Post Award Orientation

- What is Post Award?
  - It is the administrative and financial management, reporting and audit of resources awarded to UCR by contract and granting agencies.
Post Award Orientation

- Accountability and responsibility for the financial management, integrity and reporting of contracts and grants are shared between:
  - Central Administration
    - Tools, UC reporting, guidance
  - PI
  - Transactor
  - PAN Reviewer
  - Department
    - Ledger review and reconciliations
  - Deans/Vice Chancellors
    - Year-end financial certification
Contract & Grant Orientation

Post Award Orientation

Extramural Funds Unit (EMF)

Mark Carr
Supervisor

Rose Alonzo-Le
Accountant
Federal Funds

Montrice Criddell
Accountant
State, Local, Private

Pat Hogan
Accountant
PARs, Cost Share, Gifts, Endowments

March 12, 2008
EMF Unit Responsibilities

- Create Fund and attributes
- Assess F&A costs
- Prepares all agency invoices
- Responsible for submitting financial status reports
- Distributes, audits & Monitors Personnel Activity Reports (PAR)
- Distributes, audits & monitors Cost Matching/Sharing Reports
- Principal post award resource for C&G Analysts
- Principal contact point for agency audits and reviews
Contract & Grant Orientation

Post Award Orientation

UCR Training Opportunities
- On-line Enterprise Accountability *
- On-line Full Accounting Unit (FAU)*
  * Required for access to UCR Financial Systems
- iViews Training & Video Tutorials
- Check Human Resources Education and Development On-Line Enrollment System for application specific training

Other Training Opportunities
- UC Business Officer Institute (BOI)
- Professional organization meetings, workshops, on-line training, webinars, etc:
  - National Council of University Research Administrators (NCURA)
  - Society of Research Administrators (SRA)
  - National Association of College and University Business Officers (NACUBO)
Transition from PAMIS to UCRFS

• PAMIS - repository for award information
  - Awards, extensions, subcontracts information
  - Notice of Award
  - Budget allocated
  - View status of award in the PAMIS process
  - Other Award documents

• PAMIS - Overview of Award Process
  - Email notice of award
  - Email notice of fund established
  - Email notice of budget posted
Transition from PAMIS to UCRFS

- Refer to handout titled Transition to UCRFS for a walk through of events
Transaction Process

- Award has been made
- Fund established
- Budget has posted
- Ready to Process Transactions
**Transaction Process**

- Review UCRFS Fund Attributes
  - Fund Definition

---

### Fund Code

<table>
<thead>
<tr>
<th>SetId: UCR</th>
<th>Fund Code: 29949</th>
</tr>
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<tbody>
<tr>
<td>Effective Date</td>
<td>Status</td>
</tr>
<tr>
<td>1/01/1951</td>
<td>Active</td>
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</table>
Contract & Grant Orientation

Transaction Process
- UCOP/Common - basic fund definitions

Fund Attributes - Windows Internet Explorer

Fund Definition | UCOP/Common | Award | Extramural | Primary Investigator | Comments | STIP

Fund Attributes
SetID: UCR  
Fund Code: 29949  
Effective Date: 01/01/1951

Fund Type:
*Fund Type: Current
Category: FG Fed Grants

*Budgeted Code: N Non-budgeted

*Restriction Code: R Restricted

Fund Group: 406210 Fed Grant

Endowment Restriction Code: 

Office of the President
Record Type: F
Major Location: 05

Plant Claim Code

Code | Project ID | Description
--- | --- | ---
1 | | 

Save | Return to Search | Add | Update/Display | Include History | Correct History
Transaction Process
- Award - general award information
### Transaction Process

- **Award - with Cost Share Indicated**

#### Fund Attributes

<table>
<thead>
<tr>
<th>SetID: UCR</th>
<th>Fund Code: 58584</th>
<th>Effective Date: 01/01/1951</th>
</tr>
</thead>
</table>

**Award Information**

- **Start Date:** 07/15/2007
- **End Date:** 09/14/2010
- **Award Number:** G200-08-W1809
- **Agency Name:** MOSU
  - Montana State University
  - Pre-award
  - Federal Demo Project

**Project Title Description:**

New Paradigm for Application of Discovery-Based Learning: Implementing Bottom-up Development with Participatory Process with Whole System (Holistic)

**Related Award**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Description</th>
<th>Cost Sharing</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>19900</td>
<td>GENERAL FUNDS</td>
</tr>
</tbody>
</table>

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**Additional Resources**

- Fund Definition | UCOP/Common | Award | Extramural | Primary Investigator | Comments | STIP
Transaction Process
- Extramural - specific award information

**Fund Attributes - Windows Internet Explorer**

- **SetID**: UCR
- **Fund Code**: 29949
- **Effective Date**: 01/01/1951

**Extramural Fund Info**

- **Method of Payment**: Fed Payment, Letter of Credit
- **Sponsor Code**: 3445 (NIH ALLERGY & INFECTIOUS DISEASES, NATIONAL INSTITUTE OF)
- **Sponsor Cat Code**: 01 (Federal Government)
- **Type of Award**: Grant - Including State MOUs
- **Fed Flow-Thru Code**: 9 (Direct Fed)
- **CFDA**: 93855
- **Payment Terms**: LOC, LOC
- **Financial Reporting**: Final

**Indirect Cost**

<table>
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<td>Modified Total Direct</td>
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<td>50.000</td>
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</table>

**Campus**

- On Campus
- Off Campus

**Tax Code**

- Taxable
- Exempt
**Contract & Grant Orientation**

**UCRIVERSIDE**

**Transaction Process**
- Primary Investigator

---

**Fund Attributes - Windows Internet Explorer**

- **SetID:** UCR
- **Fund Code:** 29949
- **Effective Date:** 01/01/1951

**Principal Investigator**

<table>
<thead>
<tr>
<th>Prime</th>
<th>Identification</th>
<th>PI Name</th>
<th>PI Email</th>
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<tr>
<td>1</td>
<td>RAIKAL</td>
<td>Raikhel, Alexander</td>
<td><a href="mailto:alexander.raikhel@ucr.edu">alexander.raikhel@ucr.edu</a></td>
</tr>
<tr>
<td>2</td>
<td>SHINSA</td>
<td>Shin, Sang Woon</td>
<td><a href="mailto:sang.shin@ucr.edu">sang.shin@ucr.edu</a></td>
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Transaction Process
- Comments

