EMORY UNIVERSITY | Research Administration

Research Administration at Emory Foundation Program

DAY THREE:

Sponsored Projects Administration

EMORY UNIVERSITY

Revised 2/2018

Recap Day 1

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

Recap Day 2

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

Recap Online Modules
(OMB) Circulars

Office of Management and Budget (OMB)

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

Recap Online Modules
(OMB) Circulars

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

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

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

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

Today's Class

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

Where to Find
Laws & Rules of Grants Administration

Read the Notice of Award

- Know terms and conditions
  - Awards under the Federal Demonstration Partnership (FDP)
  - Awards under Federal Expanded Authorities but not FDP
  - Non federal awards
  - Federal contracts (Federal Acquisition Regulations)

Where to Find
Laws & Rules of Grants Administration

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

Direct Costs

- Generally should be charged as proposed
- Department is responsible for maintaining documentation for necessity and appropriateness of **direct charges and cost transfers**
- PI is responsible for reviewing and approving all expenditures
- Authority provided under expanded authorities permits rebudgeting of allowable costs (subject to agency's terms and conditions)

Indirect Costs

- Costs incurred for common or joint objectives.
- Cannot be identified readily or specifically to any sponsored project.
- Also known as F&A, or overhead, costs.

Unallowable Costs

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

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

Unallowable Cost (cont.)

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

Consistent Treatment of Costs

Direct Cost	Indirect (F&A) Cost
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

Unallowable
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?

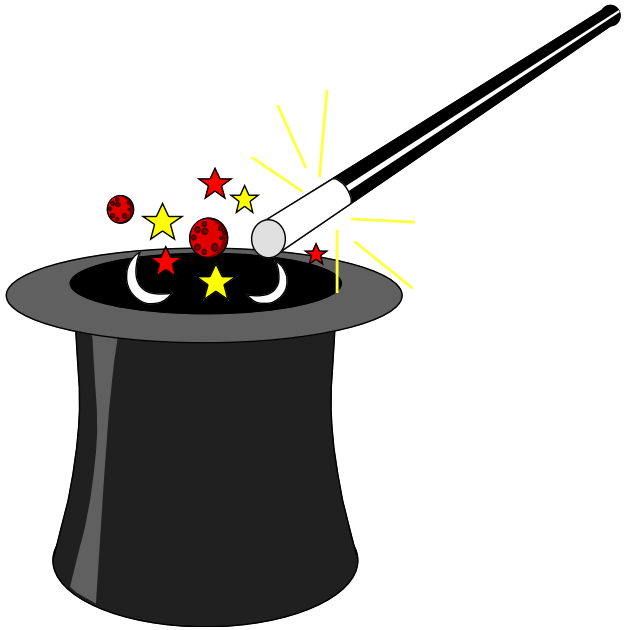
- F&A rates are the mechanism that is used by Universities to recover the costs incurred to provide facilities and administrative infrastructure for sponsored activities
- There is NO Profit built into the F&A rates
- Recovery of cost already expended

Facilities & Administrative Rates

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

Where Does the F&A Rate Come From?

- The source is the total costs of the University as presented in its audited financial statements.
- Adjustments are made to these costs according to OMB Uniform Guidance.
- The costs are then separated into two groups: F&A cost pools and direct cost bases.



F&A Rate

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

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

Facility and Administrative Cost Pools

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

Administrative Cost Pools

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

- Allocated on MTDC base

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

Facilities Cost Pools

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

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

- No cap imposed on these components

Direct Bases

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

F&A Rates

- F&A Rates are applied to the “Base” of the approved award
- For federal awards, this base is generally Modified Total Direct Costs (MTDC)
- MTDC excludes select direct costs such as:
  - Equipment
  - Patient Care
  - Tuition remission
  - On a per subcontract basis, each subcontract whose expenses exceed $25,000

F&A Recovery

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

Space and F&A

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

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

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

Space and F&A

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

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

Space and F&A

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

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

Space and F&A

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

Space and F&A

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

What are Fringe Rates

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

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

Accounting for Fringe Rates

- The fringe rate is applied via an account code in PeopleSoft.
- The rate charged (and account code charged) for fringe is based on the salary account code….which in turn is determined by the job code and other attributes.
- Federal and non-federal sponsored projects pay fringe rates as direct charges.
- Example:
  - Tenured Professor: Salary for July: $1,000 charged to account code 50110.
  - Fringe account code 51914 charged: $273 (this account code automatically carries a 27.3% rate).

Benefit costs for Faculty, Staff, and Post Docs include the following:

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

Benefit costs for Residents include:

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

Part-Time gets these benefits

- FICA Taxes

FY18 Fringe Rates

- Faculty/Staff/Post Docs
  - Federal: 27.30%
  - Nonfederal: 27.50%
- Resident
  - Federal: 16.00%
  - Nonfederal: 23.00%
- Part-Time
  - Federal: 7.65%
  - Nonfederal: 7.65%

