



UNIVERSITY OF  
CALGARY

# Research Accounting

## Post Award Financial Administration

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Research Accounting

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# UCalgary Finance Overview

- We are composed of several units, which manages all UCalgary financial activity.

## **Supply Chain Management (SCM)**

- Procurement and purchasing.
- Pcard and T&E card programs.
- Distribution services.

## **Financial Operations**

- Payroll
- Accounts Receivable
- Accounts Payable
- UService helpdesk (point of contact for Finance, IT and HR questions and support).

## **Finance Services**

- Institutional budgeting and forecasting processes
- Financial analysis support for Executive and Senior Leadership.

## **Financial Reporting**

- Institutional financial system administration and controls (general ledger, eFin.
- Internal Controls and Compliance.

## **Research Accounting**

- Compliance and Eligibility oversight of project expenses.
- Financial reporting , analysis and audit engagements (research projects).

## **Treasury & Investments**

- Stewardship of UCalgary endowment and non-endowed cash assets.
- Procedures relating to cash management and investments.

# Statistics

- UCalgary has over 17,600 active projects:
  - 11,200 externally restricted
  - 5,600 Operating
  - 800 other
- There are over 2,400 new projects set up each year, and a similar number of expired projects are closed.
- Research Accounting submits over 5,000 financial reports to various sponsors annually.
- Research Accounting reviews over 130,000 transactions annually.

# Research Accounting

Research Accounting supports Project Holders with the post-award financial administration of sponsored research and operating funds.

## What we do:

- Review all project expense transactions to ensure they are compliant and eligible with the funding agency agreement, and University guidelines and policies. Such as, Purchase Requisitions, Pcard Reconciliations, Expense Reports, Supplier and Non-Employee Payment Requests, Salary and Scholarship transactions and journal entry corrections
- Prepare and submit financial statements and reports based on Milestones:
- Financial analysis, forecast and budget support for externally restricted projects.
- Participate in internal or external audit coordination.
- Special Projects
- Compliance Certificate