Fund Attributes

- SetID: UCR
- Fund Code: 29949
- Effective Date: 01/01/1951

<table>
<thead>
<tr>
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<th>Comments on Billing</th>
<th>Comments on Reporting</th>
<th>Comments on Other</th>
</tr>
</thead>
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<td>FDP NIH National Institute of Allergy &amp; Infectious Diseases 5 R01 AI059492-04 RAIKHEL/SHIN 12/31/2008 Department request 80 day FDP preaward for a start date of 10/1/2004 (see email dated 1/7/05 from Jackie on Grant Start Date)</td>
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Fund Award History

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<td>3 001808-004</td>
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<td>4 001808-005</td>
<td>10/01/2004</td>
<td>12/31/2006</td>
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<tr>
<td>5 001808-006</td>
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<td>12/31/2007</td>
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<td>6 001808-007</td>
<td>10/01/2004</td>
<td>12/31/2007</td>
<td>105550.000</td>
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</table>
Transaction Process
A-21 Cost Principles for Educational Institutions is the Guiding Principle for determining appropriate costs

- **Allowable**
  - Are the costs related to the performance of the award?
  - Is the cost; equipment, travel, allowed?

- **Reasonable**
  - Would a prudent person have made the same decision to purchase?

- **Allocable**
  - Do the costs provide relative benefit to the award?

- **Consistent**
  - Is the methodology for applying costs comparable among other grants?

**Must continuously apply cost principles**
Transaction Process

Distinguish between Direct versus Indirect Costs

• Direct Cost
  - A cost that is specifically identifiable and beneficial to accomplishing the objective of the award
    - Salaries & wages directly attributable to the sponsored project
    - Travel directly attributable to the sponsored project
    - Scientific equipment required to fulfill the sponsored project objective (consider useful life in allocation methodology)

• Indirect Cost (aka F&A, overhead)
  - A cost that is incurred for common or joint purposes and cannot be specifically identifiable to an award
    - Administrative salaries
    - General supplies; paper, pens, etc
    - General purpose furniture
    - General computing and library costs
Transaction Process

• Full Accounting Unit - FAU
  - UCE Structure for identifying and categorizing financial transactions
    • Account* - classification type (e.g. revenue, expense-salaries, supplies, services, travel, equipment, etc)
    • Activity* - organizational unit
    • Fund* - source of monies
    • Function* - category (e.g. instruction, research, public service, institutional support)
    • Cost Center - optional dept defined code to assist with departmental reporting needs
    • Project Code - optional dept defined code to assist with departmental reporting needs

*UCR required values
Transaction Process

FAU values are found at UCRFS Golden Tree Viewer http://iviews.ucr.edu/
Transaction Process

• EMF Fund Ranges
  - 18200-18998 California State
  - 20800-20999 Local Governments
  - 21000-21099 Federal Appropriations
  - 21100-24998 Federal Grants
  - 29000-33999 Federal Grants
  - 25000-28998 Federal Contracts
  - 34100-39599 Endowment Income
  - 39800-39999 Unrestricted Gifts
  - 40000-56999 Restricted Gifts
  - 57000-58499 Private Grants
  - 58500-59998 Private Contracts
Good Afternoon, STEVE!
Please visit UCR’s EACS site to learn more about becoming authorized to use UCR’s enterprise systems.

Authorized Applications
- Emergency Notification Registration System
- Corporate Calendar System
- Web-Based Email System
- Permits Materials Shipping
- My Links
- Enterprise Access Control System
- UCRFS - UCR Financial System
- PAMIS

Quick Links
- Main

Tools
- iTravel Web Support
- UCRFS Golden Tree Viewer
- UCRFS Online Reports Page
- UCR Title and Pay Plan
- Course Catalog Search
- Web Recharge Rates

iViews Access & Training
- UCR Enterprise Directory
- Enterprise Access Control System
- Enterprise Systems Access Instructions
- EACS Accountability Report
- Training & Video Tutorials
Transaction Process

UCR’s Major Financial Systems

- **UCRFS - Financial System**
  - Accounts Payable
  - Budget
  - General Ledger
- **iTravel**
  - Travel planning and expense reporting
- **eBuy - UCR Purchasing System**
  - Acquiring goods and services
- **PPS - Payroll and Personnel System**
  - Processing wages and benefits
- **SIS - Student Information System**
  - Financial Aid Disbursements
  - Student tuition and payments
Transaction Process

- **Special Purpose Systems**
  - A multitude of special purpose systems that process financial transactions for posting to UCRFS, examples:
    - Cashiering DAF System
    - Web Recharge System
    - Fleet
    - Physical Plant Work Order
    - Printing & Reprographics
    - Storehouse
Transaction Process

- **Sub Contract Payment Processing**
  - Invoices received by Accounts Payable and logged
  - Forwards to PI through Analyst for payment approval
  - Returns to Accounts Payable for processing

- **Issues that delay payment processing**
  - Invoice not approved timely
  - Sub contract has expired
  - Sub contract fully billed
  - Untimely billing and award has expired
Transaction Process

- **Multi Campus Awards (MCA)**
  - MCAs are between UC campuses
  - Invoices are processed through the lead UC EMF Office
  - PI approval is not required for MCA invoices
  - MCA expenses are recorded under budget categories BC67 (expense) and BC68 (contra-expense) for informational purposes
Transaction Process

- **Cost Transfers**
  - C&G costs transfers are made to;
    - Allocate costs that benefit multiple projects
    - Correct errors
  - Allocation of costs must be documented
  - Cost transfers older than 120 days are a focus of audit
  - Costs may not be shifted to other sponsored agreements to meet deficiencies caused by overruns or other fund considerations, to avoid restriction in terms, or other reasons of convenience
Transaction Process