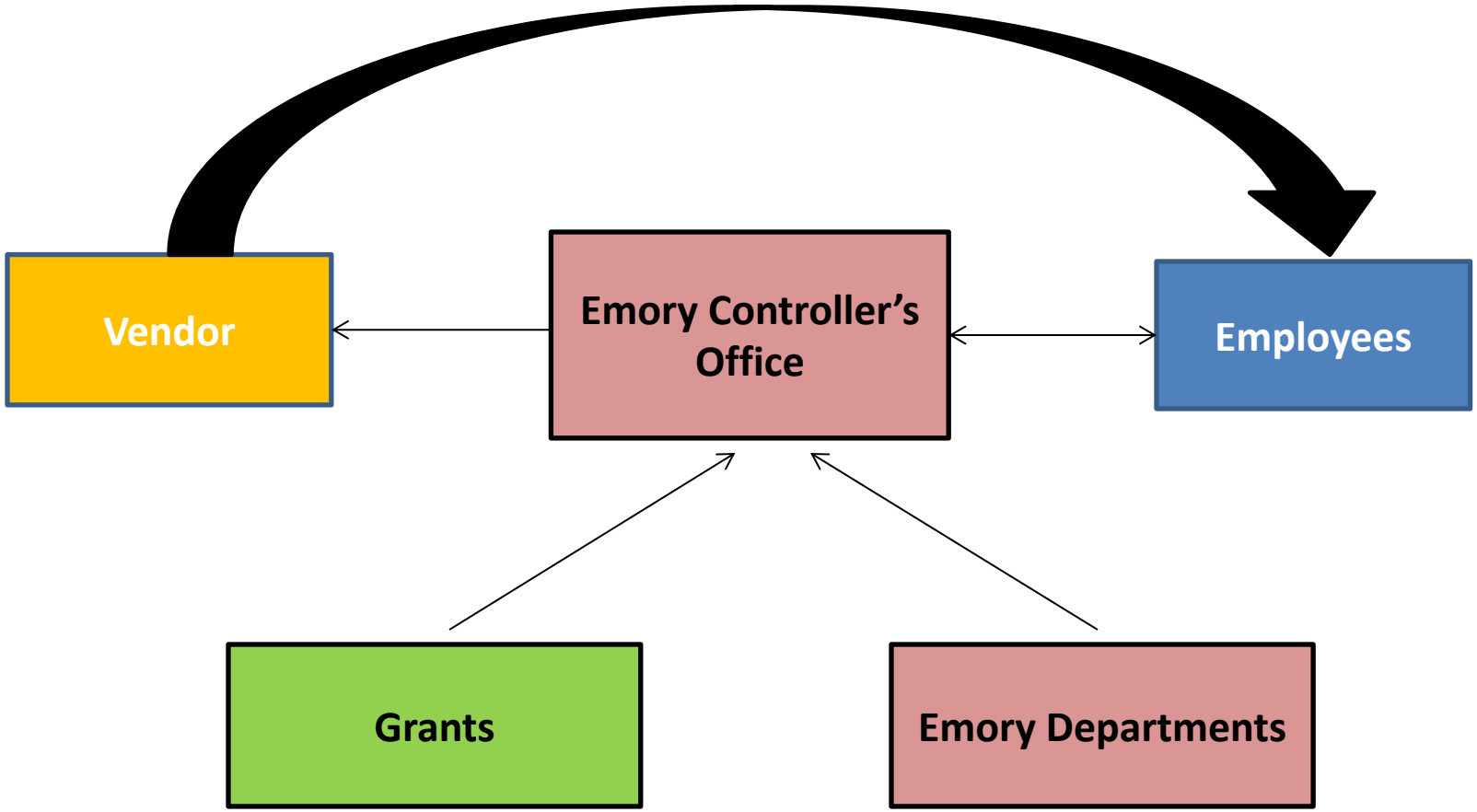
Fringe Rate Calculation

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

Fringe Rate Negotiations

- Proposal prepared by the Office of Cost Studies on an annual basis.
- Submitted to the Federal Government by the end of March.
- Typically negotiated during the summer, such that rates are in place for the next fiscal year.
- Carryforward means over (or under) recoveries from two years ago are incorporated into current year rate calculations
  - FY16 under-recovery applied as an expense in FY18 projected figures (which are used to estimate and negotiate FY18 rates).

The Flow of Fringe



What are Service Centers

- Units which perform specific technical or administrative goods and/or services for the benefit of other units within a reporting unit and charge a fee.
- They include “specialized service facilities,” “recharge centers,” and “core facilities.”
- A business operating within the University at break-even.

Characteristics of Service Centers

- Can you define a measurable unit of output for what you are going to sell?
- Can you easily and accurately measure the amount of a product or service you are providing?
- Can you bill on a regular basis for actual usage?

Calculating the Rate

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

Costs that go into the rate include:

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

Examples of measurable units

- Labor Hour
- Machine Hour
- Test
- Sequence

Working Capital

- Funds that are accumulated in excess of actual cost in order to fund future operating expenditures/expansion.
- Surplus should not exceed 60 days of working capital.

External Sales

- Centers may charge higher rates to external users, and the profit will be retained by the center.
- This additional income is not used in the carryforward balances but should be recovered in a separate account that can be used to replenish equipment.
- Sales tax will be collected in certain circumstances for some types of sales to external users.
- Unrelated Business Income Tax (UBIT) is a tax charged on external sales that do not meet certain prescribed exemptions.

Administration Issues

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

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

Billing and Receivables

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

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

Auditor Findings

- User rates set arbitrarily without regard to actual costs.
  - User rates must be supported by cost calculations based on historical costs and service levels.
- User bills don't carry sufficient detail to identify the services provided.
- Surplus/deficit from prior year not taken into account
- Cost calculations not on file, or didn't match website.
- Service center mechanism used to charge indirect costs.

