



EMORY  
UNIVERSITY

Research  
Administration

# Research Administration at Emory Foundation Program

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**DAY THREE:**

**Sponsored Projects Administration**



EMORY  
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# Recap Day 1

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- 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

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- Account Set-up Process
- Expenditure Monitoring – Part I
- Expenditure Monitoring – Part II
- Closeout Process

# Recap Online Modules (OMB) Circulars

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## 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

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- 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

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- 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

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## 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

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- 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

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- 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

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- 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

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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.)

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- 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

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

# Consistent Treatment of Costs

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<b>Unallowable</b>
Entertainment & Alcoholic Beverages
Bad Debts
Fines and Penalties
Honoraria (lecture fee allowed)
Lobbying or Fundraising Costs
Contingency Costs



# Exercise: Allowability Case Studies



# F&A



# What is F&A?

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- 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

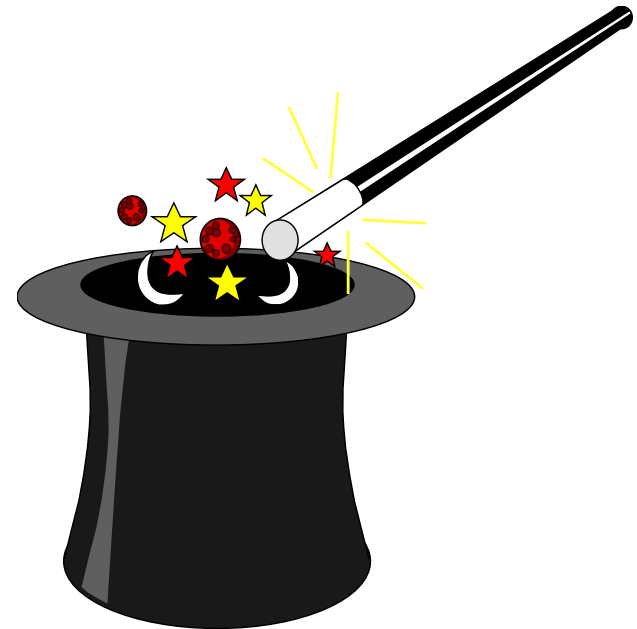
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- F&A (indirect) costs are recovered based on rates
- Rates are developed by Emory in a periodic F&A Cost Proposal
  - Currently, rates are in place through FY19
  - Proposal base year is FY18
- Proposal is submitted to our cognizant agency, Dept. of Health and Human Services (DHHS), for review, negotiation, and approval

# Where Does the F&A Rate Come From?

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- 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

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

$$\frac{\text{F\&A Cost Pools Allocated}}{\text{Direct Cost Base}}$$

# Facility and Administrative Cost Pools

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

# Administrative Cost Pools

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- 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

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- 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

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- Organized Research
- Instruction Departmental Research
- Other Sponsored Activities
- Yerkes National Primate Center
- Other Institutional Activities



# F&A Rates

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- 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

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

# Space and F&A

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- 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

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- 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 ( $\$2,000 \times 80\%$ ) in the numerator
    - Instruction F&A Rate: \$400 ( $\$2,000 \times 20\%$ ) 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

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- 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

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- 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

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- Off-Campus Space
- Off-Campus, Adjacent Space
- Leased Space

# What are Fringe Rates

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- 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

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- 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: \$247 (this account code automatically carries a 24.7% rate).
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# Benefit costs for Faculty, Staff, and Post Docs include the following:

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- Health Insurance
- Unemployment Insurance
- Workers Compensation
- Pensions (403b)
- Disability Insurance
- Tuition Reimbursement
- Group Life Insurance
- Benefits Administration
- FICA Taxes

# Benefit costs for Residents include:

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- FICA Taxes
- Health Insurance
- Disability & Life Insurance
- Parking
- Benefits Administration

# Part-Time gets these benefits

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- FICA Taxes

# FY17 Fringe Rates

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- Faculty/Staff/Post Docs
  - Federal: 24.70%
  - Nonfederal: 27.25%
  
- Resident
  - Federal: 14.90%
  - Nonfederal: 20.00%
  
- Part-Time
  - Federal: 7.65%
  - Nonfederal: 7.65%

# Fringe Rate Calculation

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- 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.

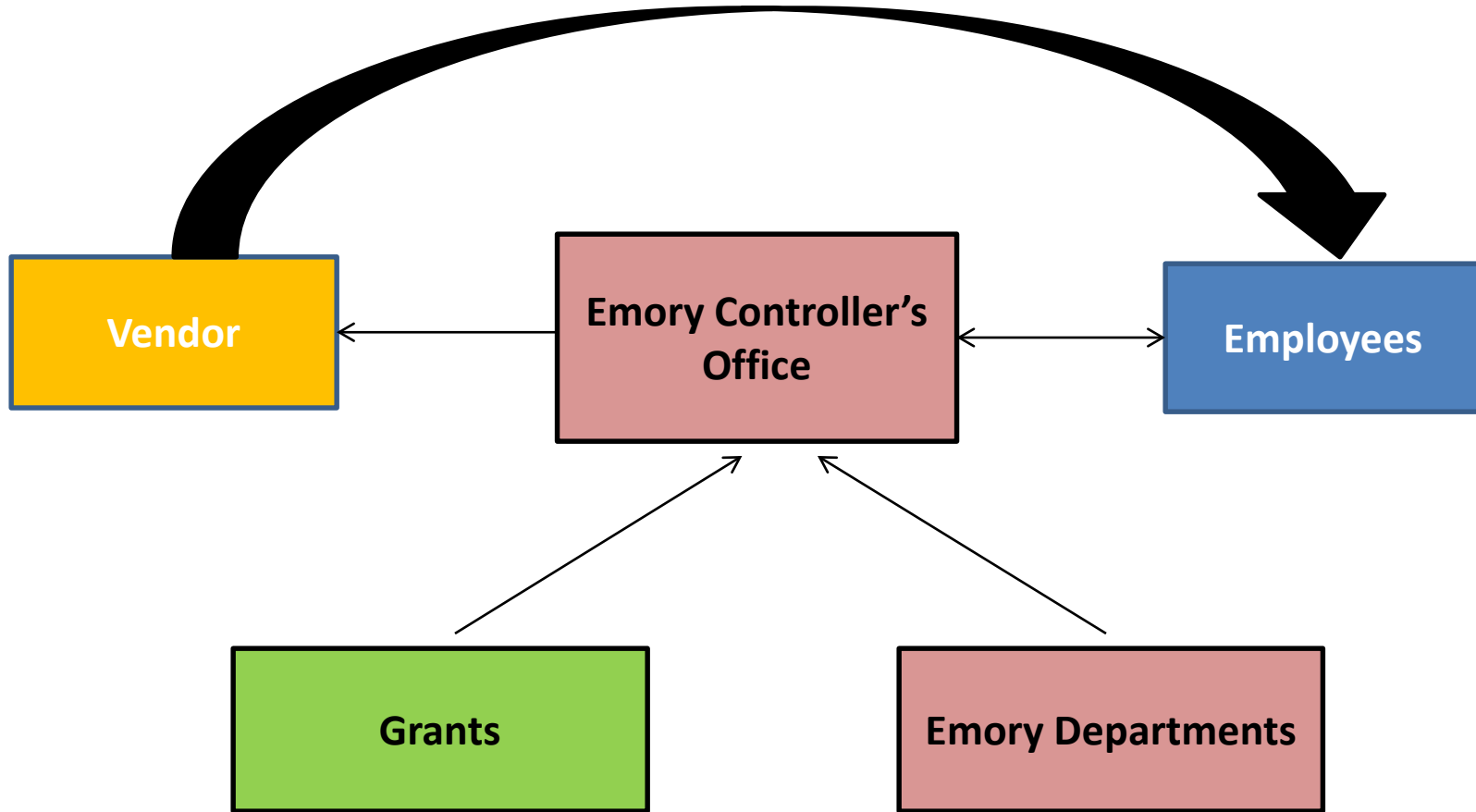
# Fringe Rate Negotiations

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- 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
  - FY15 under-recovery applied as an expense in FY17 projected figures (which are used to estimate and negotiate FY17 rates).