- Excerpts from UC Business and Finance Bulletin A-47
  V.B.4 - It (adjustment/transfer) **must be fully explained, justified**, and approved by the unit administrator(s) involved in the transaction. *(An explanation which merely states that the adjustment being made is "to correct an error," "to transfer to correct project," or "expenditure inadvertently charged to incorrect account/fund" is not sufficient.)* In the case of adjustments which involve Federal grants and contracts, the certification and approval signatures must include that of the principal investigator, department head, or other academic official.
- V.B.7 - It (adjustment/transfer) must be recorded in the general ledger within 120 days of the original charge. (For example, the deadline for adjusting a charge which appears in the January ledger will be the May ledger.) *If because of unavoidable circumstances an adjustment has to be made beyond the 120-day period, a full explanation, including a well-documented account of all the events leading to the tardy adjustment, must be provided.*
Transaction Process

• Elements of a Full Explanation
  - Why was expense originally charged?
  - What is the benefit to the fund being transferred to?
  - Why are the expenses allowable and allocable to the fund being transferred to?
  - If older than 120 days, what were the circumstances that prevented earlier detection?
  - What corrective action has been taken to minimize reoccurrence?
Transaction Process

- Types of UCR Cost Transfers
  - NCT - Non-Payroll, Non-Federal Cost Transfer

Enter justification for transfer
Transaction Process
- FCT - Non-Payroll, Federal Cost Transfer

Enter justification for transfer

If greater than 120 days additional justification required
Transaction Process

- Confirming Email FCT Notice to PI

From: oracle7@ucr.ac1.ucr.edu [mailto:oracle7@ucr.ac1.ucr.edu]
Sent: Wednesday, August 18, 2004 8:04 PM
To: jim.baker@ucr.edu
Subject: UCRFG - FCT Notice # 1 of 1

Federal Cost Transfers have been processed against a fund(s) that designates you as the Principal Investigator (PI). As the PI, you are responsible for reviewing all cost transfers affecting your awards. This notification will be used in lieu of your signature on the proper Non-Payroll Federal Expenditure Cost Transfer form. The following contains information on the cost transfers that affect the fund(s) for which you are responsible.

If the Cost Transfer is appropriate, no further action is required.

If the cost transfer is NOT appropriate, please contact your MSO or departmental analyst immediately to request additional information regarding this transfer. If no action is taken within 10 days of this e-mail, the Federal Cost Transfer will be considered approved.

Journal: UCR 0000293442
Journal Post Date: 08/18/2004
Prepared By: Faye, Tammy
Reason/Explanation: CLERICAL ERROR - Incorrect activity code cited on PO, chemicals purchase used for the botox related portion of this NSF research per Dr. Baker not the pesticide management.
Additional Explanation (Required when transfers delayed by more than 120 days):
The posted date of the original journal is 18 days older than this FCT journal. There is no need for a special explanation.
FAU CREDITED - - FUND: 21577 (NSF ABC12345 BAKER 7/05)
ACCOUNT: 720150 (Chemicals, Non-Pesticides)
FUNCTION: 44 (Research)
AMOUNT: -83
FAU CHARGED - FUND: 21577 (NSF ABC12345 BAKER 7/05)
ACCOUNT: 720150 (Chemicals, Non-Pesticides)
FUNCTION: 44 (Research)
AMOUNT: 83
Transaction Process

- Payroll Cost Transfer

  • PAYROLL TRANSFERS MAY TRIGGER PAR REVISION

Reason code is not same as justification
Justification for Payroll transfer goes here
Transaction Process

• Be aware that whenever a Payroll Cost Transfer is made it is highly probable that a PAR (Personnel Activity Report) for the adjusting period will also be necessary.
Monthly Processing

- Why Reconcile Ledgers?
  - To ensure ledger (fund) information is complete and accurate so that conclusions drawn and decisions based on the financial data and statements lead to successful outcomes.
  - Key Internal Control in administrating our resources
  - Evidence of Reconciliation and Review
Monthly Processing

Reconciling Ledgers

- Budgets, Expenses and Revenues are recorded completely and accurately in the appropriate FAU.
- Transactions are in compliance with UC, UCR, applicable funding agency or donor policies, and laws/regulations.
- Errors are promptly identified and corrected.
- Overdrafts are prevented by anticipating potential issues in advance (my need to shift future salary cost)
- Ensures the timely close-out of awards
- Encumbrances are appropriately managed to assist in overseeing our financial resources.
Monthly Processing

• Reports available by 10th business day
• Reports accessed online via iViews
## Financial Transaction Detail Report

**UCRPS**

**FINANCIAL TRANSACTION DETAIL REPORT**

**FUNCTION 44 - ORGANIZED RESEARCH, ACTIVITY ALLOCATIONS - BIOLOGY, FUND 23543, PPR 555143554926**

### SUMMARY REPORT

<table>
<thead>
<tr>
<th>ACCOUNT DESCRIPTION</th>
<th>VEND REP</th>
<th>DATE</th>
<th>DC</th>
<th>DEPT</th>
<th>COST ACCOUNT</th>
<th>APPROPRIATIONS</th>
<th>EXPENDITURES</th>
<th>BALANCE</th>
<th>RECOMMENDED</th>
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<tr>
<td>TOTAL: F23543</td>
<td>250,335.91</td>
<td>202,322.69</td>
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</table>

**FUNCTION 44 - ORGANIZED RESEARCH, ACTIVITY ALLOCATIONS - BIOLOGY, FUND 23543, PPR 555143554926**

### SUMMARY REPORT

**B201 - BC, APPRENTICE APPOINTMENTS**

- Prior Period Balance Forward: -16,678.14
- Current Period Activity: 0.00
- Total: -16,678.14

**B2014 - BC, ACADEMIC OTHER**

- Prior Period Balance Forward: 70,924.06
- Accumulated Salaries: 02/21/08 Health
- Current Period Activity: 0.00
- Total: 70,924.06
### UCRPS

**Report ID:** Inception to Date  
**UCR CUMULATIVE REPORT OF CONTRACTS AND GRANTS (INCEPTION TO DATE)**  
(Since Conversion to UCRPS 7/1/99)