Asset Management

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

Moveable Equipment

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

Fixed Equipment

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

Cost of Equipment

- Cost includes…..
  - Purchase price
  - Discount
  - Shipping & handling
  - Installation

- Cost excludes….
  - Maintenance & warranty costs
  - License fee's

Moveable Equipment (Federal Funded)

Circular A-110/UG

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

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

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

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

Accounting for Purchased Equipment

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

Managing Equipment - Financial

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

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EMORY HEALTHCARE

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 Eqp S759682
2	EMUNV	0000036933	75200	00012044	20000	5200	736520	00000	A220	0000			0	$19,691.67	Reclass Cap Eqp S759682

Totals

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

Managing Equipment - Physical

- Physical Inventory- Every 2 years

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

Reporting Changes to Equipment Records:

Changes to Equipment Records apply in the following situations:

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

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

****Communication is**

Disposing Moveable Equipment

- Surplus Property – **University/Hospital equip ONLY**
  - Campus Services –Work Request

    http://www.campserv.emory.edu/facilities_management/exterior_services/surplus.html

e surplus TRANSFER FORMS

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 captial 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

- 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

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

What is effort certification?

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

What is effort certification?

- Effort is usually expressed as a percentage

- Certification forms will normally show the payroll percent along with the effort percent
- These forms are then either signed (on paper) or certified electronically (if an effort system is being used)

Why do we certify effort?

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

Uniform Guidance

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

Uniform Guidance

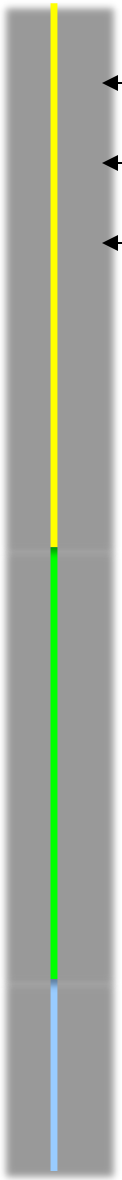
- New circular no longer has examples of acceptable systems of documentation
- No mention of documentation periods
- No mention of who must verify, simply states that records must "accurately reflect the work performed"

Institutional Base Salary (IBS)

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

Institutional Base Salary (IBS)

- Basis for calculating percentages
- Regular salary payments
  - Exclude supplemental payments or bonus pay
- Does not include externally compensated payments
  - Consulting work done outside the university
- Each university may vary slightly in IBS makeup



Industry Grant

NSF Grant

NIH Grant

Sponsored Projects Activities

Non-Sponsored Project University Activities (Teaching, Administration, Committee Service, Clinical Activities, Writing New Proposals, etc.)

