Research Administration at Emory Foundation Program

DAY THREE:
Sponsored Projects Administration
Recap Day 1

- Overview of funding opportunities, mechanisms and resources for seeking funding
- Review of elements of a proposal and general routing and proposal submission processes
- ‘Just-in-time’ procedures, award types and processing
- Contracts – negotiation and common terms and conditions
- Components and preparation of budgets
Recap Day 2

- Account Set-up Process
- Expenditure Monitoring – Part I
- Expenditure Monitoring – Part II
- Closeout Process
Office of Management and Budget (OMB)

- Works cooperatively with grant making agencies
- Leads the development of government-wide policy to ensure that grants are managed properly and that Federal dollars are spent in accordance with applicable laws and regulations.
- OMB does not award grants.
Recap Online Modules (OMB) Circulars

- Uniform Guidance (2 CFR 200)
  - Combines the three circulars shown below and five others.

- A-21 Cost Principles for Educational Institutions
  - Direct costs, F&A, unallowable costs, service centers, etc.

- A-110 Administrative Requirements for Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations
  - Reporting and closeout requirements, program income, etc.

- A-133 Audit Requirements for States, Local Governments and Non-Profit Institutions
  - Auditee requirements and responsibilities
Today’s Class

- Laws & Rules of Grants Administration
- Allowability and Consistent Treatment of Costs
- Exercises on allowability and direct charging
- Facilities & Administrative Costs
- Fringe Rates
- Service Centers
- Assets/Equipment
- Effort Reporting
- Reporting
- Resources
Where to Find Laws & Rules of Grants Administration

Read the Notice of Award

- Know terms and conditions
  - Awards under the Federal Demonstration Partnership (FDP)
  - Awards under Federal Expanded Authorities but not FDP
  - Non federal awards
  - Federal contracts (Federal Acquisition Regulations)
Where to Find Laws & Rules of Grants Administration

- Sponsor’s Guidelines or Policies
- University Policies
- For federal awards:
  - Uniform Guidance
  - A21
  - A110
  - Code of Federal Regulations (CFR)
  - Federal Acquisitions Regulations (FAR)
Direct Costs

- Generally should be charged as proposed

- Department is responsible for maintaining documentation for necessity and appropriateness of **direct charges and cost transfers**

- PI is responsible for reviewing and approving all expenditures

- Authority provided under expanded authorities permits rebudgeting of allowable costs (subject to agency’s terms and conditions)
Indirect Costs

- Costs incurred for common or joint objectives.

- Cannot be identified readily or specifically to any sponsored project.

- Also known as F&A, or overhead, costs.
Unallowable Costs

In order to understand the principle of allowability it is important to understand which costs are considered unallowable on sponsored projects as direct costs.

- Advertising, other than for help wanted or for the procurement of goods or services necessary for the performance of the award (e.g., human subjects)
- Alcoholic beverages
- Bad debt expense
- Entertainment, unless specifically provided for in the award
- Fines and penalties
- First class travel
- Goods and services for personal use, such as automobiles
- Housing and personal living expenses for officers
- Internal interest expense
Unallowable Cost (cont.)

- Unallowable direct costs (cont.)
  - Memberships in social, dining or country clubs
  - Alumni activities
  - Commencement and convocation costs
  - Executive and Legislative lobbying
  - Fund raising costs
  - Investment management costs
  - Losses on sponsored agreements
  - General Public Relations costs
  - Costs for prosecuting claims against the Federal government
  - Restricted fund overdrafts
## Consistent Treatment of Costs

<table>
<thead>
<tr>
<th>Direct Cost</th>
<th>Indirect (F&amp;A) Cost</th>
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<tbody>
<tr>
<td>Salaries of Technical Staff</td>
<td>Salaries of Clerical or Administrative Staff</td>
</tr>
<tr>
<td>Laboratory Supplies</td>
<td>Office Supplies</td>
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<td>Travel</td>
<td>Local Phone Charges</td>
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<td>Equipment</td>
<td>Postage</td>
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<tr>
<td>Animal &amp; Care Costs</td>
<td>Library Support</td>
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<tr>
<td>Applicable Employee Benefits</td>
<td>Routine Maintenance of Plant/Equipment</td>
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<tr>
<td>Service/Recharge Ctrs</td>
<td>Insurance</td>
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**Consistent Treatment of Costs**

<table>
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<tr>
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<tbody>
<tr>
<td>Entertainment &amp; Alcoholic Beverages</td>
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<tr>
<td>Bad Debts</td>
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<tr>
<td>Fines and Penalties</td>
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<tr>
<td>Honoraria (lecture fee allowed)</td>
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<tr>
<td>Lobbying or Fundraising Costs</td>
</tr>
<tr>
<td>Contingency Costs</td>
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</table>
Exercise:
Allowability Case Studies
F&A
What is F&A?