**Parameters:**
- Set ID: UCR  
- Business Unit: UCR  
- Fiscal Year: 2008  
- Accounting Period: 7  
- Fund: 29949  

**Fund Name:**  
- FDP 5R01AI059492 RAICHEL 12/08

**Activity:**
- A0104 - Entomology

**Fund Start Date:** 10/01/04  
**Fund End Date:** 12/31/08

**PI Name(s):**
- Rachel, Alexander AND Shin, Sang Woon

**Overhead Base:** $ (Modified Total Direct costs)  
**Overhead Rate:** 50.0%

### Budget Table

<table>
<thead>
<tr>
<th>Function</th>
<th>Category</th>
<th>Account</th>
<th>Description</th>
<th>Appropriations</th>
<th>Expenditures</th>
<th>Incumbrances</th>
<th>Balance</th>
<th>Overdraft</th>
<th>Percent spent</th>
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<tbody>
<tr>
<td>44</td>
<td>BC11 - BC, Apprentice Appointments</td>
<td>006701</td>
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<td>22,947.05</td>
<td>91.73%</td>
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</table>
Monthly Processing

- **Reconciliation Completed**
  - Identify necessary adjustments
  - Complete cost transfers
  - Sound business practice to complete all adjustments timely

- **Report to PI**
  - Dept must provide monthly reports to PI
    - Report must be based on general ledger
    - Recommend use of Enterprise Reporting System (ERS)
  - PI responsible for reviewing transactions for appropriateness; suggest confirmation of review
Monthly Processing

ERS - Enterprise Reporting System

- The ERS system allows authorized users to generate expenditure and budgetary reports for designated FAU combinations by PI
- Enables cost projections (salary and non-salary)
- Excel based tool utilizing queries of financial system
- Access obtained through SAA
## Contract & Grant Orientation

### ERS Report

Financial Reports for January 2008
Prepared For RAIKHEL (CH)

<table>
<thead>
<tr>
<th>Report Run Date: 02/15/2008</th>
<th>Expenses Thru: January</th>
</tr>
</thead>
</table>

Balances are NET of Allocations and Expenses.

### Financial Report

<table>
<thead>
<tr>
<th>Category</th>
<th>A01084</th>
<th>A01084</th>
<th>A01084</th>
<th>A01859</th>
</tr>
</thead>
<tbody>
<tr>
<td>AOC Sal - Academic Salaries</td>
<td>1,141.56</td>
<td>78,265.21</td>
<td>122,204.93</td>
<td></td>
</tr>
<tr>
<td>ABCEN - Staff Benefits - AOC</td>
<td>11,805.48</td>
<td>(1,783.77)</td>
<td>72,682.91</td>
<td></td>
</tr>
<tr>
<td>STSAL - Staff Salaries</td>
<td>(17,966.04)</td>
<td>(64,669.15)</td>
<td>(25,167.09)</td>
<td>6,167.35</td>
</tr>
<tr>
<td>STREN - Staff Benefits - Staff</td>
<td>(1,243.94)</td>
<td>(4,754.52)</td>
<td>(8,787.58)</td>
<td>1,566.44</td>
</tr>
<tr>
<td>S&amp;E - Gen Supplies &amp; Expense</td>
<td>(23,936.23)</td>
<td>23,212.32</td>
<td>9,664.71</td>
<td>(16,657.20)</td>
</tr>
<tr>
<td>EQINV - Equipment Other Inventorial</td>
<td>7,998.47</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C&amp;GNT - C&amp;G Sub-Contracts</td>
<td>24,827.00</td>
<td>0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FACILT - Facilities</td>
<td>(183.23)</td>
<td>(4,737.78)</td>
<td>(1,014.28)</td>
<td>(29.91)</td>
</tr>
</tbody>
</table>

Balance W/O Projections: 2,431.08

### Projections

<table>
<thead>
<tr>
<th>Name</th>
<th>Projected Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alvarez, Kanwal</td>
<td>(1/08-3/08 @ 49%)</td>
</tr>
<tr>
<td>Antonova, Yevgeniya</td>
<td>(1/08-3/08 @ 49%)</td>
</tr>
<tr>
<td>Azim, Mansoor</td>
<td>(1/08-3/08 @ 35%)</td>
</tr>
<tr>
<td>Connell, Elspeth</td>
<td>(1/08-3/08 @ 100%)</td>
</tr>
<tr>
<td>Chang, Andrew</td>
<td>(10/07-3/08 @ 49%)</td>
</tr>
<tr>
<td>Cruz, Josefa</td>
<td>(10/07-3/08 @ 50%)</td>
</tr>
<tr>
<td>Ghosh Roy, Saurabh</td>
<td>(10/07-3/08 @ 49%)</td>
</tr>
<tr>
<td>Kokaza, Vladimir</td>
<td>(10/07-3/08 @ 15%)</td>
</tr>
<tr>
<td>Luong, Wendy</td>
<td>(1/08-3/08 @ 49%)</td>
</tr>
<tr>
<td>Manc Pandre, Daniel</td>
<td>(10/07-3/08 @ 100%)</td>
</tr>
<tr>
<td>Patel, Samir</td>
<td>(1/08-3/08 @ 49%)</td>
</tr>
<tr>
<td>Quinnan, Sean</td>
<td>(1/08-3/08 @ 49%)</td>
</tr>
<tr>
<td>Shin, Sang Woon</td>
<td>(10/07-1/08 @ 100%)</td>
</tr>
<tr>
<td>Shin, Sang Woon</td>
<td>(2/08-6/08 @ 100%)</td>
</tr>
<tr>
<td>Zou, Zhon</td>
<td>(10/07-1/08 @ 100%)</td>
</tr>
</tbody>
</table>

### Total Balance Including Projections

2,431.08 8,520.40 113,517.09 (6,163.35) 118,305.22
Monthly Processing

• Analytical Tools Available
  - UCRFStotals - query tool used to access information from UCRFS data warehouse
    • Available via web
    • Access required for ERS
  - SuperDOPE - query tool used to access information from PPS data warehouse
    • Available via web
    • Access required for ERS
  - Access granted by Department SAA
Monthly Processing

Why is financial reporting to PI necessary?
- PIs are ultimately accountable for all financial activity of their awards
- Departments are responsible for providing reports and other analytical information to assist the PI in carrying out their financial responsibilities.
- Financial reporting provides the PI with the necessary financial information to properly manage his/her contracts and grants.
- Provides PI an opportunity to review the overall appropriateness of expenditure activity.
Monthly Processing

Extramural Fund Accounting

- **F&A - Facilities & Administrative Cost**
  - Last transaction to post before the ledgers close for a period (month)
  - EMF initiates the process to charge each contract and grant according to the awarded F&A base and rate
  - F&A charge is posted to accounts 8601XX under BC80
  - Charges appear under source code ICR
Monthly Processing