# The Flow of Fringe

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# What are Service Centers

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- 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

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- 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

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- High level:  $\text{Costs/Usage} = \text{Rate}$
- 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:

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- 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

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- Labor Hour
- Machine Hour
- Test
- Sequence

# Working Capital

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- 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

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- 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

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- 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

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- 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

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- 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

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

# Moveable Equipment

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- 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

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



# Cost of Equipment

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- Cost includes.....
  - Purchase price
  - Discount
  - Shipping & handling
  - Installation
  
- Cost excludes....
  - Maintenance & warranty costs
  - License fee's

# Moveable Equipment (Federal Funded)

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## 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.**
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# Accounting for Purchased Equipment


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- 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 off of sponsored project



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**Journal Entry Detail Report**

**Business Unit:** EMUNV  
**Journal Id:** 0000253233  
**Date:** 2012-06-18  
**Description:** Reclass from Supply to Capital Exp account code PO S759682 for RNA Extractor

**Ledger Group:** ACTUALS  
**Source:** ONL  
**Reversal:** N  
**Reversal Date:**

**Foreign Currency:** USD  
**Rate Type:** CRRNT  
**Effective Date:** 2012-06-18  
**Exchange Rate:** 1



**Journal Line Information**

Line	Unit	Smartkey	Account	Project	Oper Unit	Fund Code	Dept	Program	Class	Event	Affiliate	Fund Affiliate	Stat Amt	Base Amount	Description
1	EMUNV	0000036933	53300	00012044	20000	5200	736520	00000	A220	0000			0	(\$19,691.67)	Reclass Cap Eq S759682
2	EMUNV	0000036933	75200	00012044	20000	5200	736520	00000	A220	0000			0	\$19,691.67	Reclass Cap Eq S759682

**Totals**

Business Unit	Total Lines	Total Base Debits	Total Base Credits
EMUNV	2	\$19,691.67	\$19,691.67

# Managing Equipment - Physical

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- 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)



**ote:** This form is for **capital equipment transfer only**. If items are not capital equipment please contact Customer Service to submit a work order by Phone 404-727-7463, Fax - 404-727-2172 or web-request (on-line) [Campus Services - Work Request](#) .

- University** If items are capital equipment (**valued at \$4,999+**) notify Grants and Contracts' Inventory Control Office of any Emory equipment status changes. Providing this information will delete these items from your departments' Asset List on the Property Management System Inventory Report maintained by Grants and Contracts.
- Hospital** If items are capital equipment (**valued at \$2,000+**) notify the Finance Accounting Office of any Emory equipment status changes. Providing this information will delete these items from your department's Asset List on the Property Management System Inventory Report maintained by the Finance Department.

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

Continue ...

# Non-title Equipment

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- State/Federal equipment
  - Barcode dictates ownership
    - UGA, GSU, GRA, GT, CDC, VA, etc..
  - **Every** University has there own procedures
  - **DO NOT** use Surplus Property at Emory
  
- **Contact us**
  - email
  - Change/Disposal form



# EFFORT CERTIFICATION

# Outline

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- 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?

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- 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?

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- 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?

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- 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

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## 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

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## 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)

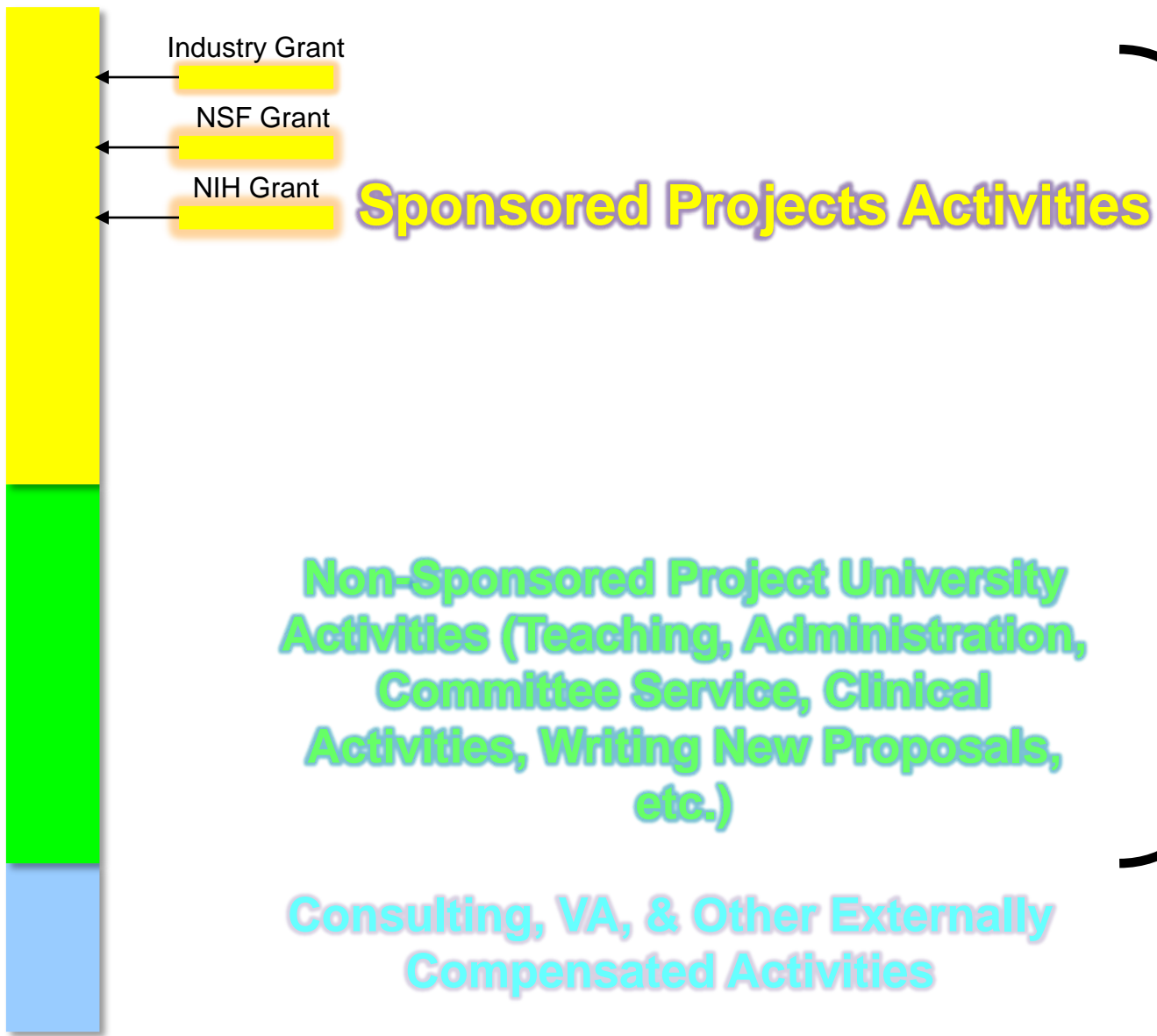
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- Discussed in section §200.430.h.2 of the new Uniform Guidance
- “IBS is defined as the annual compensation paid by an IHE for an individual's appointment, whether that individual's time is spent on research, instruction, administration, or other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

# Institutional Base Salary (IBS)

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- 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