- F&A rates are the mechanism that is used by Universities to recover the costs incurred to provide facilities and administrative infrastructure for sponsored activities.

- There is NO Profit built into the F&A rates.

- Recovery of cost already expended.
Facilities & Administrative Rates

- F&A (indirect) costs are recovered based on rates

- Rates are developed by Emory in a periodic F&A Cost Proposal
  - Currently, rates are in place through FY19
  - Proposal base year is FY18

- Proposal is submitted to our cognizant agency, Dept. of Health and Human Services (DHHS), for review, negotiation, and approval
Where Does the F&A Rate Come From?

- The source is the total costs of the University as presented in its audited financial statements.

- Adjustments are made to these costs according to OMB Uniform Guidance.

- The costs are then separated into two groups: F&A cost pools and direct cost bases.
F&A Rate

The F&A rate is simply a fraction with the pools as the numerator and the bases as a denominator

F&A Cost Pools Allocated

Direct Cost Base
Facility and Administrative Cost Pools

- Eight major F&A cost pools
- Facility and Administrative pools
Administrative Cost Pools

- The Admin Cost Pools are:
  - General Administration (President’s Office)
  - Departmental Administration
  - Sponsored Projects Administration (OSP, FGC)

- Allocated on MTDC base

- The administrative component has been capped by the government at 26%
Facilities Cost Pools

- The Facilities Cost Pools are:
  - Building Depreciation
  - Equipment Depreciation
  - Building Interest
  - Operations & Maintenance
  - Library

- Allocated on square footage basis, except for Library (FTEs)

- No cap imposed on these components
Direct Bases

- Organized Research
- Instruction Departmental Research
- Other Sponsored Activities
- Yerkes National Primate Center
- Other Institutional Activities
F&A Rates

- F&A Rates are applied to the “Base” of the approved award

- For federal awards, this base is generally Modified Total Direct Costs (MTDC)

- MTDC excludes select direct costs such as:
  - Equipment
  - Patient Care
  - Tuition remission
  - On a per subcontract basis, each subcontract whose expenses exceed $25,000
F&A Recovery

- 100 Percent Returned to the School
- Recovery of costs already incurred
- Each school determines how these funds will be allocated
Space and F&A

- Facilities (F) portion of F&A the only place where the rate can increase.

- Space (and its functional classification) is the primary driver of Facilities pools.

- The space survey (FIMS) is the tool used to track:
  - Room number, building, and square footage
  - Who is using the room
  - Projects occurring in the room
  - Functional classification of a room
Space and F&A

- Example: Lab, 900 Square Feet, Whitehead Biomedical Building
  - Coded: 80% Organized Research, 20% Instruction
  - Costs: $2,000 per year for utilities
    - Organized Research F&A Rate: $1,600 ($2,000 x 80%) in the numerator
    - Instruction F&A Rate: $400 ($2,000 x 20%) in the numerator

- Amounts going into the numerator of the F&A Rate are driven by:
  - The percentage of a room coded to research (higher = more in numerator)
  - The age and cost of the building (newer and more expensive = more in numerator)
  - Square Footage of the room (the larger the room, the more it costs)
Space and F&A

- **Governmental Motives**
  - Lower F&A Rate
  - Reduce space coded to research (lowers numerator)
  - Increase dollars coded to research (raises denominator)

- **University Motives**
  - Higher F&A Rate
  - Increase space coded to research
  - Reduce dollars coded to research
Space and F&A

- Main “Research” Buildings:
  - Mathematics and Science Center
  - Grace Crum Rollins Building
  - Winship Cancer Institute
  - Woodruff Memorial Research Building
  - Wayne Rollins Research Center
  - Whitehead Biomedical Research Building
  - Atwood Chemistry Center
  - Psychology Building
  - Emory Children’s Center
  - Claudia Nance Rollins Building
  - Emory Clinic Building – B
  - New Health Sciences Building
Space and F&A

- Off-Campus Space
- Off-Campus, Adjacent Space
- Leased Space
What are Fringe Rates

- Fringe rates are a mechanism used by the University to recover the costs of fringe benefits for university employees.