- F&A Calculations based upon:
  - Direct costs charged to contract or grant
  - F&A is not calculated on encumbrances only expenditures
  - Overhead Base
    - Total Direct Costs-TDC
      » Normally at a reduced IDC rate
    - Modified Total Direct Cost-MTDC
      Excludes Budget Categories;
      » BC 21 - Benefits - Academic, F&A Excluded
      » BC 60 - Equipment
      » BC 66 - Sub-contracts, F&A Excluded
Monthly Processing

- Things to watch for in the department:
  - Direct cost budget balance is positive, but indirect cost budget balance is in deficit (or visa-versa)
  - Rebudgeting to/from budget categories not subject to overhead
  - Running adhoc reports in the middle of a month prior to month end close
Monthly Processing

• Invoicing

- The Accounting Office is responsible for preparing **ALL** invoices related to contract and grants
- **Majority of awards are cost reimbursable.** Invoices are based upon expenditures posted to the ledger
- The Agency does not pay until an expense incurred & an invoice submitted
- As invoices are submitted to the agencies, receivables are established and revenue is recorded in the general ledger
- Receivables are not established for NSF, DHHS and other federal letter of credit awards. Reimbursements are obtained directly through electronic fund transfers referred to as “drawdowns”.
Monthly Processing

- Agencies are requested to submit all payments to the Cashier’s Office
- Frequency of billing dependent upon award’s terms and conditions
- If supplemental documentation is required, departments must provide. Examples;
  - Progress report
  - Task report
  - Cost share information
  - Back up documentation
  - Non-standard financial reporting
Sample Invoice

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**UCR**

**INVOICE**

UNIVERSITY OF CALIFORNIA, RIVERSIDE
ACCOUNTING OFFICE

O2Diesel Inc.
100 Commerce Drive, Suite 301
Newark, DE 19713
Attn: James Peoples

INVOICE NUMBER: 09761-112072-A01362-ZZ
INVOICE DATE: April 13, 2006
PAYABLE TO: U.C. PRESIDENTS
CASHIER'S OFFICE
RIVERSIDE, CA 92521

---

SUBCONTRACT NO: IRC-12

PROJECT TITLE: "Military Ethanol-Diesel Demonstration Program"

P.I./DIRECTOR: Drs. Wayne Miller and Tom Dublin

DEPT: CE-CERT

---

COSTS INCURRED IN THE PERFORMANCE OF THE ABOVE CITED AGREEMENT:

<table>
<thead>
<tr>
<th>INVOICE PERIOD: 11/31/05 to 2/28/06</th>
<th>CUMULATIVE</th>
<th>CURRENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Wages</td>
<td>9,228.08</td>
<td>9,228.08</td>
</tr>
<tr>
<td>Supplies, Materials and Services</td>
<td>66,881.00</td>
<td>66,881.00</td>
</tr>
<tr>
<td>Travel &amp; Garage Charges</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Equipment and Facilities</td>
<td>113.12</td>
<td>113.12</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>1,855.61</td>
<td>1,855.61</td>
</tr>
<tr>
<td>Indirect Costs @ 26% MTDC</td>
<td>20,270.82</td>
<td>20,270.82</td>
</tr>
</tbody>
</table>

**AMOUNT DUE**

$98,348.63

---

It is hereby certified that all expenditures reported or payments requested are for appropriate purposes and in accordance with the agreement set forth in the application and award documents.

Authorized University Official:

March 12, 2008
Personnel Activity Reporting (PAR) (Effort Reporting)
PAR/Effort Reporting

- OMB A-21 regulations, concerning the use of federal funds, requires that the University certify effort devoted to sponsored projects.
- UC uses the Personnel Activity Report (PAR) system to satisfy requirement
  - Mechanism to ensure that sponsored project received benefit of salary expenditures
  - Can be used to substantiate cost sharing effort
  - Delinquent PARs could result in salary disallowances
  - UC is in the process of streamlining and improving the PAR process.
PAR/Effort Reporting

- **Overview of Process**
  - [http://www.accounting.ucr.edu/par.htm](http://www.accounting.ucr.edu/par.htm)
  - PARs include payroll transactions related (pay period end date) to an academic quarter
  - Adjustments affecting the quarter and processed in the payroll period following the end of the quarter will be reflected on PAR
  - **PARs are generated only for individuals paid from federal/federal flow-thru funds**
  - Accounting does random audit of PAR reports prior to distributing to departments
  - Department verifies payroll and effort distribution and prepares necessary corrections
PAR/Effort Reporting

- Certified effort must be based upon benefit received by award
  - Appropriate signature is obtained
  - Yellow copy returned to accounting
  - White copy retained by department
  - A corrected PAR is required when salaries are transferred after original PAR generation
PAR/Effort Reporting

- Twelve month title codes salary distributions are based upon the follow months pay period end dates:
  - Fall Quarter: October - December
  - Winter Quarter: January - March
  - Spring Quarter: April - June
  - Summer Quarter: July - September

- If adjustments to the pay period are made later than one month after the end of a quarter, the PAR must be manually adjusted by the department and re-certified to reflect the payroll distribution change.
PAR/Effort Reporting

- Nine month title codes paid over twelve month salary distributions are based upon the follow months pay period end dates:
  - Fall Quarter: July - October
  - Winter Quarter: November - February
  - Spring Quarter: March - June
  - Summer Quarter: Eliminated for nine month title codes

- If adjustments to the pay period are made later than one month after the end of a quarter, the PAR must be manually adjusted by the department and re-certified to reflect the payroll distribution change.
PAR/Effort Reporting

- NIH Salary Cap:
  - Recent audit disallowances related to exceeding cap
  - In addition to the restriction to the rate of pay, effort would need to be appropriately substantiated by a PAR (regardless of the reduced rate of pay)
  - Delinquent PARs have resulted in disallowances
PAR/Effort Reporting

• Payroll Expense Transfers

- Do:
  
  • Be timely in preparing transfers
  • Give complete information for transfer
    - explain how error occurred
  • Furnish complete and separate reason for late transfer if over 120 days
  • Generate a new PAR
    - If a previous quarter is affected
    - sponsored project funds are involved
    - forms available at:

  http://iviews.ucr.edu/iviews/iVIEWS_eacs.links?p_link=accounting
PAR/Effort Reporting

- **Payroll Expense Transfers**
  - Inappropriate explanations
    - Moving salaries due to fund overdraft
    - Waiting for funding from another award
    - Additional funding not received
    - Moving over budget salary
    - Cleaning up fund in order to close award
OIG Recommends University of Utah, NSF, HHS Develop Corrective Action Plan

• An audit of employee reports revealed late certifications and improper allocations of salary charges at the University of Utah, the Office of Inspector General in the National Science Foundation recommended NSF and the university work with the Department of Health and Human Services (its cognizant audit agency) to develop a corrective action plan to address deficiencies.