Total University Effort



# Effort Commitments

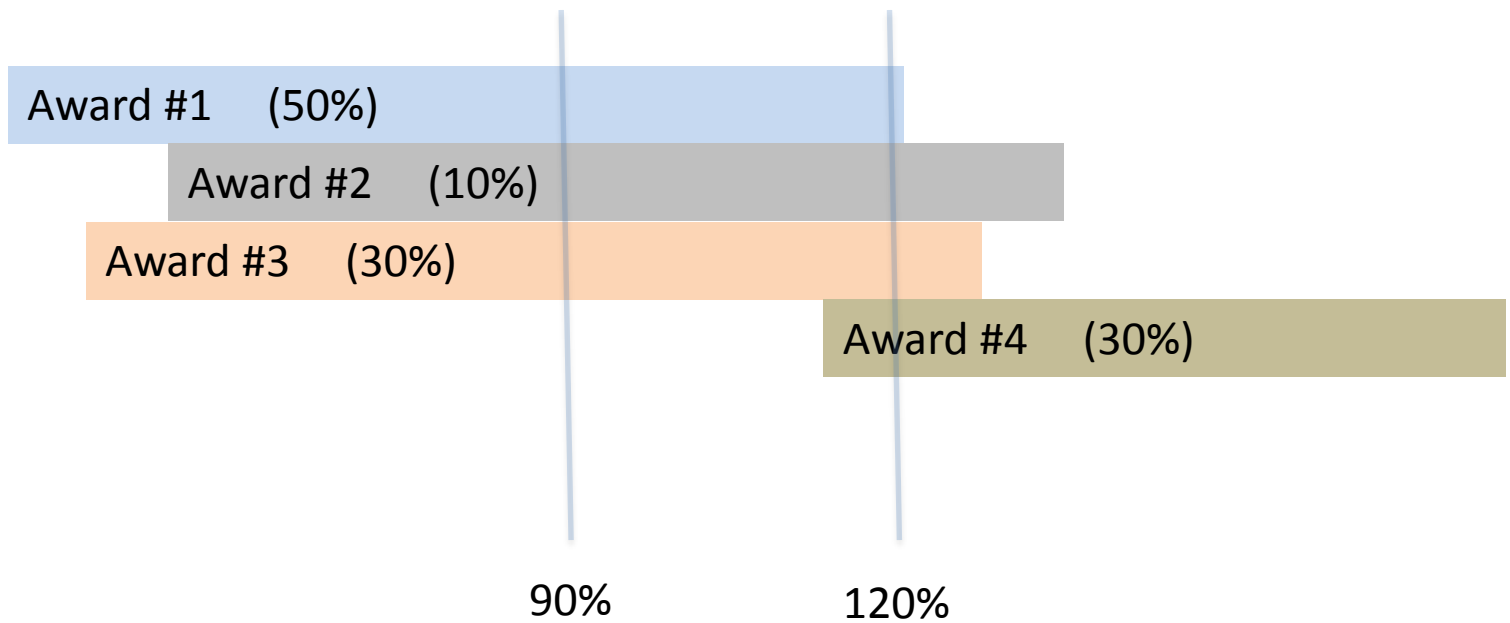
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- When a proposal is submitted, effort is committed for key personnel
- The amount of commitment that is on the final award needs to be met
- For federal awards, this committed amount should not be reduced by 25% or more without agency approval (§200.308.c.3)
- 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

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- Example of effort overlap





# Expressed As a Percentage

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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

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- 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  $\neq$  40 hours  $\neq$  60 hours  $\neq$  10 hours, etc.
- No fixed work week

# Cost Sharing

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- 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

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



# Salary Caps

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- 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 \$185,100

# Salary Caps

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- Example
  - Annual PI salary: **190,000**
  - Effort Level: **10%** (actual, not committed or paid)
  - Award Issue Date: FEB 11, 2016 (latest cap started 1/10/16)
  - CDC award (PHS agency)
  - Cap to use: Executive Level II - **185,100** (new cap)
  - Capped amount for effort period: **92,550** ( $185,100 \div 2$ )
  - Maximum pay for effort period: **9,250** ( $10\% \text{ effort} \times 92,550$ )
  - If pay on this award exceeds \$9,250, the excess will need to be moved off or the percent of time on the award would need to be higher with cost-share.

# Cost Transfers

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- 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 ( $\geq 25\%$ )
  - Moving costs that have already been reported
  - Moving costs past internal deadlines

# K Awards

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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)

Emory University  
Reporting Period: DEC-FEB2014 (Monthly) (12/01/2013 - 02/28/2014)

## Personal Information

Name: [REDACTED]  
SubDept: 831000

Employee ID: [REDACTED]  
Division: AEC1

Title: Professor  
Title Code: 9241

## Effort Status As Of Thu May 08 13:45:54 EDT 2014

Review Process	Review Flag	Reviewed By	Reviewed At
Pre Review	2 (Pre Reviewed)	[REDACTED]	04/28/2014
Certify	Y (Effort Form Not Updated)	[REDACTED]	05/02/2014
Post Review	N		
Flag	Basic (BAS)		

## Effort Form As Of Thu May 08 13:45:54 EDT 2014 (Form located in ERSEffort Table)

Commitment	Payroll	Accounts	CT from Pre	CS from Pre	SubTL \$ from Pre	SubTL % from Pre	Certified Effort	CT from Post	CS from Post	Adj. TL \$	Adj. TL %
<b>Sponsored Accounts</b>											
31%	\$0.00	0% 0000005559	CONTAINING BIOTERROR	\$0.00	0%	\$0.00	0%	\$0.00	N/A	N/A	0%
0%	\$0.00	0% 0000042226	Population genetic i	\$0.00	0%	\$0.00	0%	\$0.00	N/A	N/A	0%
31%	\$0.00	0% 0000044785	Containing Bioterror	\$0.00	0%	\$8165.63	25%	\$8,165.63	N/A	N/A	25%
8%	\$0.00	0% 0000045629	QUANTIFYING THE BALA	\$0.00	0%	\$1959.75	6%	\$1,959.75	N/A	N/A	6%
70%	\$0.00	0%	<b>Total Sponsored Accounts:</b>	\$0.00	0%	\$10,125.38	31%	\$10,125.38	N/A	N/A	31%
<b>Non-Sponsored Accounts</b>											
	\$32,662.53	100% 0000000385	ECAS: Biology1002A11	\$0.00	0%	\$-10125.38	-31%	\$22,537.15	N/A	N/A	69%
	\$32,662.53	100%	<b>Total Non-Sponsored Accounts:</b>	\$0.00	0%	\$-10,125.38	-31%	\$22,537.15	N/A	N/A	69%
	\$32,662.53	100%	<b>Grand Total:</b>	\$0.00	0%	\$0.00	0%	\$32,662.53	N/A	N/A	100%

- 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)

**Menu**

Search:

- ▷ My Favorites
- ▷ Smart Solutions
- ▷ Compass Tools
- ▷ Emory Custom
- ▷ Compass Support Center
- ▷ Accounts Payable
- ▷ Accounts Receivable
- ▷ Allocations
- ▷ Asset Management
- ▷ Banking
- ▷ Billing
- ▷ Cash Management
- ▷ Commitment Control
- ▷ Customer Contracts
- ▷ Customers
- ▷ Employee Self-Service
- ▷ eProcurement
- ▷ Financial Gateway
- ▷ General Ledger
- ▷ Grants
- ▷ Manager Self-Service
- ▷ Order Management
- ▷ Program Management
- ▷ Project Costing
- ▷ Proposal Management
- ▷ Purchasing
- ▷ **RSTs**
  - ▷ RST Administration
  - **Create RST**
  - Update RST
  - Review RST
  - Approve RST

## Create RST

Enter an employee ID and date range in order to find payroll lines that you wish to transfer. Once you select a payroll line you will be taken to a page to key the RST.

Empl ID

From Date  To Date

Select	Pay Run ID	Pay End Date	Job Code	Account	Smart Key	Project	Oper Unit	Dept	Amount
<input type="checkbox"/>	M123113	12/31/2013	9241	50110	0000000385		10000	831000	10,887.51
<input type="checkbox"/>	M013114	01/31/2014	9241	50110	0000000385		10000	831000	10,887.51
<input type="checkbox"/>	M022814	02/28/2014	9241	50110	0000000385		10000	831000	10,887.51

- 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)

[New Window](#)

**Menu**

Search:

- ▷ My Favorites
- ▷ Smart Solutions
- ▷ Compass Tools
- ▷ Emory Custom
- ▷ Compass Support Center
- ▷ Accounts Payable
- ▷ Accounts Receivable
- ▷ Allocations
- ▷ Asset Management
- ▷ Banking
- ▷ Billing
- ▷ Cash Management
- ▷ Commitment Control
- ▷ Customer Contracts
- ▷ Customers
- ▷ Employee Self-Service
- ▷ eProcurement
- ▷ Financial Gateway
- ▷ General Ledger
- ▷ Grants
- ▷ Manager Self-Service
- ▷ Order Management
- ▷ Program Management
- ▷ Project Costing
- ▷ Proposal Management
- ▷ Purchasing
- ▷ **RSTs**
  - ▷ RST Administration
  - Create RST
  - Update RST
  - Review RST
  - Approve RST

RST ID 99999

Empl ID

Status New

[Return to Search](#)

Prepared By:

Seq	Line	Pay Run ID	Pay End Date	Earnings Code	Job Code	*Smart Key	GL Business Unit	Oper Unit	Dept	Project	Fund Code	*Account	Balance	Amount		
1	1	M022814	02/28/2014	REG	9241	0000000385	EMUNV	10000	831000		1002	50110	10,387.51	-500.00	+	-
1	2	M022814	02/28/2014	REG	9241	0000044124	EMUNV	10000	831000	00034272	5400	50110		500.00	+	-

**Comments from RST Submitter**

Enter detailed justification for your RST here.