- Costs are pooled, and applied to each individual (via their salary dollars) regardless of actual benefits used by each individual employee.
  - Staff member, married with 8 kids, will incur more benefits than single staff member with 0 kids. Same fringe rate applied to both.
  - Pooling mechanism designed to reduce the administrative burden of calculating benefits costs for each unique individual.
Accounting for Fringe Rates

- The fringe rate is applied via an account code in PeopleSoft.

- The rate charged (and account code charged) for fringe is based on the salary account code....which in turn is determined by the job code and other attributes.

- Federal and non-federal sponsored projects pay fringe rates as direct charges.

- Example:
  - Tenured Professor: Salary for July: $1,000 charged to account code 50110.
  - Fringe account code 51914 charged: $273 (this account code automatically carries a 27.3% rate).
Benefit costs for Faculty, Staff, and Post Docs include the following:

- Health Insurance
- Unemployment Insurance
- Workers Compensation
- Pensions (403b)
- Disability Insurance
- Tuition Reimbursement
- Group Life Insurance
- Benefits Administration
- FICA Taxes
Benefit costs for Residents include:

- FICA Taxes
- Health Insurance
- Disability & Life Insurance
- Parking
- Benefits Administration
Part-Time gets these benefits

- FICA Taxes
FY18 Fringe Rates

- Faculty/Staff/Post Docs
  - Federal: 27.30%
  - Nonfederal: 27.50%

- Resident
  - Federal: 16.00%
  - Nonfederal: 23.00%

- Part-Time
  - Federal: 7.65%
  - Nonfederal: 7.65%
Fringe Rate Calculation

- Start with wages from the financial statements
- Break out the wages between the three fringe “groups”
- Wages serve as the denominators for the calculation
- Numerators are the actual fringe costs incurred by that group
- Rates are then calculated for each group.
Fringe Rate Negotiations

- Proposal prepared by the Office of Cost Studies on an annual basis.

- Submitted to the Federal Government by the end of March.

- Typically negotiated during the summer, such that rates are in place for the next fiscal year.

- Carryforward means over (or under) recoveries from two years ago are incorporated into current year rate calculations
  - FY16 under-recovery applied as an expense in FY18 projected figures (which are used to estimate and negotiate FY18 rates).
The Flow of Fringe

Vendor

Emory Controller’s Office

Employees

Grants

Emory Departments
What are Service Centers

- Units which perform specific technical or administrative goods and/or services for the benefit of other units within a reporting unit and charge a fee.

- They include “specialized service facilities,” “recharge centers,” and “core facilities.”

- A business operating within the University at break-even.
Characteristics of Service Centers

- Can you define a measurable unit of output for what you are going to sell?

- Can you easily and accurately measure the amount of a product or service you are providing?

- Can you bill on a regular basis for actual usage?
Calculating the Rate

- High level: Costs/Usage = Rate
- Internal (Emory) users can be charged at or below cost.
- External users can be charged at, below, or above cost.
Costs that go into the rate include:

- Salaries and Wages of faculty/staff working on the center.
- Fringe Benefits
- Supplies and Materials
- Repairs and Maintenance
- Carry-Forward of Surpluses or Deficits
Examples of measurable units

- Labor Hour
- Machine Hour
- Test
- Sequence
Working Capital

- Funds that are accumulated in excess of actual cost in order to fund future operating expenditures/expansion.

- Surplus should not exceed 60 days of working capital.
External Sales

- Centers may charge higher rates to external users, and the profit will be retained by the center.

- This additional income is not used in the carryforward balances but should be recovered in a separate account that can be used to replenish equipment.

- Sales tax will be collected in certain circumstances for some types of sales to external users.

- Unrelated Business Income Tax (UBIT) is a tax charged on external sales that do not meet certain prescribed exemptions.
Administration Issues

- Centers should use the same account for all of their revenue and expenses to aid in reconciliation and documentation.

- Reconciliation should be done at least bi-annually, but ideally every year.
Billing and Receivables

- Usage logs may be used to generate the billing and should track:
  - Account numbers/Customers charged
  - Services performed or products sold
  - The rate charged

- Billing should be in a timely manner and based on actual usage.
Auditor Findings

- User rates set arbitrarily without regard to actual costs.
  - User rates must be supported by cost calculations based on historical costs and service levels.

- User bills don’t carry sufficient detail to identify the services provided.

- Surplus/deficit from prior year not taken into account

- Cost calculations not on file, or didn’t match website.