Consulting, VA, & Other Externally Compensated Activities

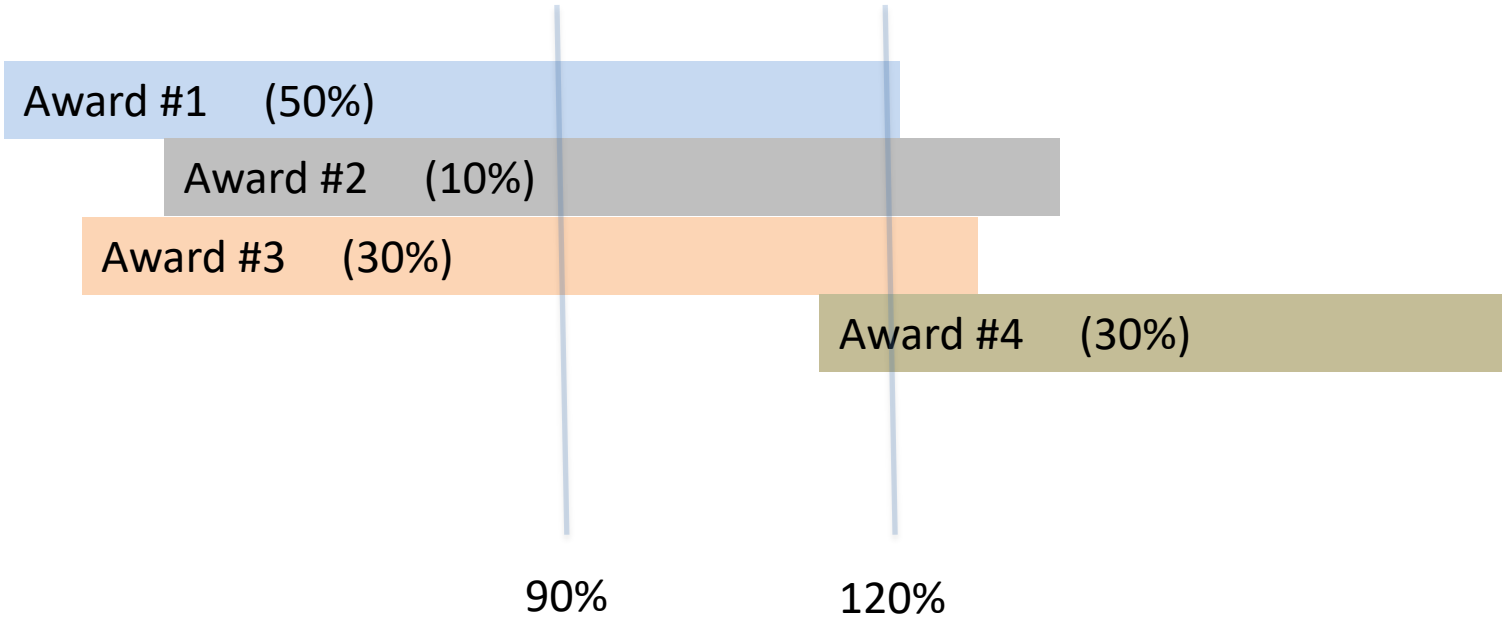
Total University Effort

Effort Commitments

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

Effort Commitments

- Example of effort overlap



Expressed As a Percentage

Time spent on one particular activity

Divided by

= X %

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

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

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

Effort Percent

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

Cost Sharing

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

Salary Caps

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

Salary Caps

- Applies to all PHS agencies *(except *)*
  - National Institutes of Health (NIH)
  - Agency for Healthcare and Research Quality (AHRQ)
  - Centers for Disease Control and Prevention (CDC)
  - Health Resources and Services Administration (HRSA)
  - Substance Abuse and Mental Health Services Administration (SAMHSA)
  - Administration for Children and Families (ACF)
  - Administration on Children, Youth, and Families (ACYF)
  - Administration on Aging (AoA)
  - Agency for Toxic Substances and Disease Registry (ATSDR)
  - Centers for Medicare and Medicaid Services
  - Food and Drug Administration (FDA)*
  - Indian Health Service (IHS)*
- Currently set at $187,000

Salary Caps

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

Cost Transfers

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

K Awards

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

Roles

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

Roles

- Pre-Reviewer
  - Someone closer to the activity
  - Understands the accounting
  - Familiar with grants in department/unit
  - Perform cost transfers, salary cap adjustments, overall review
- Certifier
  - Person performing work on grant
  - Main concern should be do the percent match how I worked
  - Review form and certify

Effort Certification at Emory

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

Best Practices

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

Red Flag Issues

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

Red Flag Issues

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

Red Flag Issues

- Cost Transfers
- Red flag to auditors as an indicator of how well sponsored programs are being managed
  - Could signal lack of adequate controls
  - A significant volume of cost transfers may call into question the appropriateness of charging practices
  - Adverse Salary adjustments for a previously certified effort period questions the reliability of the certification process
- Must be well documented as to why and how the error occurred

Effort Reporting System (ERS)

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

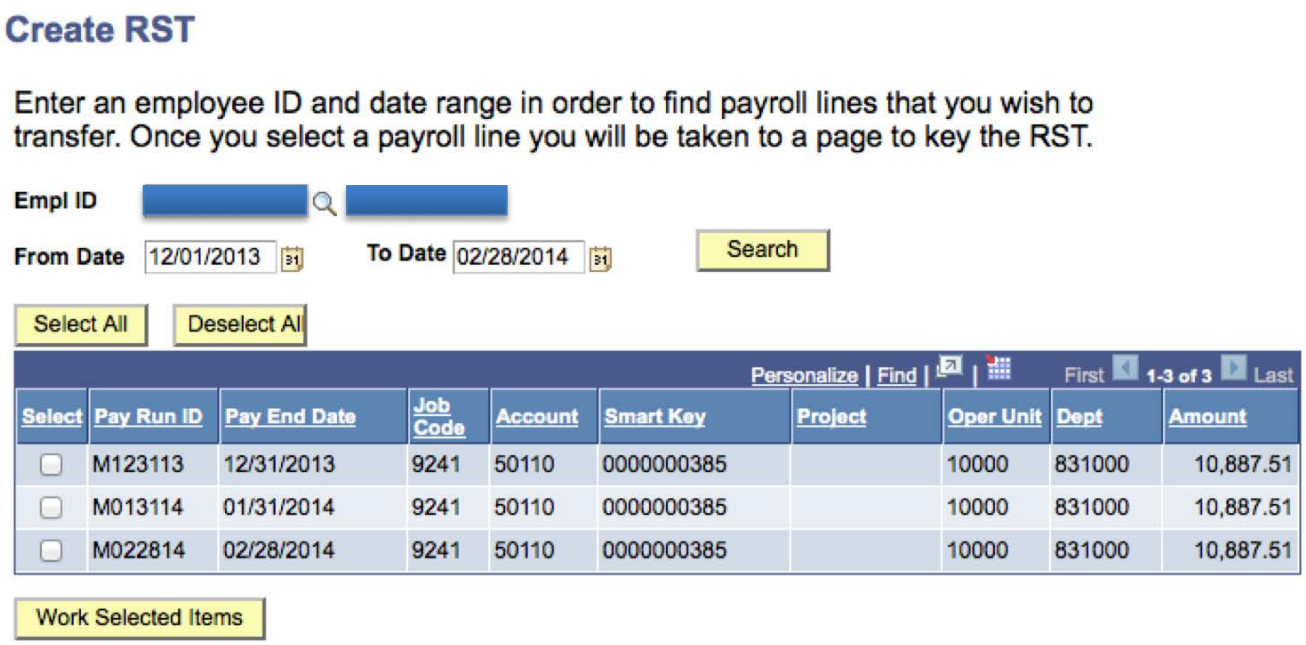
Review Process	Review Flag	Reviewed By	Reviewed At
Pre Review	2 (Pre Reviewed)	[redacted]	04/28/2014
Certify	Y (Effort Form Not Updated)	[redacted]	05/02/2014
Post Review	N		
Flag	Basic (BAS)		