**Attachments**

Attached File	Add Attachment	
	<a href="#">Add Attachment</a>	+

[Save](#)

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



# GRANT REPORTING

# Grants Reporting

The screenshot shows the Emory University website's "Finance: Grants and Contracts" reporting page. The page has a dark blue header with the Emory University logo and navigation links for Schools, Libraries, Resources, and Research Administration. A search bar is located in the top right. Below the header is a navigation menu with tabs for Home, About, Policies, Forms, Systems, Reporting (selected), Training, Links, and Uniform Guidance. The main content area is divided into three sections: a left sidebar with "Reporting Home", "Reporting Guide", and "Key Statistics"; a central main content area with a "Reporting Home" heading, an introductory paragraph, a "Key Grants Reports in EBI" list, and an "Other Reports" list; and a right sidebar titled "SYSTEM QUICK LINKS" with links to Compass, EBI, Effort, F&A, Forms, Labor, and SAM Kiosk.

EMORY UNIVERSITY | Finance: Grants and Contracts

HOME ABOUT POLICIES FORMS SYSTEMS **REPORTING** TRAINING LINKS UNIFORM GUIDANCE

Reporting Home

Reporting Guide

Key Statistics

Home » Reporting Home

## Reporting Home

Grants reporting at Emory is made up of various reports and queries found across multiple systems. Most reports can be found in the [Emory Business Intelligence \(EBI\)](#) tool. If you do not yet have access to EBI, you will need to take the online Business Intelligence Navigation course in [Emory Learning Management \(eLMS\)](#). To help you determine which report will provide the needed data, refer to our [Reporting Guide](#) or click on a report below for more information.

### Key Grants Reports in EBI

- Award Analysis Report
- Budget Transaction Detail Report
- Budgeted Position Summary & Detail Report
- Encumbrance Transaction Detail Report
- Labor Transaction Detail Report
- Revenue & Expense Transaction Detail Report
- Sponsored Projects Financial Trend Report
- Sponsored Research Financial Summary Report

### Other Reports

- Grants Quick View Pages
- Awards Manager Page
- Grant Queries
- nVision Reports
- A-133 Audit Reports

#### SYSTEM QUICK LINKS

- Compass
- EBI
- Effort
- F&A
- Forms
- Labor
- SAM Kiosk

# Grants Reporting

## Reporting Guide

Refer to the guide below for help in finding grants-related information in our current reports:

Data Needed	Report Type	Report
Budget Available	EBI	Budget Transaction Detail Report
Transaction Details	EBI	Revenue & Expense Transaction Detail Report
Cash Received	Query	EU_GM_CASH_FOR_A_CONTRACT
Cash Balance	EBI	<i>In Progress</i>
Employees Paid From Projects	EBI	Labor Transaction Detail Report
Award Data For a PI	EBI	Award Analysis Report (Awards Tab)
Expense Data For a PI	EBI	Award Analysis Report (Expenses Tab)
PI Committed Effort	Quick View	Quick View PI Page
Burn Rate	Quick View	Quick View Project Page

# Grants Reporting

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- Emory Business Intelligence (EBI)
- nVision Reports
- Custom Reports
- Queries
- Grants Quick View
- Contract Manager



# Grants Reporting Emory Business Intelligence (EBI)

The screenshot shows the top navigation bar of the Emory Business Intelligence (EBI) system. The 'Dashboards' menu is expanded, displaying a list of dashboard options. An orange arrow points to the 'FMS - Sponsored' category.

Navigation Bar: Home | Catalog | Favorites ▾ | Dashboards ▾ | New ▾ | Open ▾ | Signed In As **James Goff** ▾

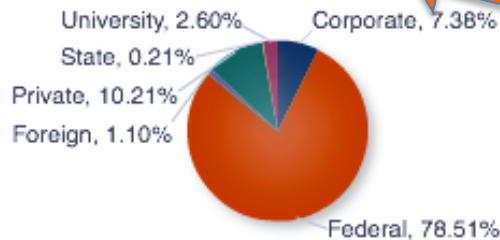
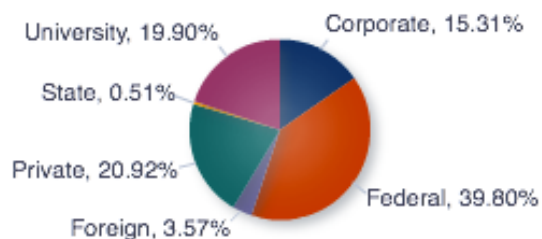
Dashboard List:

- Most Recent(RST Detail - page 1)
- My Dashboard
- + **Executive Dashboard**
- + **FMS - Management**
- + **FMS - Operational**
- **FMS - Sponsored**
  - \*\*\* EBI Information \*\*\*
  - \*\*\* Project Team Reference \*\*\*
  - \*\*\* SmartKey Reference \*\*\*
  - Award Analysis Hardcopy
  - Award Analysis Report
  - Effort Analysis Report
  - Effort Salary Cap Report
  - Effort Status Report
  - Proposal Analysis Hardcopy
  - Proposal Analysis Report
  - Sponsored Projects Financial Trend
  - Sponsored Research Accounts Receivable Aging Report
  - Sponsored Research Financial Summary

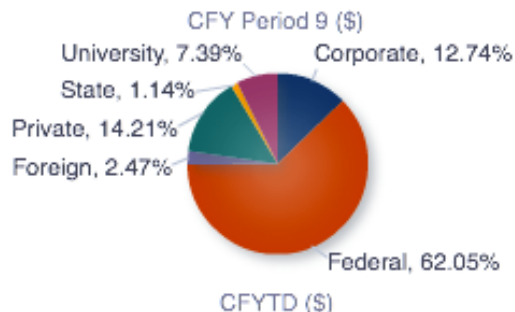
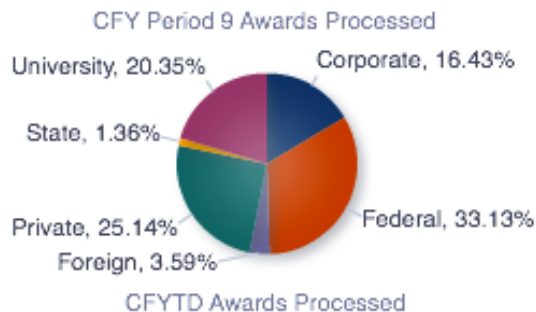
# Grants Reporting (EBI)

## Award Analysis Report – Awards (Graphs)

Period 9, 2014 Awards by Sponsor Type



Several types of graphs available for awards



- Corporate
- Federal
- Foreign
- Private
- State
- University

Sponsor Type	CFYTD		2014	
	CFY Period 9 Awards Processed	CFY Period 9 (\$)	CFYTD Awards Processed	CFYTD (\$)
Corporate	30	2,668,755	302	39,446,333
Federal	78	28,389,955	609	192,155,875
Foreign	7	396,422	66	7,642,983
Private	41	3,691,997	462	44,015,136
State	1	75,000	25	3,536,643
University	39	939,782	374	22,900,679
<b>Grand Total</b>	<b>196</b>	<b>36,161,910</b>	<b>1838</b>	<b>309,697,649</b>





