-02-11
Run Time: 00:48:18

Business Unit: UWO Fund: 2 Research Department: 220600 Psychology
Project: R5571A01 Structural and Functional Meas Account: 605545 Equipment - Lab

SpeedCode: PEDC



Prior year balance: 0.00

Per	Src	Journal	Date	Operator	Line Ref	Ref	Invoice	Description	Line Description	Amount	
3	AP	0002429523	2020-07-08	PSOPER	S0364931	P0256412	6826643	Uline Canada Corporation	7x1274" Storage Bins (Red)	68.44	
3	AP	0002429523	2020-07-08	PSOPER	S0364931	P0256412	6826643	Uline Canada Corporation	Mobile AV Cabinet	360.16	
3	AP	0002430809	2020-07-17	PSOPER	S0366223	P0258361	00018519	Tucker-Davis Technologies Inc	USB3 to ZBUS interface Quote#	1,702.93	
3	AP	0002432309	2020-07-31	PSOPER	03656617		0347353491	Thompson Ahern & Co Ltd	Invoiced GST	23.34	
3	AP	0002432309	2020-07-31	PSOPER	03656617		0347353491	Thompson Ahern & Co Ltd	CUSTOMS: P0258361	11.17	
5	AP	0002436213	2020-09-10	PSOPER	S0373295	P0263873	7385900	Fisher Scientific Co Ltd	277A STYLE SCISSOR	8.77	
5	AP	0002436213	2020-09-10	PSOPER	S0373295	P0263873	7385900	Fisher Scientific Co Ltd	SHEARS BONE CUTTING	27.08	
5	AP	0002436213	2020-09-10	PSOPER	S0373295	P0263873	7385900	Fisher Scientific Co Ltd	181-SE STYLE #3 SCALPEL	17.85	
									HANDLE		
5	AP	0002437132	2020-09-18	PSOPER	S0374558	P0263873	7398853	Fisher Scientific Co Ltd	BLUMENTHAL BONE RONGEURS Ø	73.30	
5	AP	0002437608	2020-09-23	PSOPER	S0375280	P0263873	7405486	Fisher Scientific Co Ltd	BONE SHEAR HEAVY DUTY	26.67	
									CUTTER		
6	ONL	0002441300	2020-10-26	NLNUZUM	7383671			Transfer of a portion of Fishe	Equipment - Lab	168.26	
										Total:	2,517.77
										End Total:	2,517.77



Which looks like this – it's in pdf format. If you need to export that list of transactions to Excel you can do that simply by clicking on the Excel icon near the top right of the page.

External Financial Reporting is...

- Completed by a FO in Research Finance
- A summary of revenues received and expenses incurred for a period
- Compiled from the PeopleSoft General Ledger
- An attestation that expenses reported:
 - are directly related to the research project
 - are for actual goods/services received & work performed during the period
 - have details/supporting evidence available
- Subject to audit



External reporting:

1. Many funding agencies require financial reporting - either on an annual, quarterly or monthly basis.
2. These financial reports are prepared by Financial Officer in Research Finance – researchers should not prepare or submit their own financial statements to a sponsor.
3. Financial reports to sponsors are compiled from the data in Western's General Ledger, and they are an attestation -- a declaration. By signing a financial statement, the PI and the FO are saying that the expense reported:
 - are directly related to the research project;
 - are for actual goods/services received or work performed during the period;
 - have details/supporting evidence available. This is important because financial statements are subject to audit.

Audits



What is the purpose of an audit?

Auditors scrutinize supporting evidence to verify:

- That the expenses are eligible and followed the guidelines/terms
- That expenses listed on the financial report are true and accurate
- That Western has internal controls to be good financial stewards



Some of you may have had experience with an audit, some may not. There's nothing wrong with asking the question: what is the purpose of an audit? There is actually more than one purpose.

1. To verify that the expenses incurred followed the funding agreement or sponsor's guidelines. For example, if the sponsor allows only economy air travel, they'll review travel claims to ensure that there are no expenses for business class travel.
2. To verify the expenses listed on our financial report are true and accurate (in other words – that we actually spent the money the way we said we spent the money)
3. To review / evaluate our internal controls – our processes, policies and practices. The auditors are evaluating whether we have the necessary supports, controls, and infrastructure in place to provide sound administrative oversight for the funds awarded to our researchers.

Your Help: Supporting Evidence

Documents!

Documents!

Documents!



Payroll records, contracts, vendor invoices, travel receipts, cheques & EFTs:

- Prove that Western actually paid an employee or vendor (that an expense was incurred)
- Provide details on each charge to the project



Let's talk for a minute about supporting evidence ... what do we mean when we say 'Supporting Evidence'?