• The review disclosed that the university (1) certified late 51% of total FY 2006 salary charges tested from two to 284 days; (2) re-distributed 25% of the salary charges to NSF projects that were improperly allocated because significant changes in estimated labor effort were not appropriately recorded when known; and (3) certified 2% of the salaries without `suitable means of verification' to validate the actual labor effort expended." "We consider the University of Utah's internal control procedural weaknesses identified in the audit findings to be significant," the audit said.
Question?
What do you do?
### PAR AUDIT FORMAT

<table>
<thead>
<tr>
<th>FY</th>
<th>Month</th>
<th>End Date</th>
<th>Employee Name</th>
<th>Title Code</th>
<th>Activity Code</th>
<th>Fund</th>
<th>Function</th>
<th>DOS</th>
<th>Gross Amt</th>
<th>Time Pct</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
<td>6</td>
<td>6/30/02</td>
<td>XXXX, ZZZZZZZ</td>
<td>7241</td>
<td>A01000</td>
<td>16355</td>
<td>44</td>
<td>REG</td>
<td>2,873.50</td>
<td>17%</td>
</tr>
<tr>
<td>2002</td>
<td>5</td>
<td>5/31/02</td>
<td>XXXX, ZZZZZZZ</td>
<td>7241</td>
<td>A01000</td>
<td>16355</td>
<td>44</td>
<td>REG</td>
<td>2,873.50</td>
<td>17%</td>
</tr>
<tr>
<td>2002</td>
<td>4</td>
<td>4/30/02</td>
<td>XXXX, ZZZZZZZ</td>
<td>7241</td>
<td>A01000</td>
<td>16355</td>
<td>44</td>
<td>REG</td>
<td>2,873.50</td>
<td>17%</td>
</tr>
<tr>
<td>2002</td>
<td>4</td>
<td>4/30/02</td>
<td>XXXX, ZZZZZZZ</td>
<td>7241</td>
<td>A01000</td>
<td>16355</td>
<td>44</td>
<td>REG</td>
<td>2,873.50</td>
<td>17%</td>
</tr>
<tr>
<td>2002</td>
<td>4</td>
<td>4/30/02</td>
<td>XXXX, ZZZZZZZ</td>
<td>7241</td>
<td>A01000</td>
<td>16355</td>
<td>44</td>
<td>REG</td>
<td>2,873.50</td>
<td>17%</td>
</tr>
<tr>
<td>2002</td>
<td>4</td>
<td>4/30/02</td>
<td>XXXX, ZZZZZZZ</td>
<td>7241</td>
<td>A01000</td>
<td>16355</td>
<td>44</td>
<td>REG</td>
<td>2,873.50</td>
<td>17%</td>
</tr>
</tbody>
</table>

Run figures from SuperDope

1. Sort by end date
2. Delete months that do not apply
3. Sort again by fund
4. Delete charges (i.e., vacation) that do not apply
5. Total by fund and find % for each fund

March 12, 2008
### UNIVERSITY OF CALIFORNIA
### PERSONNEL ACTIVITY REPORT

#### RIVERSIDE CAMPUS

**EMPLOYEE NAME:** Stew Burger  
**TITLE:** Assistant I  
**DEPARTMENT:** Plant Pathology  
**EMPLOYEE NUMBER:** 854327615  
**REPORT PERIOD:** FALL 03  

**PAYROLL DISTRIBUTION BY ACCOUNT AND FUND NUMBER(S) FOR REPORT PERIOD**  
**PERCENT OF SALARY:** Corrected PAR for 0512 854327615 P

<table>
<thead>
<tr>
<th>SPONSORED PROJECTS</th>
<th>FACULTY</th>
<th>PERCENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>A01094</td>
<td></td>
<td>16%</td>
</tr>
<tr>
<td>A01094</td>
<td></td>
<td>24%</td>
</tr>
</tbody>
</table>

**ALL OTHER FUNCTIONS**  
**PERCENT:** 60%

**A01094**  
23499  
44 FIN AID-DHEW WORKSTUDY
TO BE COMPLETED BY EMPLOYEE OR RESPONSIBLE OFFICIAL

ESTIMATED DISTRIBUTION OF EFFORT FOR REPORT PERIOD: PERCENT

1. SPONSORED PROJECTS 100%

2. ALL OTHER ACTIVITIES 0%

TOTAL 100%

CONFIRMATION BY ☐ EMPLOYEE ☒ RESPONSIBLE OFFICIAL

I certify that this report represents a reasonable estimate of the actual effort expended on each sponsored project and each category of effort for the period reported.

Signature __________________________ Date ________________

Title ________________________________

ORIGINAL COPY - ACCOUNTING
February 26, 2007

It’s that time again! The Personnel Activity Reports (PAR) for the Fall Quarter covering October, November and December 2006* are enclosed.

The following actions are required to comply with audit requirements:

1. Review the payroll distribution area for accuracy; if corrections are necessary ensure the appropriate PPS entries are immediately prepared and annotate the correct distribution percentages on the PAR form.
2. Complete the effort percentage areas; total effort must equal 100%. This task should be performed by the appropriate official.
3. Certify (sign and date) the accuracy of the form and include the certifier’s title. This task can only be performed by the appropriate official.
4. Return the original (yellow) to the Accounting Office no later than March 31 2007.

Additional information to assist with completing the PAR is available at http://accounting.ucr.edu/par.htm and http://accounting.ucr.edu/parsys.htm

Please annotate any recent payroll corrections impacting the Fall ’06 PAR and not reflected in the payroll distribution. This will assure compliance with the government regulations. Please note PARs are generated 45 days after the end of the quarter and only include PPS corrections processed the month following the end of the quarter; for example, corrections affecting October, November and/or December prepared in January will automatically be reflected on the Fall PAR.