- Service center mechanism used to charge indirect costs.
Asset Management

- Types/Definitions
- Manage Equipment transactions
  - Acquisitions ➔ Disposal
    - Financial management
    - Physical management
Moveable Equipment

- Moveable and life >1 year
- Cost is $5,000-unit/system
  - Fabricated Equipment: Assembled from individual parts that operate as one unit.
  - Integrated System: Treated as a system if the use of each item is interdependent of the other and non-functional without all items combined.
- Barcoded “Property of Emory University”
Fixed Equipment

- Fixed- Installed into the building
- Any cost
- Life is > 1 year
- Not barcoded
Cost of Equipment

- Cost includes:
  - Purchase price
  - Discount
  - Shipping & handling
  - Installation

- Cost excludes:
  - Maintenance & warranty costs
  - License fee’s
Moveable Equipment (Federal Funded)

Circular A-110/UG

- (a) Title to equipment acquired by a recipient with Federal funds shall vest in the recipient, subject to conditions of this section.

- (b) The recipient shall not use equipment acquired with Federal funds to provide services to non-Federal outside organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute, for as long as the Federal Government retains an interest in the equipment.

- (c) The recipient shall use the equipment in the project or program for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds and shall not encumber the property without approval of the Federal awarding agency. When no longer needed for the original project or program, the recipient shall use the equipment in connection with its other federally-sponsored activities, in the following order of priority: (i) Activities sponsored by the Federal awarding agency which funded the original project, then (ii) activities sponsored by other Federal awarding agencies.

- (d) During the time that equipment is used on the project or program for which it was acquired, the recipient shall make it available for use on other projects or programs if such other use will not interfere with the work on the project or program for which the equipment was originally acquired. First preference for such other use shall be given to other projects or programs sponsored by the Federal awarding agency that financed the equipment; second preference shall be given to projects or programs sponsored by other Federal awarding agencies. If the equipment is owned by the Federal Government, use on other activities not sponsored by the Federal Government shall be permissible if authorized by the Federal awarding agency. User charges shall be treated as program income.
Accounting for Purchased Equipment

- Capital account codes used in Emory Express
  - Account 75200-Cap Purch-Moveable
  - Account 75210-Cap Purch-Vehicles
  - Account 75220-Cap Purch-Fixed
  - Account 75225-Cap Purch-Non-Title
Managing Equipment - Financial

- **Financial Transactions (75XXX)**
  - Prepare Journal Entry Record in Asset Module
    - **Reclassify** into/out of capital equipment account
    - **Transfers** in/out of sponsored project

![Journal Entry Detail Report](image-url)
Managing Equipment - Physical

- Physical Inventory- Every 2 years

http://fgc.emory.edu/cost-studies/equipment/index.html

**Reporting Changes to Equipment Records:**

Changes to Equipment Records apply in the following situations:

- Equipment is sent to surplus
- Requesting to surplus non-title equipment
- Equipment was sold
- Equipment was transferred to another institution
- Equipment was moved to another location
- Equipment was traded-in or exchanged
- Equipment is being loaned to another department/institution
- Equipment is lost/stolen or obsolete.

Please use the change/disposal form to communicate any changes in status of equipment prior to their next inventory. This information will be routed to the Property Management office, and a confirmation notice will be emailed to the requestor.

**Communication is**

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Disposing Moveable Equipment

- Surplus Property – University/Hospital equip ONLY
  - Campus Services – Work Request
    - [http://www.campserv.emory.edu/facilities_management/exterior_services/surplus.html](http://www.campserv.emory.edu/facilities_management/exterior_services/surplus.html)

*Note:* Please note that departments who transfer items to Campus Services’ Surplus Property Inventory receive NO REVENUE for their property. If items are under a maintenance contract, please be certain that you terminate the contract.
Non-title Equipment

- State/Federal equipment
  - Barcode dictates ownership
    - UGA, GSU, GRA, GT, CDC, VA, etc..
  - Every University has their own procedures
  - DO NOT use Surplus Property at Emory

- Contact us
  - email
  - Change/Disposal form
EFFORT CERTIFICATION
Outline

• What is effort certification?
• Why do we certify effort?
• OMB Circulars
• Effort Commitments
• Institutional Base Salary (IBS)
• Cost Sharing
• Salary Caps
• Cost Transfers
• Roles
• Effort certification at Emory
• Best Practices
• Red Flag Issues
What is effort certification?

- Method to ensure that salary being paid from an award aligns with the work being done on the award
- A way to show that time committed to a project is actually performed as committed
What is effort certification?

- Effort is usually expressed as a percentage
- Certification forms will normally show the payroll percent along with the effort percent
- These forms are then either signed (on paper) or certified electronically (if an effort system is being used)
Why do we certify effort?