In short, we mean documents, and we may come back to you for this support.

Supporting documents may include things like payroll ledgers, employee contracts, invoices, receipts, cheques and EFTs – these prove BOTH that the expense was real (actually incurred) and they provide details on what was charged to the research project. Proof of PI approval is also heavily reviewed in all audits.

Supporting Evidence & Manual Journal Entries

Report ID: UFSGL751
Query Name: UFSGL751X

Journal Entry Detail Listing
Journal: 0002396999 Date: 2019-11-20
Journal Status: P Budget Status: Valid

Page: 1 of 1
Run Date: 2020-01-23
Run Time: 18:34:20

Operator:

Source: ONL Move expenses from R2113A25
to R2113A26 and R2113A29

Line #	BU	Line Ref.	Line Descr	Account	Fund	Dept	Program	Project	Amount
1	UWO	E023486	Travel - General	645000	2			R2113A26	120.62
2	UWO	S0238955	Supplies	622000	2			R2113A29	100.00
3	UWO	E023486	Travel - General	645000	2			R2113A29	213.18
4	UWO	S0238995	Supplies	622000	2			R2113A25	(100.00)
5	UWO	E023486	Travel - General	645000	2			R2113A25	(333.80)

Good journals reference the original source documents and have a good description



Circling back to what was mentioned earlier, let's look at how JEs impact an audit and what you can do to ensure we pass any that come our way.

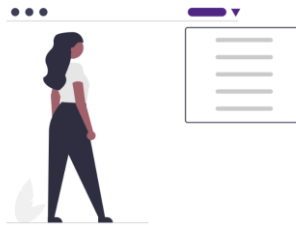
Here is an online Journal Entry that's moving Travel and Supplies expenses from project R2113A25 to A29. The description on the journal is 'to fix over expenditure'

A good JE includes a reference to the expenses being moved AND a good description, so as you do your reviews please look for this detail and follow up where it is not provided. That will save us all time and help us keep funding

Before we finish this section, I'd like to quickly talk about moving salaries, as this occurs quite often. When posting a JE to reallocate salaries and benefits we MUST include the employee # in the Reference field. In the description, make note of the time period or date range for the salary reallocation. This is important both for audit and also for reporting purposes.

Session Topics

1. Overview of Research Projects
2. Getting Started
3. What do I need to know?
4. Managing Funds
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6. Monthly Research Statement & GL Inquiry
- 7. Tri-Agency**



For the final section we will briefly review some key points about Tri-Agency awards – overview, guidelines, monitoring and areas of concern **so that you know what to look for specific to these types of funds.**

Section 7: Tri-Agency Overview

- NSERC, SSHRC, CIHR, CRC, NCE, NFRF, CFREF and RSF
- \$89m in 2024
- 1600+ research projects



Let's start with what the Tri-Agencies are: they are comprised of NSERC, SSHRC and CIHR.

[Natural Sciences and Engineering Research Council of Canada (NSERC), Social Sciences and Humanities Research Council of Canada (SSHRC) and Canadian Institutes of Health Research (CIHR)]

Also under their umbrella are the Canada Research Chairs, Network Centres of Excellence, New Frontiers Research Fund, Canada First Research Excellence Fund and Research Support Fund. These agencies also have additional guidelines which can be found on their respective websites.

We've included this section because the Tri-Agencies provide significant research dollars to Western (\$89M in 2024). Most, if not all departments and Faculties on campus have Tri-Agency awards. Also, almost every researcher, if he/she has an active research portfolio, will hold more than one Tri-Agency award over their career.

Tri-Agency - Guidelines

- Principles-based approach
- Institutional policies and controls
- 5 Directives
- Additional reference material available on the Research Finance website



The Tri-Agencies moved to a principles-based approach for managing their funds as of April 1, 2020. This approach is less prescriptive and leverages our institutional policies and controls to ensure the appropriate accountability and use of grant funds. Important to your role in the oversight function and in processing transactions is knowing our institutional policies, understanding the principles and following financial practices.

The 5 Directives simply lay out specific language related to 5 groupings of expense categories:

- Employment & compensation
- Goods & Services
- Travel
- Hospitality
- Gifts/honoraria & Incentives

More information and reference material / links can be found on our website.