Please contact me at extension 21899 if you have any questions.

Thank you,
Pat Hogan, Extramural Funds Accounting

March 12, 2008

*For nine-month title codes, the Fall PAR period covers July, August, September and October.
Cost Sharing, Cost Matching, and In-Kind
Cost Sharing

- The portion of costs of a project not paid for by the sponsor and paid by the University (UCR).
- Any cost share commitments contained anywhere within a proposal (text or budget) become required commitments if the proposal is funded.
- All cost sharing must be tracked, documented and reported.
Cost Matching

• The portion of project costs contributed by a third party and not by the prime sponsor or the University.

• Cost Matching may be in the form of cash and/or in-kind (non-cash) contributions.

• All cost matching must be tracked, documented and reported.
In-Kind

- Non-cash contributions from third party
- Must be documented by letter from the third party stating contribution and fair market value
Cost Sharing/Matching

- Sponsor cost sharing requirements may be a flat dollar amount or a percentage of an award

- Most common commitments:
  - UCR employee salaries/benefits paid from unrestricted funds
  - Unrecovered F&A cost

- Cost Matching and Cost Sharing may both be required on the same award
Cost Sharing/Matching

• **Required Documentation**
  - Acknowledgement letter Sent (by Accounting) upon receipt of award
    - PI signs to acknowledge cost sharing/matching requirements, including indirect cost and voluntary (in kind) cost share
  - Annual Reports
    - Accounting generates
    - Department completes
    - Due within 30 days
INSTRUCTIONS FOR COST SHARING CONTRIBUTION REPORT

Enclosed please find the Cost Share Contribution Report(s) which need(s) to be prepared on the fund named on the report.

Please fill in ONLY SECTIONS 10A, 10B, AND 11 and return with backup documentation if required. The original report with an original signature should be returned to accounting.

Cost share/match cannot be from federal funds. An overview of Cost Sharing and Matching can be viewed at http://accounting.ucr.edu/costsharing.htm.

If you have questions regarding the completion of this report or the amount of cost share required by this award I will be glad to help you.

Pat Hogan
Extramural Funds Accounting, x 23302
E-mail: pat.hogan@ucr.edu

Cost Share required on this award for this time frame is _______________.

Please remember that in most cases IDC will be added in the accounting section when the report is completed in the Accounting Department.

☐ Please return promptly - this report is needed in order to invoice the agency.
☐ Please return by _______________; this report is required to prepare a final financial report.
☐ Please return by _______________; this report is required to close the fund.
☐ Please complete & return within 30 days or at end of report period. Report is for interim year.
☐ Please complete & return form after _________________.
☐ This is a (second) (third) request. Please complete report and return promptly.

Date: ________
Comments:

March 12, 2008
### Cost Sharing Contribution Report

**UFIN 118 (R7/91)**

<table>
<thead>
<tr>
<th>File No.</th>
<th>Fund number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Name of Agency:**

**UC Riverside**

**Name of P.I.:**

**Name of Department:**

**Purpose:**

ACCOUNTING FILLS OUT SECTIONS 1-8 BEFORE THE REPORT IS SENT TO THE DEPT

<table>
<thead>
<tr>
<th>Title of the Award</th>
<th>Fund number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Award number/name**

<table>
<thead>
<tr>
<th>Reporting Period</th>
<th>Fund number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

7/01/99 to 06/30/01

7/01/99 to 06/30/04

**Cost Sharing Period:**

<table>
<thead>
<tr>
<th>Agency</th>
<th>%</th>
<th>Amount (A)</th>
<th>Expenditures</th>
<th>Reporting Period</th>
<th>Cumulative To-Date</th>
<th>Difference (A-C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>UCR</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ACCOUNTING FILLS OUT THIS SECTION
## Cost Share Report (sample pg. 8-41)

### 10a. Salary Contribution:

<table>
<thead>
<tr>
<th>Name</th>
<th>Acct/Activity/Fund/Function Charged</th>
<th>Non-Federal Gross Pay During Period</th>
<th>% of Time</th>
<th>Cost Contribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joe Brown - salary</td>
<td>300110-A01201-20200-40</td>
<td>40,000.00</td>
<td>2%</td>
<td>800.00</td>
</tr>
<tr>
<td>Joe Brown - benefits</td>
<td>400110-A01201-20200-40</td>
<td>10,000.00</td>
<td>2%</td>
<td>200.00</td>
</tr>
</tbody>
</table>

### 10b. Other Cost Contributions

- **Description:**
  - **Matching Fund**
  - **Complete FAU**

### Expenditures Other Than Salaries/Benefits

- **Description of expense**
- **Check or Reference No.**
- **P.O. # or reference #**
- **Cost Contribution Amount**

---

### 11. I certify that at least the above University-funded costs represent the amount the University contributed to the support of the project.

**Name of Agency**

(specify organization) project and/or grant cited during the reporting period.

**DEPARTMENT FILLS OUT THIS SECTION**

Details substantiating these amounts are available in my department in conformance with the terms of the award.

**FOR ACCOUNTING USE ONLY**

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.</td>
<td>Salary Contributions per Item 10a</td>
</tr>
<tr>
<td>13.</td>
<td>Employee Benefits % of Item 12</td>
</tr>
<tr>
<td>16.</td>
<td>Total (Add Items 12 through 14.)</td>
</tr>
<tr>
<td>17.</td>
<td>Total Cost Contribution (Add Items 15 and 16)</td>
</tr>
</tbody>
</table>

**Date**

Principal Investigator’s Signature

**Tel. Ext.**

Prepared by

**Tel. Ext.**

**RECEIVED:**

10 THIS SUBJECT TO CONTRACT AND GRANT REQUIREMENTS

**ACCOUNTING OFFICE:**

Original (yellow) Accounting Office

**RECEIVED IN ACCOUNTING:**

10 THIS SUBJECT TO CONTRACT AND GRANT REQUIREMENTS

**OTHER COPIES:**

0-5 YEARS

Copy 1 (yellow) Accounting Office

Copy 2 (white) Department Copy

**SENT TO DEPARTMENT:**

10 THIS SUBJECT TO CONTRACT AND GRANT REQUIREMENTS
Award End Date is Nearing
Award End Date is Nearing

- **Questions to ask the PI**
  - Will the PI need to request a NCE?
  - Does the PI require assistance with
    - Completing and/or submitting forms?
    - Information about submission requirements?
- **Does a Pre-Award need to be requested?**
- **Office of Research**
  - Provides advice to the PI and department regarding:
    - Appropriateness/timing of NCE requests
    - Sponsor requirements for final technical reports
    - Fulfilling final reporting requirements through the submission of a renewal proposal
No Cost Extension (NCE)