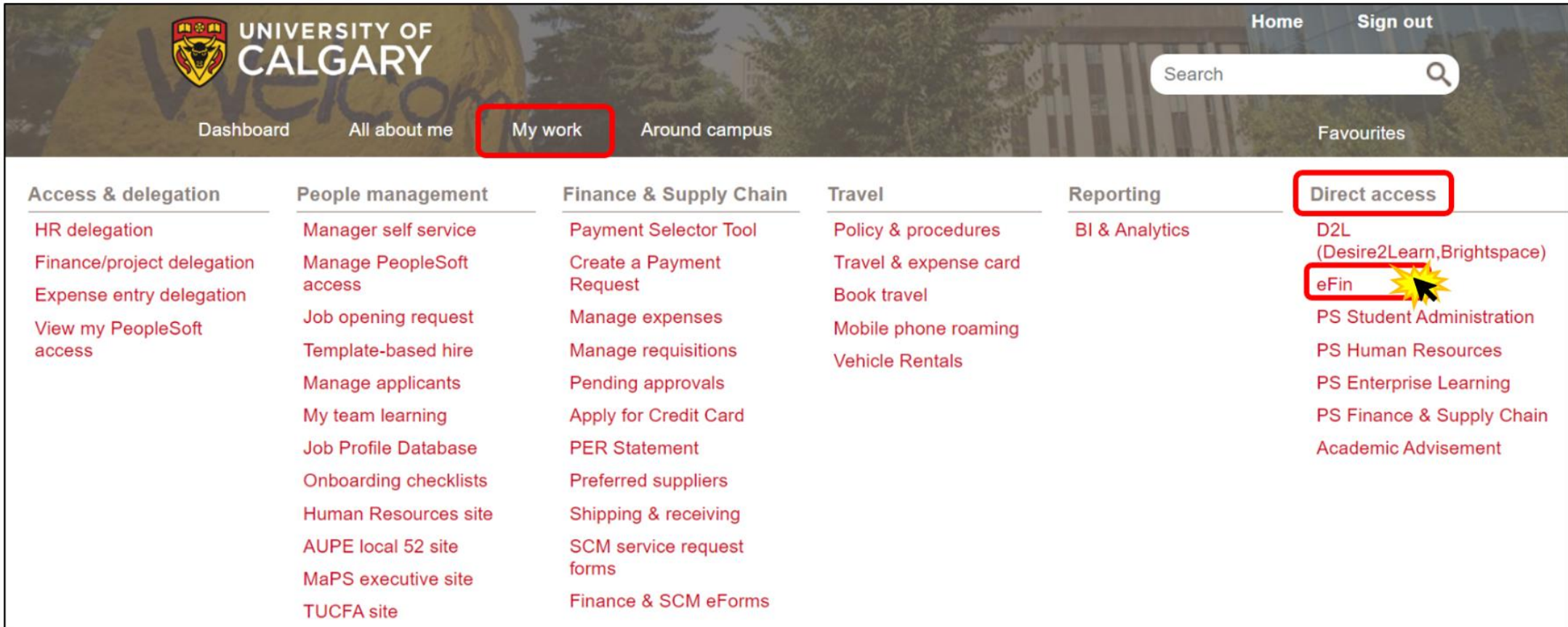
# Project Classification

- Grants are usually paid-up front or on a pre-arranged payment schedule and may require an annual Financial Report as per terms of the Notice of Award.
- Claims-Based Projects allow expenditures on claims are billed to sponsors in arrears, usually every three months. Claim based project appear to be in over expended status.



# Project Viewing: eFin

- All project details, transactions, and attachments can be viewed in eFin.
- To access eFin, log in to the **My UCalgary** portal, on the **My work** tab under **Direct access**, click on the **eFin** link:



The screenshot shows the My UCalgary portal interface. At the top, there is a header with the University of Calgary logo, a search bar, and links for Home and Sign out. Below the header is a navigation bar with tabs: Dashboard, All about me, My work (highlighted with a red box), and Around campus. The main content area is divided into six columns: Access & delegation, People management, Finance & Supply Chain, Travel, Reporting, and Direct access (highlighted with a red box). The Direct access column contains a list of links, with 'eFin' highlighted by a red box and a yellow starburst icon.

Access & delegation	People management	Finance & Supply Chain	Travel	Reporting	Direct access
HR delegation	Manager self service	Payment Selector Tool	Policy & procedures	BI & Analytics	D2L (Desire2Learn, Brightspace)
Finance/project delegation	Manage PeopleSoft access	Create a Payment Request	Travel & expense card		<b>eFin</b>
Expense entry delegation	Job opening request	Manage expenses	Book travel		PS Student Administration
View my PeopleSoft access	Template-based hire	Manage requisitions	Mobile phone roaming		PS Human Resources
	Manage applicants	Pending approvals	Vehicle Rentals		PS Enterprise Learning
	My team learning	Apply for Credit Card			PS Finance & Supply Chain
	Job Profile Database	PER Statement			Academic Advisement
	Onboarding checklists	Preferred suppliers			
	Human Resources site	Shipping & receiving			
	AUPE local 52 site	SCM service request forms			
	MaPS executive site	Finance & SCM eForms			
	TUCFA site				



# Project Viewing: eFin

- Project attachments, including original and revised Notice of Awards, can be found within in the eFin Project Attachment link.

PROJECT HEADER			
Project: 10043536 For The Period: 2024/04 - 2024/10			
Display Options:	<a href="#">Full View</a>	Start Year / Month	End Year / Month
	Project Year: <span>-- Select Year --</span> ▼	<span>2024</span> ▼ <span>April</span> ▼	<span>2024</span> ▼ <span>October</span> ▼
<a href="#">Refresh</a>			

The information on this screen reflects the display options selected.

Project Header

Financial Summary

Research Receivables

Spend Data

Award Info

Project Status: Active

Fund: 60		Project DeptID/Desc: 13410/History		PC Business Unit: UCP01		Sponsor: Social Sciences and Humanities Research Council of Canada	
Project Title	Short Title: Water for the Blind	Long Description: Water for the Blind: Fracking Privileges and the International Construction of Accessibility, SGHRC SIG		Description: Funding from 10037292			
Holder	Holder Name: Amelia Kiddle		Holder Status: A				
Project Chart Fields	Fund: 60	Project DeptID/Desc: 13410/History		PC Business Unit: UCP01		Retain Fund: Refund	
Project Effective Dates	Start Date: Apr/01/2024	End Date: Dec/31/2024		Expiry Date:		2nd End Date:	
Project Funding	Sponsor: Social Sciences and Humanities Research Council of Canada Tri-Council Agency: SGHRC		Reference #1: (1) 10341 Reference #2:		Overhead Amount: \$0.00 Overhead Percentage: 0% Overhead Comments:		Interest Bearing: N Holdback Amount: \$0.00
Overexpenditures	Authorized Overexpenditure Amt: \$0.00	Authorized Overexpenditure Start Date:		Authorized Overexpenditure End Date:		Parent Project: 10030245	
Certifications	Human Ethics:	Animal Care:		Biosafety:		RSO #: 1061216 RMS ID: CRO:	