• Federal requirement that effort is certified
• Certification provides a “receipt” that validates work was performed in accordance with the charges and the work was performed as promised
• Additionally, the certification process helps the university ensure that costs are:
  – Allowable
  – Allocable
  – Accurate
Uniform Guidance

• Applicable to awards received after 26 DEC 2014
• §200.430.h.8
  – Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated
  – Reasonably reflect the total activity for which the employee is compensated, not exceeding 100% of compensated activities
  – Support the distribution of the employee's salary among specific activities
  – records may reflect categories of activities expressed as a percentage distribution of total activities
Uniform Guidance

- New circular no longer has examples of acceptable systems of documentation
- No mention of documentation periods
- No mention of who must verify, simply states that records must “accurately reflect the work performed”
Institutional Base Salary (IBS)

- Discussed in section §200.430.h.2 of the new Uniform Guidance
- “IBS is defined as the annual compensation paid by an IHE for an individual's appointment, whether that individual's time is spent on research, instruction, administration, or other activities. IBS excludes any income that an individual earns outside of duties performed for the IHE.”
Institutional Base Salary (IBS)

• Basis for calculating percentages
• Regular salary payments
  – Exclude supplemental payments or bonus pay
• Does not include externally compensated payments
  – Consulting work done outside the university
• Each university may vary slightly in IBS makeup
<table>
<thead>
<tr>
<th>Sponsored Projects Activities</th>
<th>Non-Sponsored Project University Activities (Teaching, Administration, Committee Service, Clinical Activities, Writing New Proposals, etc.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Industry Grant</td>
<td>Consulting, VA, &amp; Other Externally Compensated Activities</td>
</tr>
<tr>
<td>NSF Grant</td>
<td></td>
</tr>
<tr>
<td>NIH Grant</td>
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Total University Effort: 70
Effort Commitments

- When a proposal is submitted, effort is committed for key personnel
- The amount of commitment that is on the final award needs to be met
- For federal awards, this committed amount should not be reduced by 25% or more without agency approval (§200.308.c.3)
- Effort certification process should allow you to compare committed effort to payroll percentages
- Important to compare total effort to avoid over-commitments or effort overlap
Effort Commitments

- Example of effort overlap

- Award #1 (50%)
- Award #2 (10%)
- Award #3 (30%)
- Award #4 (30%)

90% 120%
Expressed As a Percentage

Time spent on one particular activity
__________________________  Divided by  ____________________________ = X %

Time spent on all activities for which an individual is compensated by their IBS

Sponsored Agreements: Research, Training, Other Sponsored Activities
Non Sponsored Activities: Teaching, Instructional, Department Research, Administration, Public and Community Service, Clinical

This is the basis for projecting effort or certifying effort. This is what constitutes 100% effort.
Effort Percent

• 100% Effort = Total Time Estimated for all university activities, i.e., only those activities compensated by the Institutional Base Salary
• Excluded from effort reporting is any compensation received from sources other than the Institution
• 100% Effort ≠ 40 hours ≠ 60 hours ≠ 10 hours, etc.
• No fixed work week
Cost Sharing

- Cost-share is the portion of any work performed on an award that is not paid for by the agency
- It may be voluntary or required
- Effort process must have a way to record amount of cost-share on an award
- Example
  - Committed 30% effort on an award
  - During review you see only 10% of salary on award
  - If the 30% work performed, either cost transfer or cost share
- The PHS salary cap usually requires some amount of cost-share
Salary Caps

• Maximum amount that can be paid from an award is determined by the federal executive pay scale – Executive Level II
Salary Caps

• Applies to all PHS agencies (*except *)
  – National Institutes of Health (NIH)
  – Agency for Healthcare and Research Quality (AHRQ)
  – Centers for Disease Control and Prevention (CDC)
  – Health Resources and Services Administration (HRSA)
  – Substance Abuse and Mental Health Services Administration (SAMHSA)
  – Administration for Children and Families (ACF)
  – Administration on Children, Youth, and Families (ACYF)
  – Administration on Aging (AoA)
  – Agency for Toxic Substances and Disease Registry (ATSDR)
  – Centers for Medicare and Medicaid Services
  – Food and Drug Administration (FDA)*
  – Indian Health Service (IHS)*