- **Who?**
  - Initiated by PI and countersigned by OR
- **When?**
  - Based on agency terms and conditions
- **Why?**
  - Specific aims remain to be completed
  - Additional time to gather data for reporting
- **Why not?**
  - Solely due to funds remaining
• Grants and Cooperative Agreements
  - SPA approved up to 12 months
  - Agency Approved beyond 12 months
• Contracts
  - Agency prior approval required
  - Requires an amendment to the agreement
• Special Note - consider subcontract implications.
Progress Report

- Sponsor requires submission of progress report before issuing next budget segment
- Form and format of reports vary by sponsor
- Report submission methods vary by sponsor
• Most sponsors require annual progress reports in lieu of non-competing continuation proposals

• National Institutes of Health
  - Progress reports submitted through eSNAP
    • Prepared and submitted by PI

• National Science Foundation
  - Progress reports submitted through FastLane
    • Prepared and submitted by PI
Renewal Proposal

- New proposal submitted
- Competitive review
- Funding provided with new budget(s) & project period(s)
Request for Supplement Funding

- Proposal submitted for review
- Requested in addition to current funding
- Additional funding provided within existing budget period
- Examples:
  - Equipment Supplement
  - Research Experience for Undergraduate (REU)
AWARD CLOSE OUT
### A-110 Final Report Requirements

#### Responsibility
- Institution’s Sponsored Projects Office is usually responsible for overseeing the close-out of awards

<table>
<thead>
<tr>
<th>Report</th>
<th>Responsible Person/Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>Technical Equipment</td>
<td>Principal Investigator</td>
</tr>
<tr>
<td>Patent/Invention</td>
<td>UCR Equipment Management</td>
</tr>
<tr>
<td>Subrecipients</td>
<td>Sponsored Project Office</td>
</tr>
<tr>
<td>Subrecipients</td>
<td>PI and Technology Transfer Office</td>
</tr>
<tr>
<td>Subrecipients</td>
<td>EMF Accounting</td>
</tr>
<tr>
<td>Subrecipients</td>
<td>Sponsored Projects Office with PI and EMF Accounting</td>
</tr>
</tbody>
</table>

Reports from Subrecipients are needed in advance in order to incorporate into reports to Sponsor.
Award Close Out

• Terms and Conditions of award
  - Final Financial Report
  - Final Technical Report
  - Final Equipment Report
  - Final Inventions/Patents Report
  - Other/special final reports, such as
    • Delivery of software, source code, technical specifications
    • Completion and delivery of a technical or training manual
Award Close Out

- **Unexpended Balances (Department)**
  - Requires PI approval on balances greater than $100 via email to Accounting
  - Carry forward on NIH/PHS at the end of a competitive segment—department must notify Accounting to include on FSR

- **Final Invoice (EMF Accounting)**
  - Due dates
  - Final payment may be contingent upon submission/acceptance of Final Technical report
  - Late reports may delay future funding
Award Close Out

- Award is in Reportable Condition (Department)
  - Expenditures are allowable, allocable, reasonable, and consistent
  - Expenditures do not exceed allocations
  - Expenditures booked timely
  - Rebudgeting adheres to agency terms
  - Outstanding obligations (liens) must be cleared
  - Submission of cost sharing/matching reports
  - Allow for timely submission of financial reports
### Example of Reportable Condition

#### Cumulative Report of Contracts and Grants (Inception to Date)

**Parameters:**
- **Unit:** UCR
- **Activity:** 001077 - Y2K
- **Fiscal Year:** 2008
- **Run Start Date:** 03/15/08
- **Fiscal Period:** 03/14/07
- **Run Time:** 11:48:10

#### Budget

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<tr>
<th>Category</th>
<th>Account</th>
<th>Description</th>
<th>Appropriations</th>
<th>Expenditures</th>
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**March 12, 2008**

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Award Close Out

- **Final Technical reports**
  - PI is responsible for submission of this report

- **Office of Research**
  - Coordinates with Department/College when sponsor reporting requirements have not been fulfilled
    - Work with Chair to facilitate the submission of the PI’s final report
    - If not successful, efforts are escalated to the dean for resolution

- **Sponsors may**
  - Withhold funding if reporting requirements are not fulfilled
Award Close Out

• **Final Invention/Patent Report**
  - Responsibility of PI with assistance from OR
  - OR provides appropriate form to PI and requests that PI list any and all inventions conceived during the award period by the project team; if none, state “None”
  - OR reconciles this information against the Office of Technology Transfer invention disclosure database and then signs and submits the report
Award Close Out

- **Equipment Report**
  - Documents all equipment purchased from award funds (including negative reports)
  - Equipment Management prepares report based upon equipment inventory, so it is important that department verifies inventory listings
  - Equipment Management may request additional information from Department on fabrication
Records Retention

Office of Record:

- Established as the “Contract and Grant office...with operational responsibility.”
  - Department
  - Accounting
  - OR

- Record Retention:
  - Federal/State agencies usually require records retention for three years measured from “final payment” for contracts and measured from “submission of final expenditures report” for grants.
Retention of Records

- However, it is administratively not possible for Accounting to notify the appropriate Office of Record when final payment or submission of the final expenditures report occurs for every extramural award.

- Retention period for extramural award records is to be measured from expiration/termination of the extramural award forward six years.

- Exceptions (related to litigation, claims or audits initiated prior to the end of the records retention period) may require extending period of retention.
Audit Overview

- ALL performance under extramural funding agreements (contracts, grants, and cooperative agreements) is subject both to internal and external audit.

- The A-133 audit is conducted annually (compliance vs. full scope).

- The Assistant Vice Chancellor for Financial Services is the external audit coordinator for UCR.
Questions?