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 %
	Sponsored Accounts																	
31%	$0.00	0%	0000005559	CONTAINING BIOTERROR	$0.00	0%	$0.00	0%	$0.00	0%	0%	$0.00	N/A	N/A	N/A	N/A	$0.00	0%
0%	$0.00	0%	0000042226	Population genetic i	$0.00	0%	$0.00	0%	$0.00	0%	0%	$0.00	N/A	N/A	N/A	N/A	$0.00	0%
31%	$0.00	0%	0000044785	Containing Bioterror	$0.00	0%	$8165.63	25%	$8,165.63	25%	25%	$8,165.63	N/A	N/A	N/A	N/A	$8,165.63	25%
8%	$0.00	0%	0000045629	QUANTIFYING THE BALA	$0.00	0%	$1959.75	6%	$1,959.75	6%	6%	$1,959.75	N/A	N/A	N/A	N/A	$1,959.75	6%
70%	**$0.00**	**0%**		**Total Sponsored Accounts:**	**$0.00**	**0%**	**$10,125.38**	**31%**	**$10,125.38**	**31%**	**31%**	**$10,125.38**	**N/A**	**N/A**	**N/A**	**N/A**	**$10,125.38**	**31%**
	Non-Sponsored Accounts																	
	$32,662.53	100%	0000000385	ECAS: Biology1002A11	$0.00	0%	$-10125.38	-31%	$22,537.15	69%	69%	$22,537.15	N/A	N/A	N/A	N/A	$22,537.15	69%
	$32,662.53	**100%**		**Total Non-Sponsored Accounts:**	**$0.00**	**0%**	**$-10,125.38**	**-31%**	**$22,537.15**	**69%**	**69%**	**$22,537.15**	**N/A**	**N/A**	**N/A**	**N/A**	**$22,537.15**	**69%**
	$32,662.53	**100%**		**Grand Total:**	**$0.00**	**0%**	**$0.00**	**0%**	**$32,662.53**	**100%**	**100%**	**$32,662.53**	**N/A**	**N/A**	**N/A**	**N/A**	**$32,662.53**	**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)



- 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)

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

New Window |

RST ID 99999

Empl ID [redacted]

Status New

Return to Search

Prepared By:

Personalize | Find | First 1-2 of 2 Last

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 First 1 of 1 Last

Attached File	Add Attachment
	Add Attachment

Save

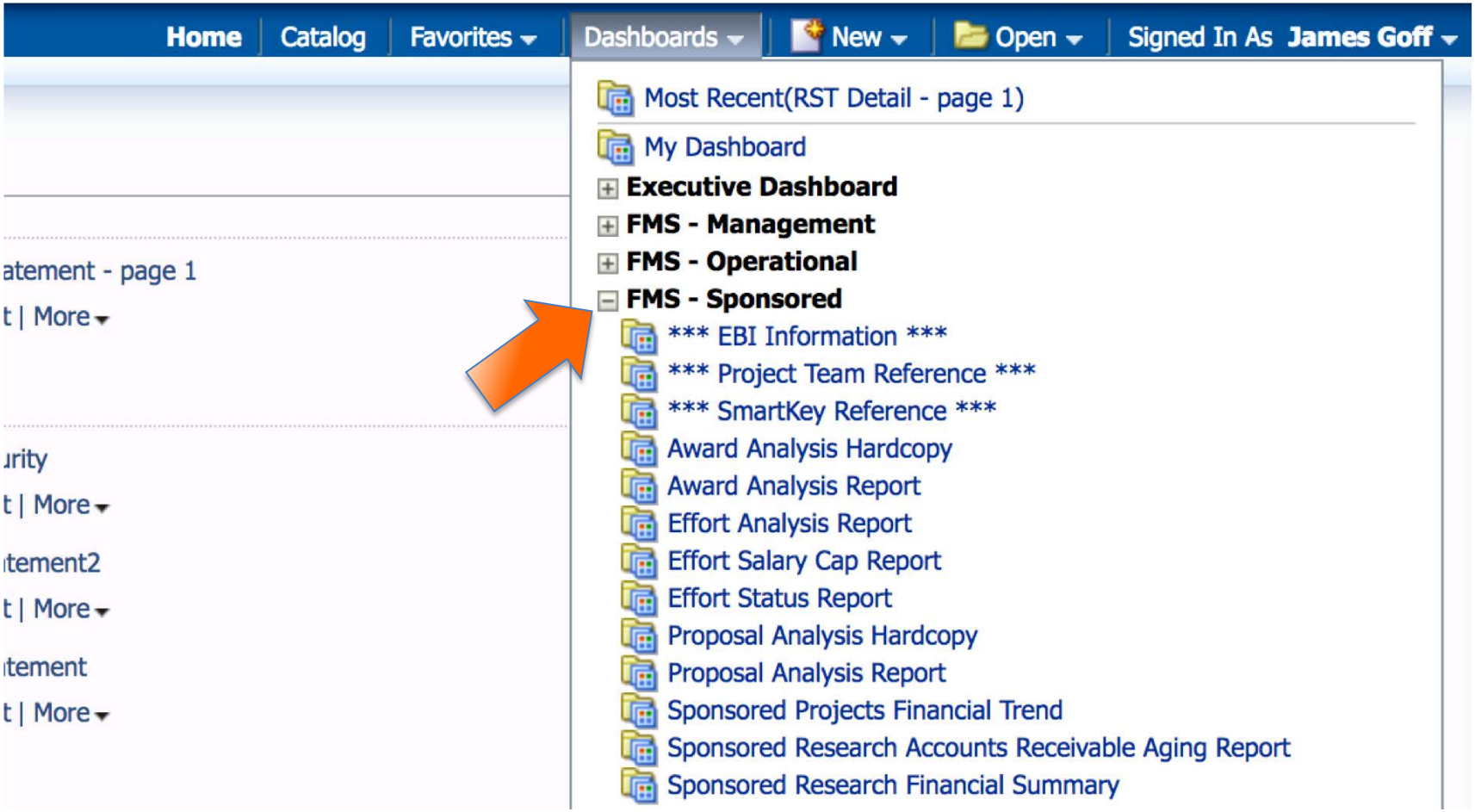
- Choose SK where charges are being moved
- Enter amount being moved (balance shown)
- Enter justification and attachment (save/submit)

GRANT REPORTING

Grants Reporting

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

Grants Reporting
Emory Business Intelligence (EBI)



Grants Reporting (EBI)

Sponsored Projects Dashboard

Sponsored Projects Dashboard

Information Page | Proposal Graphs | Proposal Details | Award Graphs | Award Details | $100 Budge

This dashboard has many helpful grant reports in one place

EMORY UNIVERSITY

Sponsored Projects Dashboard

This page provides information for each of the following pages displayed on the Sponsored Projects Dashboard.
The name of each page is a hyperlink that can be used to navigate directly to that page.