Administrative View:

Project DeptID/Desc	Location: Project Coating		
Project Classifications	Purpose of Funds: RESEARCH GENERAL	General Classifications: EXTERNAL AWARD	Covid Supplement:
Billing	Frequency of Invoice/Claire:	Agency Invoice/Billing Format:	US Federally Funded: N
Financial Reporting	Frequency of Financial:	Agency Reporting Format:	

Project Team

Name	Type	Contact Information
Amelia Kiddle	Project Owner eFin Viewer	E-mail: <a href="mailto:ahiddell@ucalgary.ca">ahiddell@ucalgary.ca</a> Phone: +1 (403) 220-7710
View Authorizations: Activity: ANY Account: ANY		

Project Delegation - Team Authorization Form:  
<https://www.ucalgary.ca/finance/finance-forms>

Procedures for Using Clinical Trials:  
<https://www.ucalgary.ca/cccr/clinical-research-forms>

Project Attachments:

# Project Viewing: eFin

- Financial summary and detailed drill-down information is available to view by project.
- A green summary box means you have money to spend, as the revenue is greater than expenses.
- Claims will show as red or overspent, as the revenue is collected after the spending has occurred.
- Planned Purchase Order amounts or planned payment of salaries and benefits (HR transactions) are shown as Encumbrances and reduce under-committed funds.

PROJECT HEADER			
Project: 10043536 For The Period: 2024/04 - 2024/10			
Display Options:	<a href="#">Full View</a>	Start Year / Month	End Year / Month
	Project Year: -- Select Year --	2024 April	2024 October
	<a href="#">Refresh</a>		

The information on this screen reflects the display options selected.

Project Header	<b>Financial Summary</b>	Research Receivables	Spend Data	Award Info
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From April 01, 2024 To October 30, 2024 Refreshed On October 30, 2024

Parent Project: [10038245](#)



Fund: 60	Project DeptID/Desc: 13410/History			PC Business Unit: UCP01	Sponsor: Social Sciences and Humanities Research Council of Canada				
	Title	Child Project	Account	Description	Actual (\$)	Budget (\$)	Encumbrances (\$)	Total Committed (ACT+ENC) (\$)	Budget Variance (TOT-BUD) (\$)
+	Balance Forward for Period				0.00	0.00	0.00	0.00	0.00
+	Revenue				(7,000.00)	0.00	0.00	(7,000.00)	(7,000.00)
+	Salary & Benefits				0.00	0.00	0.00	0.00	0.00
+	Other Expenditures				6,880.65	0.00	0.00	6,880.65	6,880.65
+	TOTAL Expenditures				6,880.65	0.00	0.00	6,880.65	6,880.65
+	Over-committed (Uncommitted) Funds				(119.35)	0.00	0.00	(119.35)	(119.35)



# Project Viewing: eFin



- Outstanding Receivables

Project: 10043577

For The Period: 2024/04 - 2024/10

Display Options:	Full View	Start Year / Month		End Year / Month	
	Project Year: -- Select Year --	2024	April	2024	October
	Refresh				

The information on this screen reflects the display options selected.

Project Header

Financial Summary

Research Receivables

Spend Data

Award Info

Research Receivables							
Customer Name	Invoice	Invoice Date	Due Date	Days Outstanding	Amount (\$)	Received (\$)	Balance (\$)
UNIVERSITY OF ALBERTA	RTA000000047933	2024-10-08	2024-11-07	0	296,024.94	0.00	296,024.94
					296,024.94	0.00	296,024.94

Costs for salary related benefits have not been committed. Please allow for these costs where applicable.

# Project Dates

- Extension requests are handled by the Project Holder in collaboration with the Research Services Office (RSO).
- Project spending must be within the project start and end dates.
  - Project END date refers to the last date where funding may be added to a project.  
**(No additional funding may be added to the project after the project end date.)**
  - Project EXPIRY date refers to the last date where project funding may be spent.  
**(Project funding may only be spent up until the project expiry date.)**
- Project holders must close all encumbrances and attest that they are complete before the project can be closed.

# Project Viewing: eFin Resources

1. There are two courses available through the PS Enterprise Learning module

*(My UCalgary → My work → Direct access, click on PS Enterprise Learning)*

- eFin Introduction
- EPRT – Changes to eFin

2. There is also an eFin Navigation Guide located here:

[www.ucalgary.ca/hr/learning-development/how-learning-resources/finance-admin-tasks](http://www.ucalgary.ca/hr/learning-development/how-learning-resources/finance-admin-tasks)

*For assistance with eFin, please contact **UService**  
at [finance@ucalgary.ca](mailto:finance@ucalgary.ca) or 403-210-9300*

# Project Delegation

There three (3) types of Project Delegation:

## 1. eFin delegation

View access only. A PI may add team members to view all project details or can limit their access to view only specific groups or activities. While **Finance delegates** are given **eFin delegation** by default, a PI may change what they can view.