# Grants Reporting (EBI)

## Budgeted Position Report (SPP)

SPP FORMAT Sponsored Project Detail

Project	Project Period	Direct / Indirect	Account Group	Account	Fund	Program	Event	LTD Budget (\$)	MTD Expenses (\$)	FYTD Expenses (\$)	LTD Expenses (\$)	LTD Encumbrance (\$)	LTD Available Balance (\$) Favorable / (Unfavorable)	% Used LTD		
00030464- Chromatin Organization in Huma	01-JUL-14 - 28-FEB-15	<b>Direct Costs</b>	Salary Expense	50050- BDG-Salary Expense	5200	00000	0000	124,103.00	0.00	0.00	0.00	0.00	124,103.00			
				50110- Sal - Faculty-Tenured	5200	00000	0000	0.00	0.00	0.00	15,125.00	0.00	(15,125.00)			
				50350- Sal - Post-Doctoral	5200	00000	0000			0.00	0.00	3,272.00	26,701.00	0.00	(26,701.00)	
			<b>Salary Expense Total</b>						<b>124,103.00</b>	<b>0.00</b>	<b>3,272.00</b>	<b>41,826.00</b>	<b>0.00</b>	<b>82,277.00</b>	<b>33.70%</b>	
			Fringe	51900- BDG-Fringe Benefits	5200	00000	0000			22,467.00	0.00	0.00	0.00	0.00	22,467.00	
				51914- Benefits - Fringe Pool Exp	5200	00000	0000			0.00	0.00	804.91	9,865.12	0.00	(9,865.12)	
			<b>Fringe Total</b>							<b>22,467.00</b>	<b>0.00</b>	<b>804.91</b>	<b>9,865.12</b>	<b>0.00</b>	<b>12,601.88</b>	<b>43.91%</b>
			Supplies	53000- BDG-Supplies	5200	00000	0000			66,680.00	0.00	0.00	0.00	0.00	66,680.00	
				53300- Supplies - Lab/Technical	5200	00000	0000			0.00	0.00	794.79	22,503.29	3,111.21	(25,614.50)	
			<b>Supplies Total</b>							<b>66,680.00</b>	<b>0.00</b>	<b>794.79</b>	<b>22,503.29</b>	<b>3,111.21</b>	<b>41,065.50</b>	<b>38.41%</b>
			Travel	56000- BDG-Travel	5200	00000	0000			3,000.00	0.00	0.00	0.00	0.00	3,000.00	
			<b>Travel Total</b>							<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	
			Other Expense	58010- Empl Goods/Services Exp	5200	00000	0000			0.00	0.00	0.00	65.00	0.00	(65.00)	
				58100- BDG-Other Expense	5200	00000	0000			8,750.00	0.00	0.00	0.00	0.00	8,750.00	
				62447- Inbound Freight	5200	00000	0000			0.00	0.00	43.21	79.51	0.00	(79.51)	
				72500- M&R - Repair & Maintenance	5200	00000	0000			0.00	0.00	4,353.51	4,353.51	4,353.51	(8,707.02)	
				85399- Rchg Core Labs	5200	00000	0000			0.00	0.00	0.00	433.50	0.00	(433.50)	
			<b>Other Expense Total</b>							<b>8,750.00</b>	<b>0.00</b>	<b>4,396.72</b>	<b>4,931.52</b>	<b>4,353.51</b>	<b>(535.03)</b>	<b>106.11%</b>
			Equipment	75200- Cap Purch - Moveable Equip	5200	00000	0000			0.00	0.00	0.00	5,832.00	5,832.00	(11,664.00)	
			<b>Equipment Total</b>							<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,832.00</b>	<b>5,832.00</b>	<b>(11,664.00)</b>	
													<b>745.35</b>	<b>43.67%</b>		
<b>Indirect Costs</b>	F&A Costs	89801- BDG-Facility/Admin Cost-Lvl 2	5200	00000	0000			123,900.00	0.00	0.00	0.00	0.00	123,900.00			
		89810- Facilities & Admin Cost	5200	00000	0000			0.00	0.00	5,190.32	44,310.51	0.00	(44,310.51)			
		<b>F&amp;A Costs Total</b>						<b>123,900.00</b>	<b>0.00</b>	<b>5,190.32</b>	<b>44,310.51</b>	<b>0.00</b>	<b>79,589.49</b>	<b>35.76%</b>		

*Expenditure data by account with budget available.*



# Grants Reporting (EBI)

## Budget Transaction Detail Report

Budget Transaction Detail Report

Home Catalog Favorites Dashboards New Open Signed In As JBG0FF

BTDR by Department BTDR by Award BTDR by Project **BTDR by PI** Budget Transaction Detail Report Table View

\* Fund Group:  (All Column Values)  Unrestricted Operating Budget  Non Sponsored Projects  Sponsored Projects

\* Reporting Begin Date: >= 05/01/2014 \* Reporting End Date: <= 06/20/2014 Account Group: (All Column Values) Account: (All Column Value)

Business Unit: (All Column Value) \* Operating Unit: (All Column Value) Department: (All Column Value) Principal Investigator: Ahmed,Rafi

Award: (All Column Value) Project: (All Column Value) Fund: (All Column Value)

Apply Reset

\* Indicates Required Prompt

Advanced Prompts

**Budget Transaction Detail Report**  
Reporting Period: 05/01/2014-06/20/2014  
Date run: 6/20/2014

BTDR by PI

Principal Investigator	Award	Project	Business Unit	Operating Unit	Department	Account	Fund Group	Fund	Class	Program	Event	PC Business Unit	Activity	Smartkey	Fiscal Year	Accounting Period	Budget Period	Budget Transaction Date	Budget Transaction ID	Budget Ledger	Budget Entry Type	Budget Transaction Amount
Ahmed,Rafi	0000019465- Inflammatory versus non-inflam	00023548- Inflammatory versus non-inflam	EMUNV- Emory University	20000- School of Medicine	725500- SOM; Microbiology/Immunology	50050- BDG-Salary Expense	Sponsored Projects	5200- Fed Rsrch-Bdg Lvl 2	A220- Individual & Project Research	00000- Default Program	0000- Default event	GRANT	GRANT	0000038609	2014	PD 09 - May	-	05/29/2014	00023548	GRANTC_BUD	Financial Summary Report	(4,160.20)
						51900- BDG-Fringe Benefits	Sponsored Projects	5200- Fed Rsrch-Bdg Lvl 2	A220- Individual & Project Research	00000- Default Program	0000- Default event	GRANT	GRANT	0000038609	2014	PD 09 - May	-	05/29/2014	00023548	GRANTC_BUD	Financial Summary Report	251.16
						53000- BDG-Supplies	Sponsored Projects	5200- Fed Rsrch-Bdg Lvl 2	A220- Individual & Project Research	00000- Default Program	0000- Default event	GRANT	GRANT	0000038609	2014	PD 09 - May	-	05/29/2014	00023548	GRANTC_BUD	Financial Summary Report	23,657.89
						58100- BDG-Other Expense	Sponsored Projects	5200- Fed Rsrch-Bdg Lvl 2	A220- Individual & Project Research	00000- Default Program	0000- Default event	GRANT	GRANT	0000038609	2014	PD 09 - May	-	05/29/2014	00023548	GRANTC_BUD	Financial Summary Report	(19,776.05)

*Allows you to view all the budget transactions for a given department, award, project, PI.*

# Grants Reporting (EBI)

## Encumbrance Transaction Detail Report

(All Column Values)  
 Unrestricted Operating Budget  
 Non Sponsored Projects  
 Sponsored Projects

**Fund**  
 (All Column Value)

**\* As of Date**  
 <= 10/11/2016

**Business Unit**  
 EMUNV- Emory U

**Account Group**  
 (All Column Values)

**Award**  
 (All Column Value)

**\* Operating Unit**  
 10000- Emory Co

**Account**  
 68770- Subcontra

**Project**  
 (All Column Value)

**Department**  
 (All Column Value)


**Purchase Order**  
 (All Column Value)

**Purchase Order Status**  
 Dispatched

---

Advanced Prompts

---


**Encumbrance Transaction Detail Report**  
 Date run: 10/11/2016

---

**Encumbrance Format** Purchase Order Summary

Department	Purchase Order	PO Date	Vendor	Project	PC Business Unit	Principal Investigator	Smartkey	Purchase Order Status	Requestor Name	Encumbrance Amt (\$)	Liquidated Amt (\$)	Balance (\$)
831000- ECAS: Biology	T648924	9/15/2016	0000006860- GEORGIA TECH RESEARCH CORPORATION	00060438- MULTISCALE ANALYSIS OF SENSORY	GRANT	0099259- Jaeger,Dieter	0000058256	Dispatched	Lynn Kenney	285,327.00	0.00	285,327.00
831010- ECAS: Chemistry	T008088	5/28/2013	0000004230- TUFTS UNIVERSITY	00022935- Diode Pumped Rare-gas Lasers	GRANT	0001523- Heaven,Michael C	0000041558	Dispatched	Julie Moricle	298,658.00	(41,749.09)	256,908.91
837070- ECAS: Ctr Study Human Health	T620250	7/26/2016	0000003159- UNIVERSITY OF IOWA	00058394- Mechanistic Studies on Staphyl	GRANT	0330636- Quave,Cassandra Leah	0000057715	Dispatched	Becky Suttton	226,500.00	0.00	226,500.00