• Currently set at $187,000
Salary Caps

- Example
  - Annual PI salary: **190,000**
  - Effort Level: **10%** (actual, not committed or paid)
  - Award Issue Date: FEB 11, 2017 (latest cap started 1/8/17)
  - CDC award (PHS agency)
  - Cap to use: Executive Level II - **187,000** (new cap)
  - Capped amount for effort period: **93,500** (187,000 ÷ 2)
  - Maximum pay for effort period: **9,350** (10% effort x 93,500)
  - If pay on this award exceeds $9,350, the excess will need to be moved off or the percent of time on the award would need to be higher with cost-share. (9,500 – 9,350 = 150 over cap)
Cost Transfers

• During review of effort, corrections are often needed in the form of cost transfers
• Any changes made after effort records are created need to update effort forms
• Aim to correct HR distribution records so that payroll hits correctly moving forward
• Items to consider:
  – Over-reduction of committed effort (>=25%)
  – Moving costs that have already been reported
  – Moving costs past internal deadlines
K Awards

• NIH K awards have special effort requirements
  – Effort percentage listed is minimum requirement, usually 75%
  – Cannot be reduced (25% rule does not apply)
  – All effort does not need to be shown on K award, can include other federal research
  – Most K awards will require that the remaining effort (25%) be devoted to pursuits consistent with the goals of the K award (developing an independent researcher)
Roles

• Emory has the following roles for effort certification:
  – Central Administrator
    • Create effort forms
    • Monitor compliance rates
    • Assist with issues
    • Produce reports
  – Division Head (School)
    • Reviews compliance at the school level
    • Runs school-level reports
    • Able to re-assign within the school (OU)
  – Department Administrator
    • Reviews compliance at the department level
    • Runs department-level reports
    • Able to re-assign within the department
Roles

- **Pre-Reviewer**
  - Someone closer to the activity
  - Understands the accounting
  - Familiar with grants in department/unit
  - Perform cost transfers, salary cap adjustments, overall review

- **Certifier**
  - Person performing work on grant
  - Main concern should be do the percent match how I worked
  - Review form and certify
Effort Certification at Emory

• Approximately 4,600 forms in a given period
• Certify all employees paid on sponsored projects every 6 months
• Use a web-based effort certification system
• Effort system used for certifying effort & recording cost-share
• Any salary cost transfers are done in custom page of financial system and update effort forms
• Cost transfer deadlines is 90 days after the end of the effort period
• All forms must be certified 90 days after end of reporting period
Best Practices

• Review effort while you still recall how you spent your time
• Work closely with faculty to understand what projects are ending and new ones starting up
• Update HR distribution records as quickly as possible to avoid cost-transfers
• When documenting comments with the effort, keep in mind that they may be audited
• Keep track of faculty commitments to avoid running out of available time
Red Flag Issues

• Late effort reports
• Effort certified by someone without first-hand knowledge of the work performed
• Percentage left outside of sponsored project % not credibly sufficient to cover teaching, clinical, administrative or other university work.
Red Flag Issues

• Many post certification revisions
• Significant data inconsistency between effort report and other documentation such as:
  – Clinical time reports
  – Outside activity forms
  – Other support forms
  – Leave reports
Red Flag Issues

• Cost Transfers

• Red flag to auditors as an indicator of how well sponsored programs are being managed
  – Could signal lack of adequate controls
  – A significant volume of cost transfers may call into question the appropriateness of charging practices
  – Adverse Salary adjustments for a previously certified effort period questions the reliability of the certification process

• Must be well documented as to why and how the error occurred
Effort Reporting System (ERS)

- Cost-share recorded in the CS column
- Salary cap icon will indicate possible over-the-cap situation
- Drill down on payroll to see details
- RST’s done in RST page
Retroactive Salary Transfers (RSTs)

- RSTs entered through custom page in Compass
- Enter EMPLID and date range then SEARCH
- Select payroll line you would like to move
Retroactive Salary Transfers (RSTs)

- Choose SK where charges are being moved
- Enter amount being moved (balance shown)
- Enter justification and attachment (save/submit)
GRANT REPORTING
Grants Reporting

- Emory Business Intelligence (EBI)
- nVision Reports
- Custom Reports
- Queries
- Grants Quick View
Grants Reporting
Emory Business Intelligence (EBI)
This dashboard has many helpful grant reports in one place.
Grants Reporting (EBI)
Sponsored Projects Dashboard

**Clinical Trials Report**
This page shows the number of clinical trials in a given month. Dollar values show the budget amount for clinical trials each month.

**UTBG Transaction Detail**
This page displays "Used To Be Grants" (UTBG) transactions in a given month. The dollar value represents the sum value of the transactions in the month. Both UTBG and "Partially Funded by Grants" (PPBG) transactions are included.