Proposal Graphs
This dashboard reflects proposals completed and submitted by OSP to potential sponsors. The period is based on the date OSP submitted the proposal. Dollar values represent the proposal budgets as submitted. Departments and RAS units are identified based on the department of the primary proposal PI.

Proposal Details
This dashboard reflects proposals completed and submitted by OSP to potential sponsors. The period is based on the date OSP submitted the proposal. Dollar values represent the proposal budgets as submitted. Departments and RAS units are identified based on the department of the primary proposal PI.

Award Graphs
This page reflects awards received/processed. The period is based on the award begin date and dollar values represent the award budgets. Departments and RAS units are identified based on the department of the primary award PI.

Award Details
This page reflects awards received/processed. The period is based on the award begin date and dollar values represent the award budgets. Departments and RAS units are identified based on the department of the primary award PI.

$100 Budget Report
This page displays projects that have a direct cost budget set to $100. When FGC initially sets up projects budgets, the budgets are set to $100 as a placeholder. With PI guidance, RAS is expected to fill in the appropriate project budget amount within 30 days of the project budget set up.

Grants Reporting (EBI)

Sponsored Projects Dashboard

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

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

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

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

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

Projects Ending Report
This page displays projects ending within 90 days of today. Department and RAS units are identified based on the department of the primary award PI.

Grants Reporting (EBI)

Sponsored Projects Dashboard

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

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

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

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

Department Reporting Tree Audit Tool
This is a hidden page which can be used to review and audit the DEPT_RAS_RPT or the DEPTDIST Tree.

Grants Reporting (EBI)

Budgeted Position Report (SPP)

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	**Direct Costs**	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)	
			Salary Expense Total					**124,103.00**	**0.00**	**3,272.00**	**41,826.00**	**0.00**	**82,277.00**	**33.70%**
			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)	
			Fringe Total					**22,467.00**	**0.00**	**804.91**	**9,865.12**	**0.00**	**12,601.88**	**43.91%**
			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)	
			Supplies Total					**66,680.00**	**0.00**	**794.79**	**22,503.29**	**3,111.21**	**41,065.50**	**38.41%**
			Travel	56000- BDG-Travel	5200	00000	0000	3,000.00	0.00	0.00	0.00	0.00	3,000.00	
			Travel Total					**3,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,000.00**	
			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)	
			Other Expense Total					**8,750.00**	**0.00**	**4,396.72**	**4,931.52**	**4,353.51**	**(535.03)**	**106.11%**
			Equipment	75200- Cap Purch - Moveable Equip	5200	00000	0000	0.00	0.00	0.00	5,832.00	5,832.00	(11,664.00)	
			Equipment Total					**0.00**	**0.00**	**0.00**	**5,832.00**	**5,832.00**	**(11,664.00)**	
													745.35	**43.67%**
		Indirect Costs	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)	
			F&A Costs Total					**123,900.00**	**0.00**	**5,190.32**	**44,310.51**	**0.00**	**79,589.49**	**35.76%**

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 JBGOFF

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	0000018465-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

Fund Group
- (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

* Operating Unit: 10000- Emory Co

Department: (All Column Value

Account Group: (All Column Values)

Account: 68770- Subcontra

Purchase Order: (All Column Value

Award: (All Column Value

Project: (All Column Value

Purchase Order Status: Dispatched

Apply | Reset

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 Sutton	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 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

ORACLE Business Intelligence

Search All | Advanced | Request a New Report | Report an Issue | Help | Sign Out

Labor Transaction Detail Report

Home | Catalog | Favorites | Dashboards | New | Open | Signed In As JBGOFF

Labor Transaction Detail Report | LTDR by Charged Employee | LTDR by Managed Employee | LTDR by Charged & Managed Employee

Select either Pay Date Range or Post Date Range

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

Grants Reporting (EBI)

Sponsored Research Financial Summary

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)
0000000008-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
0000000031-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	[illegible]	[illegible]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	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	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	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	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	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	27,151.00	388.33	21,961.71	4,800.96
Grand Total						**(291.83)**	**0.00**	**291.83**	**0.00**	**0.00**	**0.00**	**0.00**	**1,321,917.39**	**388.33**	**1,266,037.01**	**55,492.05**

Drilling down on an award shows details by project.