*Allows you to view subcontracts, the total amount contracted, and the amount spent.*

# Grants Reporting (EBI)

## Revenue & Expense Transaction Detail Report

EMORY UNIVERSITY  
**Emory University Revenue & Expense Transaction Detail**  
 Date run: 6/20/2014

Transaction Detail View

Smartkey	Account	Department	Project	Fund Code	Program	Event	Journal Id	Journal Date	Accounting Period	Fiscal Year	Journal Created by	Journal Header Desc	Journal Line Desc	Journal Line Ref	Expense Report Traveler	Vendor Desc	PO ID	Voucher Id	Invoice Num	Monetary Amount (\$)
0000034385	53300-Supplies - Lab/Technical	725500- SOM: Microbiology/Immunology	00006251-T Cell Affinity for Myelin Con	5400	00000	0000	AP00467276	6/5/2014	10	2014	-	AP Accruals	AP Accruals	-	-	BIOLEGEND, INC.	T207148	R615075	SI213590	391.00
0000034385	53300-Supplies - Lab/Technical	725500- SOM: Microbiology/Immunology	00006251-T Cell Affinity for Myelin Con	5400	00000	0000	AP00467276	6/5/2014	10	2014	-	AP Accruals	AP Accruals	-	-	EBIOSCIENCE	T207149	R615151	1435914	174.30
0000034385	53300-Supplies - Lab/Technical	725500- SOM: Microbiology/Immunology	00006251-T Cell Affinity for Myelin Con	5400	00000	0000	AP00467574	6/6/2014	10	2014	-	AP Accruals	AP Accruals	-	-	FISHER SCIENTIFIC COMPANY	T208460	R615401	7579520M	441.00
0000034385	53300-Supplies - Lab/Technical	725500- SOM: Microbiology/Immunology	00006251-T Cell Affinity for Myelin Con	5400	00000	0000	AP00467887	6/6/2014	10	2014	-	AP Accruals	AP Accruals	-	-	EBIOSCIENCE	T161573	R615950	1416325	125.30
0000034385	53300-Supplies - Lab/Technical	725500- SOM: Microbiology/Immunology	00006251-T Cell Affinity for Myelin Con	5400	00000	0000	AP00468898	6/12/2014	10	2014	-	AP Accruals	AP Accruals	-	-	LIFE TECHNOLOGIES/INVITROGEN CORPORATION	T211704	R619564	68622400	526.00

*Allows you to view individual transactions for a project, dept, award, PI, etc.*

# Grants Reporting (EBI)

## Labor Transaction Detail Report



Select either Pay Date Range or Post Date Range

<b>Fund Group</b> (All Column Value)	<b>Pay Date</b> Between 06/01/2014 - 06/30/2014	<b>Business Unit</b> (All Column Value)	<b>Operating Unit</b> (All Column Value)	<b>Charged Department</b> (All Column Value)
<b>Fund</b> (All Column Value)	<b>Post Date</b> Between [ ] - [ ]	<b>Account Group</b> (All Column Value)	<b>Account</b> (All Column Value)	<b>Transaction Type</b> Earning
<b>Smartkey</b> (All Column Value)		<b>Award</b> (All Column Value)	<b>Project</b> (All Column Value)	<b>Principal Investigator</b> (All Column Value)

Apply Reset

\* Indicates Required Prompt

Advanced Prompts

* Account Tree: ACCTROLLUP_RP	* Department Tree: DEPTDIST	Fund Tree: FUND_BIDW	Earnings Code: (All Column Value)
Account Group: (All Column Value)		Fund Group: (All Column Value)	Source ID: (All Column Values)
Account: (All Column Value)		Fund Code & Desc: (All Column Value)	Event: (All Column Value)
			Program: (All Column Value)

Apply Reset



### Labor Transaction Detail Report

Pay Date Range is : 06/01/2014,06/30/2014 Post Date Range is :  
Date run: 6/20/2014

Account Summary [ ]

Account	Employee ID	Employee Name	Operating Unit	HR Department	Charge Department	Fund	Project	Smartkey	Job Code	Job Code Description	Earnings Code	Pay ID	Source ID	Transaction Type	Orig Pay Date	Hours	Earnings Amount (\$)	Fringe Amount (\$)	Journal Date
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# Grants Reporting (EBI)

## Sponsored Research Financial Summary

EMORY UNIVERSITY  
**Emory University Sponsored Research Financial Summary**  
 Date run: 10/9/2014

Award	Contract Type	Award Begin Date	Award End Date	11000-Claim on Internal Cash	11330-Research Participant Payment Fund	14650-A/R - Sponsored Research	14660-A/R -Unbilled Sponsored Research	Other Assets	25700-Deferred Revenue Sponsored Research	Other Liabilities	LTD Budget (\$)	LTD Encumbrance (\$)	LTD Expense (\$)	LTD Available Balance (\$) Favorable / (Unfavorable)
--	-	01/01/1753	01/01/1753	(139,179.81)	0.00	9,341.15	0.00	0.00	19,260.77	(3,106.44)	0.00	10,652.13	60,751,504.27	(60,762,156.40)
000000008- PREDOCTORAL TRAINING PROGRAM I	CR_LOC	07/01/2003	06/30/2008	0.87	0.00	(7.34)	0.00	0.00	0.00	0.00	1,258,120.65	0.00	1,258,120.65	0.00
000000031- TRAINING IIN POPULATION BIOLOG	CR_LOC	09/01/2004	08/31/2009	1,929.55	0.00	0.00	0.00	0.00	0.00	0.00	658,828.05	0.00	658,828.05	(0.00)
0000000357- PHYLOGEOGRAPHY AND SPATIAL DYN	CR_LOC	01/01/2003	02/28/2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,596,300.26	0.00	1,596,300.26	0.00
0000000364- A MODEL FOR INTRODUCTORY BIOLO	SCHED_PAY	06/01/2007	12/31/2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	0.00
0000000382- SOPHOMORE YEAR AT EMORY LIVING	SCHED_PAY	07/01/2005	06/30/2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,965.72	0.00	80,965.72	0.00

*Shows both cash balance and budget available. Can drill-down to project.*

# Grants Reporting (EBI)

## Sponsored Research Financial Summary

Award	Operating Unit	Department	Project	Project Begin Date	Project End Date	11000-Claim on Internal Cash	11330-Research Participant Payment Fund	14650-A/R - Sponsored Research	14660-A/R -Unbilled Sponsored Research	Other Assets	25700-Deferred Revenue Sponsored Research	Other Liabilities	LTD Budget (\$)	LTD Encumbrance (\$)	LTD Expense (\$)	LTD Available Balance (\$) Favorable / (Unfavorable)		
0000004297- TRAINING IN THE POPULATION BIO	10000- Emory College	831000- ECAS: Biology	00001809- TRAINING IN THE POPULATION BIO	09/01/2009	08/31/2014	181.12	0.00	(181.12)	0.00	0.00	0.00	0.00	264,447.39	0.00	264,447.39	0.00		
			00011145- Training in Population Biology	09/01/2010	08/31/2011	(181.12)	0.00	181.12	0.00	0.00	0.00	0.00	0.00	242,880.00	0.00	242,600.20	279.80	
			00019549- YR 8 TRAINING IN THE POPULATIO	09/01/2011	08/31/2012	2,778.08	0.00	(2,778.08)	0.00	0.00	0.00	0.00	0.00	266,202.00	0.00	237,040.52	29,161.48	
			00019550- YR 7 UNLIQUIDATED FUNDS	09/01/2011	08/31/2012	(2,778.08)	0.00	2,778.08	0.00	0.00	0.00	0.00	0.00	3,462.00	0.00	3,462.48	(0.48)	
			00026687- YR 9 Training in Population Bi	09/01/2012	08/31/2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	272,463.00	0.00	251,212.72	21,250.28
			00035548- YR 10 Training in Population B	09/01/2013	08/31/2014	18,053.91	0.00	(18,053.91)	0.00	0.00	0.00	0.00	0.00	0.00	245,312.00	0.00	245,311.99	0.01
			00035553- YR 9 Unliquidated Funds	09/01/2013	08/31/2014	(18,345.74)	0.00	18,345.74	0.00	0.00	0.00	0.00	0.00	0.00	27,151.00	388.33	21,961.71	4,800.96
<b>Grand Total</b>						<b>(291.83)</b>	<b>0.00</b>	<b>291.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,321,917.39</b>	<b>388.33</b>	<b>1,266,037.01</b>	<b>55,492.05</b>		