**Possible CAS Exceptions Report**
This page displays the number and dollar value of transactions in a given month that may require exceptions to the typical federal cost accounting standards (CAS). Transactions that may require a CAS exception are identified by the list of expense account codes used in the ART tool (http://fgc.emory.edu/postawardmgmt/art.html). Transactions in these accounts are considered questionable, since these accounts have been known to include transactions that have required CAS exceptions in the past. While some transactions may require no further action, all possible CAS exceptions should be reviewed to ensure that proper permission and documentation have been obtained.

**Encumbrance Transactions for Subawards**
This page displays the number and value of sub-awards where Emory is the main recipient and contracts with other organizations. Sub-awards are recorded as purchase orders (POs). Sub-awards typically receive their own project. The encumbrance amount and liquidated amount of these sub-award projects are shown.

**Projects in Deficit Report**
This page displays the number and dollar value balance of projects where recorded project expenses exceed the project budget. Dollar values reflect the financial balance of projects, not the expenses or budget of an entire award.

**Projects Ending Report**
This page displays projects ending within 90 days of today. Department and RAS units are identified based on the department of the primary award PI.
Grants Reporting (EBI)
Sponsored Projects Dashboard

**F&A Recovery Report**
This page allows the user to see the amount of F&A recovered from sponsored projects and the Operating Unit, Division, RAS Unit, and Department to which the recovered funds were credited. F&A Recoveries are limited to Fiscal Year 2010 forward.

**PAN Report**
This page shows PAN balances as of the current date. Departments and RAS units are identified based on the department where the expenses are posted.

**FSR Milestone Report**
This page allows users to view FSR milestones by business unit, operating unit, division, RAS unit, department, principal investigator, award, project, and/or project activity. Users can further refine the output to display FSR Status, Action, or Comments.

**Active Closeouts Report**
This page shows the number of awards with closeouts due by month. Views include Operating Unit, Division, RAS Unit, and Department.

**Department Reporting Tree Audit Tool**
This is a hidden page which can be used to review and audit the DEPT_RAS_RPT or the DEPTDIST Tree.
Grants Reporting (EBI)
Budgeted Position Report (SPP)

Expenditure data by account with budget available.
Grants Reporting (EBI)

Budget Transaction Detail Report

Allows you to view all the budget transactions for a given department, award, project, PI.
Grants Reporting (EBI)
Encumbrance Transaction Detail Report

Allows you to view subcontracts, the total amount contracted, and the amount spent.
# Grants Reporting (EBI)

Revenue & Expense Transaction Detail Report

---

### Emory University Revenue & Expense Transaction Detail

**Date run:** 6/20/2014

<table>
<thead>
<tr>
<th>Smartkey</th>
<th>Account</th>
<th>Department</th>
<th>Project</th>
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<th>Event</th>
<th>Journal Id</th>
<th>Journal Date</th>
<th>Accounting Period</th>
<th>Fiscal Year</th>
<th>Journal Created by</th>
<th>Journal Header Desc</th>
<th>Journal Line Desc</th>
<th>Expense Report Traveler</th>
<th>Vendor Desc</th>
<th>PO ID</th>
<th>Voucher Id</th>
<th>Invoice Num</th>
<th>Monetary Amount ($)</th>
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<td>725500- SOM: Microbiology/Immunology</td>
<td>0006251- T Cell Affinity for Myelin Con</td>
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Allows you to view individual transactions for a project, dept, award, PI, etc.
Grants Reporting (EBI)
Labor Transaction Detail Report
Grants Reporting (EBI)
Sponsored Research Financial Summary

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<th>Award</th>
<th>Contract Type</th>
<th>Award Begin Date</th>
<th>Award End Date</th>
<th>11000-Claim on Internal Cash</th>
<th>11330-Research Participant Payment Fund</th>
<th>14650-A/R -Sponsored Research</th>
<th>14660-A/R-Unbilled Sponsored Research</th>
<th>Other Assets</th>
<th>Other Liabilities</th>
<th>LTD Budget ($)</th>
<th>LTD Encumbrance ($)</th>
<th>LTD Expense ($)</th>
<th>LTD Available Balance ($) Favorable / (Unfavorable)</th>
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Shows both cash balance and budget available. Can drill-down to project.
Grants Reporting (EBI)
Sponsored Research Financial Summary