Grants Reporting (EBI)

Sponsored Projects Financial Trend

							1. LTD BUDGET ($)	2. LTD EXPENSES ($)						3. LTD ENCUMBRANCE ($)	LTD Available Balance ($) Favorable / (Unfavorable)
										2014			2015		
Type	Category	Account	Account Desc	Employee ID	Employee Name	Jobcode		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)**
	Salary Expense Total						**0.00**	**(400.00)**	**(200.00)**	**(200.00)**	**(200.00)**	**(200.00)**	**(430.00)**	**0.00**	**(1,630.00)**
	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)**
	Fringe Total						**0.00**	**(98.40)**	**(49.20)**	**(49.20)**	**(49.20)**	**(49.20)**	**(105.78)**	**0.00**	**(400.98)**
	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	0.00	4,024.04	**4,024.04**
	Supplies Total						**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**4,024.04**	**4,024.04**
	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**
	Other Expense Total						**156,498.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**156,498.00**
Grand Total							**156,498.00**	**(498.40)**	**(249.20)**	**(249.20)**	**(249.20)**	**(249.20)**	**(535.78)**	**4,024.04**	**158,491.06**

Expenses across periods, can include labor details

Grants Reporting (EBI)

Effort Salary Cap Report

Award	Award Desc	Project	Project Description	Charged Department	Charged Department Description	Fund Code	Primary Sponsor ID	Primary Sponsor Name	Sponsor Name	Salary Cap Indicator	Award Salary Cap Amount ($)	Committed Effort (%)	Certified Effort (%)	Capped Maximum Pay Amount ($)	HR Payroll Amount ($)	HR Payroll Variance (Above Cap)/Below Cap ($)
0000033551	HPTN 081/085 - AMP (PONCE)	00052154	HVTN 703/HPTN 081	733025	SOM: Medicine: Infectious Dis	5200	00002507	NIH NATL INSTITUTE OF HEALTH	FAMILY HEALTH INTERNATIONAL	Y	183,300.00	1.00%	1.00%	916.50	0.00	916.50
		00065620	YR2 HVTN 703/HPTN 081	733025	SOM: Medicine: Infectious Dis	5700	00002507	NIH NATL INSTITUTE OF HEALTH	FAMILY HEALTH INTERNATIONAL	Y		1.00%	0.00%		0.00	
0000034159	Social Capital and Engagement	00053420	Social Capital in YBMSM	816000	SPH: Global Health	5200	-	-	CENTERS FOR DISEASE CONTROL	Y	185,100.00	5.00%	4.00%	3,702.00	5,398.75	(1,696.75)
0000034966	ETHIOPIA-EMORY TB RESEARCH TRA	00054780	5D43TW009127-04 RPPR	733025	SOM: Medicine: Infectious Dis	5200	-	-	NIH NATL INSTITUTE OF HEALTH	Y	185,100.00	1.00%	1.00%	925.50	1,851.00	(925.50)
0000036504	Medical Education Partnership	00057756	AAU SOM MEPI - Junior Faculty	733025	SOM: Medicine: Infectious Dis	5200	00001344	FOGARTY INTERNATIONAL CLINICAL RESH SCHO	ADDIS ABABA UNIVERSITY	Y	185,100.00	1.00%	1.00%	925.50	0.00	925.50
0000036867	HPTN 083 Protocol Funding - De	00058477	HPTN 083 Protocol Funding - De	733025	SOM: Medicine: Infectious Dis	5200	00002495	NIH NATL INST OF ALLERGY AND INFECTIOUS	FHI DEVELOPMENT 360 LLC	Y	185,100.00	5.00%	3.00%	2,776.50	2,405.76	370.74
0000037062	The Living Well Project: Early	00058963	Living Well - Y5 SPH	810004	SPH: Academic Admin	5200	-	-	NIH NATL INSTITUTE OF NURSING RESEARCH	Y	185,100.00	2.00%	1.00%	925.50	0.00	925.50
0000038232	Center for AIDS Research at Em	00061159	CFAR Core A ADMIN (SPH: GH/del	816000	SPH: Global Health	2272	-	-	NIH NATL INST OF ALLERGY AND INFECTIOUS	N		10.00%	1.00%		1,588.57	
						5200	-	-	NIH NATL INST OF ALLERGY AND INFECTIOUS	Y	185,100.00	10.00%	9.00%	8,329.50	8,560.05	(230.55)

Helps find effort that may exceed HHS salary cap. Run for your department(s) and then sort by the variance column.

Grants Reporting (EBI)

Faculty Financial Summary

EMORY UNIVERSITY

Emory University Faculty Financial Summary

For additional resources related to the Faculty Financial Summary, please visit the Faculty Reporting in EBI website.

Please note: Data returned is as of 02/27/2018 04:25 AM

Grants and Contracts

Projects Ending in Next 90 Days	Employees Paid by Projects Ending in Next 90 Days	Active Projects with Direct Balance Available	Active Projects with Deficit Balance
5	18	28	8
Click for details	Click for details	Click for details	Click for details
Refresh - Print - Export	Refresh - Print - Export	Refresh - Print - Export	Refresh - Print - Export

Effort Reporting & Labor

# of Forms Pending Certification Past Due	Proposed Effort on Active Projects	Employees with Effort in Previous Effort Reporting Peri...	Employees Paid on All Projects in the Prior 6 Months
1	82%	106	115
Click for details	Click for details	Click for details	Click for details
Refresh - Print - Export	Refresh - Print - Export	Refresh - Print - Export	Refresh - Print - Export

This report is geared towards faculty but it is helpful if working with an individual faculty member to manage their projects.