*Drilling down on an award shows details by project.*



# Grants Reporting (EBI)

## Sponsored Projects Financial Trend

Type	Category	Account	Account Desc	Employee ID	Employee Name	Jobcode	1. LTD BUDGET (\$)	2. LTD EXPENSES (\$)						3. LTD ENCUMBRANCE (\$)	LTD Available Balance (\$) Favorable / (Unfavorable)
								2014			2015				
								Oct	Nov	Dec	Jan	Feb	Mar		
Direct Costs	Salary Expense	50350	Sal - Post-Doctoral	0390010	Lobb,Collin J	Post Doctoral Fellow	0.00	(400.00)	(200.00)	(200.00)	(200.00)	(200.00)	(430.00)	0.00	(1,630.00)
	<b>Salary Expense Total</b>						<b>0.00</b>	<b>(400.00)</b>	<b>(200.00)</b>	<b>(200.00)</b>	<b>(200.00)</b>	<b>(200.00)</b>	<b>(430.00)</b>	<b>0.00</b>	<b>(1,630.00)</b>
	Fringe	51914	Benefits - Fringe Pool Exp	0390010	Lobb,Collin J	Post Doctoral Fellow	0.00	(98.40)	(49.20)	(49.20)	(49.20)	(49.20)	(105.78)	0.00	(400.98)
	<b>Fringe Total</b>						<b>0.00</b>	<b>(98.40)</b>	<b>(49.20)</b>	<b>(49.20)</b>	<b>(49.20)</b>	<b>(49.20)</b>	<b>(105.78)</b>	<b>0.00</b>	<b>(400.98)</b>
	Supplies	53210	Supplies - Computer Exp				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		53300	Supplies - Lab/Technical				0.00	0.00	0.00	0.00	0.00	0.00	4,024.04		4,024.04
	<b>Supplies Total</b>						<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,024.04</b>		<b>4,024.04</b>
	Other Expense	58100	BDG-Other Expense				156,498.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156,498.00
	<b>Other Expense Total</b>						<b>156,498.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>156,498.00</b>
<b>Grand Total</b>							<b>156,498.00</b>	<b>(498.40)</b>	<b>(249.20)</b>	<b>(249.20)</b>	<b>(249.20)</b>	<b>(249.20)</b>	<b>(535.78)</b>	<b>4,024.04</b>	<b>158,491.06</b>

*Expenses across periods, can include labor details*



# Grants Queries

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- Many queries available, sometimes can be confusing

## Query Viewer

Enter any information you have and click Search. Leave fields blank for a list of all values.

\*Search By:  begins with

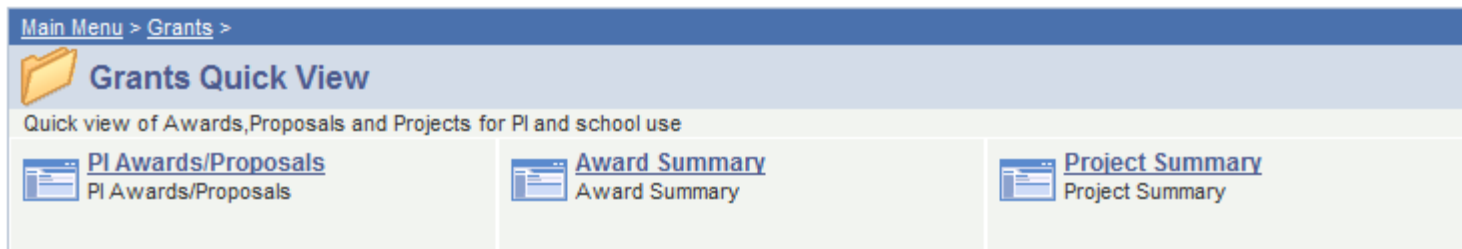
[Advanced Search](#)

# Grants Quick View

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Simple, quick, pages by:

- PI
- Award
- Project



The screenshot shows a web interface for 'Grants Quick View'. At the top, there is a breadcrumb trail: 'Main Menu > Grants >'. Below this is a folder icon and the title 'Grants Quick View'. A subtitle reads 'Quick view of Awards, Proposals and Projects for PI and school use'. The main content area is divided into three columns, each with a document icon and a link:

- [PI Awards/Proposals](#)  
PI Awards/Proposals
- [Award Summary](#)  
Award Summary
- [Project Summary](#)  
Project Summary

# Grants Quick View

## Awards – PI Page

Awards/Proposals

Archived Awards

PI Summary 0353347

Vaccarino,Laura V

Awarded							
<a href="#">View Award</a>	Award No.	Reference No.	Sponsor	Title	Awarded Amount	Date Awarded	End Date
<a href="#">View Award</a>	0000000600	5R01AG02625504	NIH NATL INSTITUTE OF HEALTH	POSTRAUMATIC STRESS DISORDER AND CARDIOVASCULAR DISEASE	2,767,711.00	09/30/2004	01/31/2011
<a href="#">View Award</a>	0000001422	5K24HL07750605	NIH NATL INSTITUTE OF HEALTH	MIND-BODY INTERACTION (24-HL077506_	545,812.00	09/01/2004	08/31/2009
<a href="#">View Award</a>	0000001559	1R21HL093665-02	NIH NATL INSTITUTE OF HEALTH	SEX DIFFERENCES IN MYOCARDIAL ISCHEMIA TRIGGERED BY EMOT	426,250.00	04/15/2009	03/31/2012



# Grants Quick View

## *Proposals – PI Page*

Proposals						
<a href="#">View Proposal</a>	Proposal No.	Sponsor	Title	Type	Due Date	Proposal Status
<a href="#">View Proposal</a>	0000012125	NIH NATL INSTITUTE OF HEALTH	Mental Stress and Myocardial Ischemia After MI: Sex Differences and Mechanisms	New	10/05/2010	Submitted
<a href="#">View Proposal</a>	0000013566	NIH NATL INSTITUTE OF HEALTH	Stress Reduction with Meditation and Vascular Function in Obese African Americans	New	02/05/2011	Submitted
<a href="#">View Proposal</a>	0000014666	NIH NATL INSTITUTE OF HEALTH	Mind-Body Interactions in Cardiovascular Disease7	Continuation	04/15/2011	Submitted
<a href="#">View Proposal</a>	0000015508	NIH NATL INSTITUTE OF HEALTH	Mental Stress and Myocardial Ischemia after MI: Sex Differences and Mechanisms	New-Resubmission	07/05/2011	Submitted

# Grants Quick View

## *Committed Effort - PI Page*

Committed Effort				
<a href="#">View Project</a>	Project	Title	End Date	Committed Effort
<a href="#">View Project</a>	00002883	CAREGIVER STRESS: INTERVENTIO	07/31/2014	1 %
<a href="#">View Project</a>	00011451	NEURAL CIRCUITS IN WOMEN WITH	04/30/2012	5 %
<a href="#">View Project</a>	00008112	Decelerated Biological Aging a	03/31/2012	0 %
<a href="#">View Project</a>	00003455	COMPARISON OF DEPRESSION INTER	07/31/2012	10 %
<a href="#">View Project</a>	00003429	Proj 1 - MENTAL STRESS ISCHEMI	05/31/2015	20 %
<a href="#">View Project</a>	00002052	MIND BODY INTERACTIONS IN CARD	05/31/2014	35 %
<a href="#">View Project</a>	00000217	MECHANISMS LINKING DEPRESSION	07/31/2012	10 %
<a href="#">View Project</a>	G5426800	SEX DIFFERENCES IN MYOCARDIAL	03/31/2012	5 %
<a href="#">View Project</a>	00011293	Mechanism Linking Depression	07/31/2012	8 %
<a href="#">View Project</a>	00017845	NEURAL CIRCUITS IN WOMEN WITH	04/30/2012	5 %
<a href="#">View Project</a>	00019602	Mind-Body Interactions in Card	05/31/2012	0 %