## 2. Finance delegation

Viewing access to all project accounts and activities, AND authority to approve the following financial transactions on behalf of the PI:

- Direct purchases generated using the eProcurement module.
- Internal charges processed through interdepartmental billings.
- Journal entries for expense corrections.
- Applicable to active UCalgary employees only. (General Associates may not be given Finance Delegation access.)

### Note:

When initially giving Finance Delegation authority to someone else, the PI will lose the ability to view and approve the above-mentioned transactions. To retain these functions, the PI should enter their own UCID number as a new delegate, to provision themselves back this authority.

## 3. HR delegation

Authority to approve all HR transactions for the selected project(s) on behalf of the Project Holder.

- Does not provide automatic eFin Delegation (viewing access).
- PI does not lose the ability to approve any HR transactions.
- Applicable to active UCalgary employees only. (General Associates may not be given HR Delegation access.)

# Project Delegation

There are two (2) ways to add team members to view eFin or delegate authority:

- Option 1 - ***Online Delegation***

- see the [Create New Project Delegation job aid](#).

- Option 2 - ***Team Authorization Form***

- complete the manual [TAF](#) form and email it to [finance@ucalgary.ca](mailto:finance@ucalgary.ca)



# Unspent Funds & Encumbrances

- Refer to Notice of Award for details on how to account for unspent funds.
  - Retained at the University via journal entry
  - Refunded to the sponsor via journal entry
- Record transactions into PeopleSoft as soon as you can so that the eFin balance is relevant and accurate.
  - Submit expense claims
  - P-Card Reconciliation
  - Purchase Orders and Receiving activities
  - Non-salary and Salary journal corrections

# Project Holder Accountabilities

Project Holders are responsible for managing their projects by ensuring funds are used in accordance with granting or contracting agency's terms and conditions; following agency guidelines and University of Calgary policies and procedures; and ensuring funds are spent within the allowed budget. Areas of accountability include:

- ✓ Financial Management of Projects
- ✓ Compliance and Eligibility
- ✓ Expenditure Approval
- ✓ Over-expenditure
- ✓ Ethics Certifications
- ✓ Policy Compliance
- ✓ Progress/Status Reports

# Project Holder Accountability

## Compliance and Eligibility

- Ensure expenses are appropriate for the purpose for which funding was provided.
- Ensure expenses are eligible and compliant in accordance with requirements and guidelines of the granting agency, contracting agency and UCalgary policies and guidelines.
- Ensure expenses are in accordance with approved budget.

## Expenditure Approval

- Project holder will approve all expenditures for their projects, or allow a delegate to approve transactions on their behalf.
  - Delegates are not allowed to approve expense claims.
  - Expenditures are approved via the My UCalgary portal using the Integrated Task List, or in PeopleSoft.

## Over-expenditure

- Project over-expenditures are not permitted in general.
- Obtaining approved authorization for over-expenditure, if required.

# Project Holder Accountability

## **Ethics Certifications**

- Ensure proper ethics certifications are active and up-to-date

## **Policy Compliance**

- Adherence with University policies and procedures

## **Progress/Status Reports**

- Ensure any progress/status reports are completed as required by agreement or contract

# Resources

## Human Resources

[HR Admin Tasks | Human Resources | University of Calgary \(ucalgary.ca\)](#)

Includes: hiring people, timesheets, job opening requests

## Finance FAQ

[Finance Processes - FAQs](#)

Includes: externally restricted funds, project set-up, journal entries, fund definitions and fund transfer rules, invoicing and deposits

## Finance

[authority Admin Tasks | Human Resources | University of Calgary \(ucalgary.ca\)](#)

Includes: approving expense transactions, cash advances, purchasing, selecting suppliers, cash and billing, eFin guide

## Finance Forms

[Finance Forms | Finance | University of Calgary \(ucalgary.ca\)](#)

Includes: project maintenance, payroll, deposits, journal corrections, supply chain forms, project over expenditure form

## Research Accounting webpage

[Research Accounting | Finance | University of Calgary \(ucalgary.ca\)](#)

Includes: early release of funds, tri-council, outgoing subgrants, residual balance, and more research accounting specific information