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<th>Award</th>
<th>Operating Unit</th>
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<th>Project Begin Date</th>
<th>Project End Date</th>
<th>11000-Claim on Internal Cash</th>
<th>11330-Research Participant Payment Fund</th>
<th>14650-A/R -Unbilled Sponsored Research</th>
<th>Other Assets</th>
<th>25700-Deferred Revenue Sponsored Research</th>
<th>Other Liabilities</th>
<th>LTD Budget ($)</th>
<th>LTD Encumbrance ($)</th>
<th>LTD Expense ($)</th>
<th>LTD Available Balance ($) Favorable / (Unfavorable)</th>
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Drilling down on an award shows details by project.
# Grants Reporting (EBI)

## Sponsored Projects Financial Trend

Expenses across periods, can include labor details

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<td>(249.20)</td>
<td>(249.20)</td>
<td>(249.20)</td>
<td>(249.20)</td>
<td>(535.78)</td>
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Grand Total | 156,498.00 | (498.40) | (249.20) | (249.20) | (249.20) | (535.78) | 4,024.04 | 158,491.06 |
Grants Reporting (EBI)
Effort Salary Cap Report

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<th>Charged Department Description</th>
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<th>Primary Sponsor Name</th>
<th>Sponsor Name</th>
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<th>Certified Effort (%)</th>
<th>Capped Maximum Pay Amount ($)</th>
<th>HR Payroll Amount ($)</th>
<th>HR Payroll Variance Above Cap/Below Cap ($)</th>
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<td>HVTN 703/HPTN 081</td>
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<td>1.00</td>
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<td>8,560.05</td>
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Helps find effort that may exceed HHS salary cap. Run for your department(s) and then sort by the variance column.
This report is geared towards faculty but it is helpful if working with an individual faculty member to manage their projects.
Grants Reporting (EBI)
Faculty Financial Summary

Under each section above you will see a table with details of the numbers in the boxes
Grants Queries

• Many queries available, sometimes can be confusing
Grants Quick View

Simple, quick, pages by:

- PI
- Award
- Project
Grants Quick View
Awards – PI Page

<table>
<thead>
<tr>
<th>View Award</th>
<th>Award No.</th>
<th>Reference No.</th>
<th>Sponsor</th>
<th>Title</th>
<th>Awarded Amount</th>
<th>Date Awarded</th>
<th>End Date</th>
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PI Summary  0353347  Vaccarino, Laura V
## Grants Quick View

### Proposals – PI Page

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<th>Sponsor</th>
<th>Title</th>
<th>Type</th>
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# Grants Quick View

## Committed Effort - PI Page

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<th>Title</th>
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**Total Committed Effort:** 99 %
Grants Quick View
Award Page

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<tr>
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<th>Project</th>
<th>Status</th>
<th>Title</th>
<th>Budget</th>
<th>Expenses</th>
<th>Encumbrances</th>
<th>Available Balance</th>
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**Award Totals:**
540,580.00 | 404,316.66 | 0.00 | 136,263.34
# Grants Quick View

**Account level detail - Project Page**

## Project Summary

**Title:** MIND BODY INTERACTIONS IN CARD  
**PI:** Vaccarino, Laura V  
**Sponsor:** NIH NATL INSTITUTE OF HEALTH  
**Dept:** 814000 SPH: Epidemiology  
**Status:** Open  
**Start Date:** 09/01/2009  
**End Date:** 05/31/2014  
**FA Rate %:** 8.00  
**Funded Amount:** 176,882.00  
**Balances as of:** 02/29/2012

## Project Summary

**Account Summary**

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<th>Description</th>
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<th>Expenses</th>
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Grants Quick View

Burn Rate, SK, & Team – Project Page

Burn Rates

- Monthly Budgeted Burn Rate: 9,365.00
- Actual Monthly Burn Rate:
  - Salary: 9,158.92
  - Equipment: 0.00
  - Other: 4,176.84
  - Totals: 13,335.76
- Actual / Budgeted: 142%

* Total Budget divided by # of months

Smartkey(s)

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<tr>
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Project Team

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<tbody>
<tr>
<td>Vaccarino, Laura V</td>
<td>Principal Investigat</td>
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References

- Uniform Guidance - http://www.osp.emory.edu/ugep/
- OSP - www.osp.emory.edu
- FGC - http://www.fgc.emory.edu/
Keeping Up to Date on Research Administration

- Research Administration Newsletter
  [https://scholarblogs.emory.edu/ranews/](https://scholarblogs.emory.edu/ranews/)

- RAE Educational Series
  [http://www.ogca.emory.edu/communication/training/index.cfm](http://www.ogca.emory.edu/communication/training/index.cfm)

- NCURA
  [www.ncura.edu](http://www.ncura.edu)

- SRA
  [www.srainternational.org](http://www.srainternational.org)