**Total Committed Effort:** 99 %

# Grants Quick View

## Award Page

### Award Summary

## Award Summary 0000004540

<b>Title:</b>	MIND BODY INTERACTIONS IN CARDIOVASCULAR DISEASE	<b>Start Date:</b>	09/01/2009
<b>Ref Award No:</b>	5K24HL077506-08	<b>End Date:</b>	05/31/2014
<b>Principal Investigator:</b>	Vaccarino,Laura V	<b>Awarded Amount:</b>	906,836.00
<b>Sponsor:</b>	NIH NATL INSTITUTE OF HEALTH	<b>Direct:</b>	500,537.00
<b>Purpose:</b>	RSRCH	<b>Indirect:</b>	40,043.00
<b>Award Status:</b>	ACTIVE	<b>Balances as of:</b>	02/29/2012

Balances							
<a href="#">View Project</a>	<a href="#">Project</a>	<a href="#">Status</a>	<a href="#">Title</a>	<a href="#">Budget</a>	<a href="#">Expenses</a>	<a href="#">Encumbrances</a>	<a href="#">Available Balance</a>
<a href="#">View Project</a>	00002052	Open	MIND BODY INTERACTIONS IN CARD	533,805.00	400,072.71	0.00	133,732.29
<a href="#">View Project</a>	00010846	Closed	MIND BODY INTERACTIONS IN CARD	0.00	0.00	0.00	0.00
<a href="#">View Project</a>	00019602	Open	Mind-Body Interactions in Card	6,775.00	4,243.95	0.00	2,531.05

[Go to PI View](#)

**Award Totals:** 540,580.00 404,316.66 0.00 136,263.34

# Grants Quick View

## Account level detail - Project Page

### Project Summary

#### Project Summary

00002052

**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

Balances					
Account		Budget	Expenses	Encumbrances	Available
50050	BDG-Salary Expense	345,351.00	0.00	0.00	345,351.00
50110	Sal - Faculty-Tenured	0.00	192,951.65	0.00	-192,951.65
50120	Sal - Faculty-Nontenured	0.00	10,343.50	0.00	-10,343.50
50230	Sal - Grad Student FICA Exmpt	0.00	15,675.63	0.00	-15,675.63
50240	Sal - Work Study FICA Exmpt	0.00	181.37	0.00	-181.37
50310	Sal - Prof Nonfaculty	0.00	55,606.05	0.00	-55,606.05
50360	Overtime Pay	0.00	9.37	0.00	-9.37
51800	Student Wages	83,464.00	0.00	0.00	83,464.00
51914	Benefits - Fringe Pool Exp	0.00	64,650.61	0.00	-64,650.61
52622	Med Illus-Graph Design	0.00	56.25	0.00	-56.25
52910	Purch Svs Exp - Interco	0.00	73.62	0.00	-73.62
53000	BDG-Supplies	18,400.00	0.00	0.00	18,400.00
53300	Supplies - Lab/Technical	0.00	4,708.25	0.00	-4,708.25

# 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)				
SmartKey		Eff Date	Fund	Status
0000023352	MIND BODY INTERAGRAN5200A160EM	01/01/1901	5200	Active
0000028662	MIND BODY INTERAGRAN5200A220EM	01/01/1901	5200	Active

Project Team		
Project Team Members	Role	Committed Effort
Vaccarino,Laura V	Principal Investigator	35 %





# Contract Manager Page

Contract Manager		Milestone Status				
<b>Contract</b>	0000020008	<b>End Date</b>	10/17/2016			
<b>Title</b>	2011-003 ENDEAVOR - Randomized, Open-label, Phase 3 Study of Carfilizomib Plus Dexa					
<b>Status</b>	ACTIVE	<b>Contract Type</b>	CLINICAL_TRIAL			
<b>Sponsor</b>	ONYX PHARMACEUTICALS	<b>Billing Specialist</b>	Christina Cowart			
<b>PI</b>	Heffner Jr., Leonard T	<b>Billing Authority</b>	Margaret Matkins			
<b>Balances (Proj) Resource</b>						
Personalize   Find       First 1 of 1 Last						
Project	Status	End Date	Budget	Expense	Encumbrance	Balance
00026684	P OPEN	10/17/2016	13,815.00	13,920.54	0.00	-105.54
<b>Totals</b>			<b>13,815.00</b>	<b>13,920.54</b>	<b>0.00</b>	<b>-105.54</b>
<b>Limits</b>						
Personalize   Find   View All       First 1 of 1 Last						
Billing Limit		Awarded Amount				
13,815.00		13,815.00				
<b>Bill Plans</b>						
Personalize   Find       First 1-3 of 3 Last						
Billing Plan ID	Invoice Form	Cycle ID	Billing Status	Contract Type	Hold	Planned Amount
B101	NOPRINT	ON-DEMAND	In Progress	CLINICAL_TRIAL	No	
B102	EUSTDEVENT	ON-DEMAND	Completed	CLINICAL_TRIAL	No	12,515.00
B103	EUSTDEVENT	ON-DEMAND	Completed	CLINICAL_TRIAL	No	1,300.00
<b>Totals</b>						<b>13,815.00</b>
<b>Billing Summary</b>						
Personalize   Find       First 1-4 of 4 Last						
Cost Reimbursable		Analysis Type	Amount			
<a href="#">View</a>						
<a href="#">View</a>	Billable Amount	BIL	155.65			
<a href="#">View</a>	Billed Amount	BLD	13,519.67			
<a href="#">View</a>	Over Limit	OLT	245.22			
<a href="#">View</a>	Prepaid Utilization (Billing)	UTL	13,519.67			
<b>Invoice Status</b>						
Personalize   Find       First 1 of 1 Last						
Entry Type	Item Status	Original Item Amount	Item Balance			
IN	Closed	13,815.00	0.00			
<b>Oldest Item(s)</b>						
Personalize   Find       First 1 of 1 Last						
Entry Type	Item	Balance	Invoice Date			
<b>Cash Receipts</b>						
<b>Cash Applied</b>		13,815.00				



# Contract Manager Page

## Balance Sheet (GL)

Balances as of: 10/09/2014

Assets		Personalize	Find	Print	First	1-2 of 2	Last
Account		Balance					
11000	Claim On Internal Cash	-105.54					
14660	A/R - Unbilled Sponsored Rsrch	155.65					

**Total Assets** 50.11

Liabilities		Personalize	Find	Print	First	1 of 1	Last
Account		Balance					
25700	Def Rev - Sponsored Research	-295.33					

**Total Liabilities** -295.33  
**Balance** -245.22

## Project Budgets

Personalize | Find | Print | First | 1-4 of 4 | Last

Entry Type	Project	Amount
Original	00026684	0.00
<b>Original</b>		<b>0.00</b>
Supplement	00026684	13,815.00
<b>Supplement</b>		<b>13,815.00</b>
<b>Total</b>		<b>13,815.00</b>

# Contract Manager Page

[New Window](#)

Contract Manager

Milestone Status

<b>Contract</b>	0000020008	<b>End Date</b>	10/17/2016
<b>Title</b>	2011-003 ENDEAVOR - Randomized, Open-label, Phase 3 Study of Carfilzomib Plus Dexa		
<b>Status</b>	ACTIVE	<b>Contract Type</b>	CLINICAL_TRIAL
<b>Sponsor</b>	ONYX PHARMACEUTICALS	<b>Billing Specialist</b>	Christina Cowart
<b>PI</b>	Heffner Jr.,Leonard T	<b>Billing Authority</b>	Margaret Matkins

FSR Milestones					Personalize	Find	View All			First	1 of 1	Last
Type	Code	Status	Date	Status								
Compass Closeout	Compass Closeout Zero Balance	09/06/2014										

Invoice Milestones (final or not complete)								Personalize	Find	View All			First	1 of 1	Last	
Cycle ID	Begin Date	End Date	Due Date	Invoice	Invoice Date	Amount	Final Bill									
							<input type="checkbox"/>									

Other Milestones					Personalize	Find			First	1 of 1	Last
Cycle ID	Type	Code	Status	Due Date							

# References

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- OMB Circular A-21 - [http://www.whitehouse.gov/omb/circulars/a021/a21\\_2004.html](http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html)
- OMB Circular A-110 - [http://www.whitehouse.gov/omb/circulars/a021/a21\\_2004.html](http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html)
- Uniform Guidance - <http://www.osp.emory.edu/ugep/>
- OSP - [www.osp.emory.edu](http://www.osp.emory.edu)
- FGC - <http://www.fgc.emory.edu/>



# Keeping Up to Date on Research Administration

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- Research Administration Newsletter  
<https://scholarblogs.emory.edu/ranews/>
  - RAE Educational Series  
<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)
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