Tri-Agency Principles

Principles

- Directly related to the funded research
- Not provided by the institution
- Effective and economical
- Not result in personal gain

****Order of Precedence for 'Appropriate Use':***

Some Tri-Agency programs explicitly allow/disallow specified expenses in their Funding Opportunity detail. Any special expense eligibility rules for a funding program **take precedence** over the Guide.



When processing expenses this is key:

The 4 base principles which govern the use of grant funds can be found in Part 2 of the Tri-Agency Guide on Financial Administration.

These principles provide high-level guidance that will allow grant recipients and administrative staff to make expense eligibility determinations.

Let's look at these 4 principles briefly.

An expense is deemed to be eligible if it complies with Western's institutional policies and meets **ALL** of the following conditions:

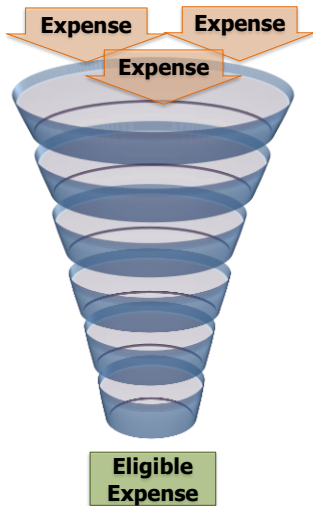
1. It is directly related to the funded research. A **Direct Cost** is defined as an essential expenditure that would not have been incurred had the grant not been undertaken. Therefore, these expenses should be directly assigned to the project with a high degree of accuracy.
 - Travel and accommodation for field research related to the project scope is a good example
2. The expense must **not normally be provided** by Western. This will likely vary across campus, but within a department there should be consistency with regards to the support they provide to each researcher. Ex. supplies and computers. The intention here is to prevent Tri-Agency funds being used for items that Western typically provides to its researchers.

- Utilities (heat & hydro) would be a good example of an expense that is normally provided by Western and therefore would not meet this condition.
1. The expense must be an **effective and economical** option. It must achieve the intended outcome with due regard for minimizing cost and avoiding unnecessary expense.
 - Lowest cost hotel accommodation serves as an obvious example of most economical.
 2. Finally, the expense must **not result in personal gain** and cannot serve an individual's interests or personal advantage that outweighs the benefit to the research activities.
 - Hotel accommodations that extend several nights beyond the final day of a conference is an example of violating this condition.

It is important to note that many of these conditions can be inter-connected and often an ineligible expense can violate more than one condition.

Please note the concept of Order of Precedence must be kept in mind when considering eligibility and the principles for appropriate use of grant funds. Order of Precedence simply acknowledges that some programs may have specific or unique rules for their awards and that there are several governing sources when it comes to expense eligibility, namely (1) funding program opportunity provisions, (2) The TriA's Principles & Directives, and lastly (3) Institutional policy. One must consider the implications of each of these sources of governance when determining expense eligibility.

Tri-Agency – Expense Eligibility Framework



Eligible expenses pass all filters:

- **Direct cost**
- **Not normally provided**
- **Effective & economical**
- **No personal gain**
- **Appropriate authorization**
- **Allowed by Directives/Program**
- **Incurred per Western policy**
- **Between Start & End Date**

As a reminder make sure all of this is in place before you process expenses.

Let's put it all together to create an approach you can use to determine if an expense is eligible or not eligible.

We can think of expenses as having to pass through a number of filters to be considered eligible. Consider these criteria to filter out the eligible from the non-eligible:

Tri-Agency - Guidelines

Tri-Agency site:

https://www.nserc-crsng.gc.ca/InterAgency-Interorganismes/TAFA-AFTO/guide-guide_eng.asp

Research Finance website:

https://www.uwo.ca/finance/training_reference/index.html

- Tri-Agency Guide on Financial Administration
- Determining Expense Eligibility – Reference Tool

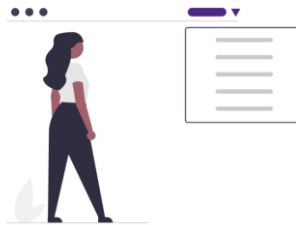


The Tri-Agency Guide on Financial Administration (TAGFA) can be found at the link on this page.

Also, in the Research Finance section of the Financial Services Training web page you'll find many Western specific resource to assist you, including a helpful chart entitled "*Determining Expense Eligibility - Reference Tool*" that lists what is and what is not an eligible expense.

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Contact Information

Name / Department	Contact Information
Research Finance General Inquiry:	resfin@uwo.ca
You can find the name of the Financial Officer for each Project on the GL Summary.	



If you have questions or need help in the future, please contact the Research Officer for the project. This can be found on the GL Summary in Western Financials.