Grants Reporting (EBI)

Faculty Financial Summary

Proposals

Pending Proposals Under 12 Months from Submit Date	Pending Proposals Over 12 Months From Submit Date
17	70
Click for details	Click for details
Refresh - Print - Export	Refresh - Print - Export

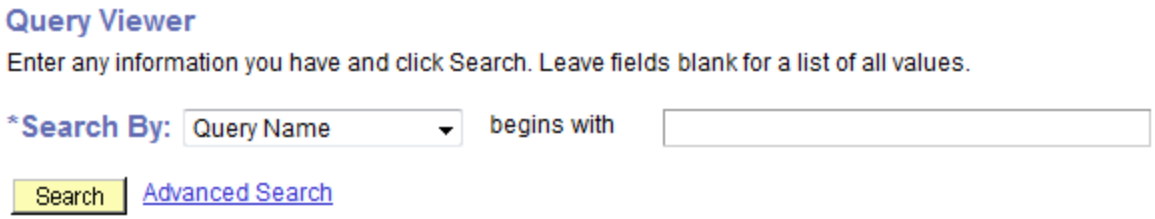
Non-Sponsored Projects

Employees Paid in Prior Month	Available Balance on All Non-Sponsored Projects	Non-Sponsored Projects with Deficits
8	508,046	3
Click for details	Click for details	Click for details
Refresh - Print - Export	Refresh - Print - Export	Refresh - Print - Export

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

Grants Queries

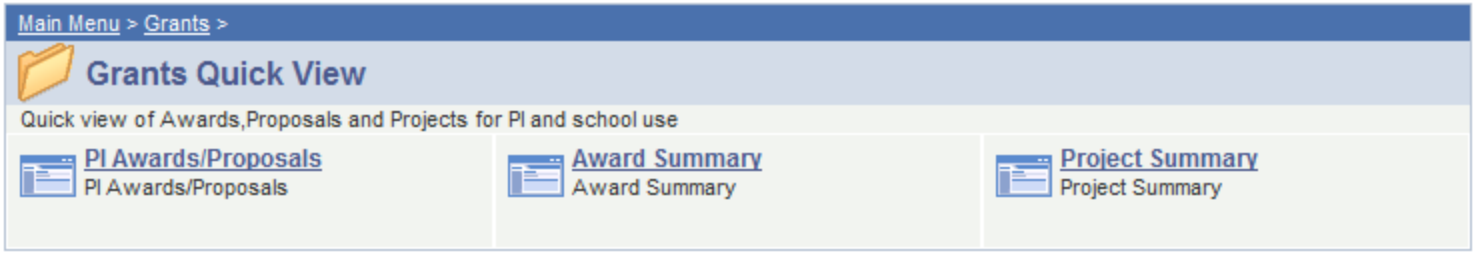
- Many queries available, sometimes can be confusing



Grants Quick View

Simple, quick, pages by:

- PI
- Award
- Project



Grants Quick View

Awards – PI Page

Awards/Proposals | Archived Awards

PI Summary 0353347 Vaccarino,Laura V

Awarded Customize | Find | First 1-9 of 9 Last

View Award	Award No.	Reference No.	Sponsor	Title	Awarded Amount	Date Awarded	End Date
View Award	0000000600	5R01AG02625504	NIH NATL INSTITUTE OF HEALTH	POSTRAUMATIC STRESS DISORDER AND CARDIOVASCULAR DISEASE	2,767,711.00	09/30/2004	01/31/2011
View Award	0000001422	5K24HL07750605	NIH NATL INSTITUTE OF HEALTH	MIND-BODY INTERACTION (24-HL077506_	545,812.00	09/01/2004	08/31/2009
View Award	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 Customize | Find | First 1-6 of 6 Last

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

View Project	Project	Title	End Date	Committed Effort
View Project	00002883	CAREGIVER STRESS: INTERVENTIO	07/31/2014	1 %
View Project	00011451	NEURAL CIRCUITS IN WOMEN WITH	04/30/2012	5 %
View Project	00008112	Decelerated Biological Aging a	03/31/2012	0 %
View Project	00003455	COMPARISON OF DEPRESSION INTER	07/31/2012	10 %
View Project	00003429	Proj 1 - MENTAL STRESS ISCHEMI	05/31/2015	20 %
View Project	00002052	MIND BODY INTERACTIONS IN CARD	05/31/2014	35 %
View Project	00000217	MECHANISMS LINKING DEPRESSION	07/31/2012	10 %
View Project	G5426800	SEX DIFFERENCES IN MYOCARDIAL	03/31/2012	5 %
View Project	00011293	Mechanism Linking Depression	07/31/2012	8 %
View Project	00017845	NEURAL CIRCUITS IN WOMEN WITH	04/30/2012	5 %
View Project	00019602	Mind-Body Interactions in Card	05/31/2012	0 %
			Total Committed Effort:	99 %

Grants Quick View

Award Page

Award Summary

Award Summary **0000004540**

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

Balances Customize | Find | First 1-3 of 3 Last

View Project	Project	Status	Title	Budget	Expenses	Encumbrances	Available Balance
View Project	00002052	Open	MIND BODY INTERACTIONS IN CARD	533,805.00	400,072.71	0.00	133,732.29
View Project	00010846	Closed	MIND BODY INTERACTIONS IN CARD	0.00	0.00	0.00	0.00
View Project	00019602	Open	Mind-Body Interactions in Card	6,775.00	4,243.95	0.00	2,531.05
			Award Totals:	540,580.00	404,316.66	0.00	136,263.34

Go to PI View

Grants Quick View

Account level detail - Project Page

Project Summary

Project Summary 00002052

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

Balances Customize | Find | First 1-31 of 31 Last

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 Efffort
Vaccarino,Laura V	Principal Investigator	35 %

References

- OMB Circular A-21 - http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html
- OMB Circular A-110 - http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html
- Uniform Guidance - http://www.osp.emory.edu/ugep/
- OSP - www.osp.emory.edu
- FGC - http://www.fgc.emory.edu/

Keeping Up to Date on Research Administration

- Research Administration Newsletter
  https://scholarblogs.emory.edu/ranews/

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

- NCURA
  www.ncura.edu

- SRA
  www.srainternational.org