ERA CORE 4: Post Award

Presented by CGA representatives
Agenda

- Account Explorer
- Account Types/Setup
- Prior Approvals
- Account Explorer
- Transactions
- Cost Sharing
- Effort Reporting
- Financial Reporting
Contract and Grant Administration

- Awards Group
  - Account number assignment, compliance docs
  - Modifications, No Cost Extensions, Prior Approvals
  - FDP Subcontracts
  - Effort Reporting

- Transactions Group
  - Pre and post audit of RC account expenses

- Reports Group
  - Invoice/Financial Reports and closeouts for A/R accounts

- Cash Management Group
  - Draws, Financial Reports and closeouts for letter of credit accounts

- Audit management
Office of Sponsored Programs (OSP) & Contract and Grant Administration (CGA)

**News**

**MSU's Individual Development Plans (IDP) for Postdocs and Graduate Assistants**

MSU's Graduate School has established PI guidance for creating individual postdoctoral researcher and

More...

**Training Opportunities for 2014**

There are many ways you can further your skills and learn more about research administration. Whether you are a research administrator in a department, a post-award office, or a pre-award office that wants to understand how your role supports MSU research administration, these educational opportunities

More...

**NIH Applications are changing effective September 25, 2013**

NIH application packages are CHANGING. The changes affect several types of applications, and impact several sections of the application. The new versions are completed with the label: FORMS - G. The conversion effective date varies depending on whether you are submitting a paper or
Account Explorer Information

• Account Detail - Account Notes
  • Award/Modifications
    • Total amount funded to date
    • Amendment information
  • Budget
    • Details, if applicable
• Terms & Conditions
  • Unallowable costs
  • Prior approvals
  • Other pertinent sponsor requirements
Account Explorer Information

• Account Detail - Account Notes (continued)
  • Reporting
    • Financial and invoicing forms to use
    • Other reports that are due
  • Compliance (COI, IACUC, IRB)
  • Department Responsibilities
    • Publication requirements
    • Information the department/PI needs to know
  • Alert
    • Unusual items that warrant special attention – usually time limited
# Account Explorer: Budget to Actual

## Account Explorer

**Account:** RC100236  **App:** 113665  **New $**

**Account Status:** Open  **Source of Funds:** FEDERAL

- **Award:** $2,863,043.00  **Expenses:** $1,597,928.43  **Encumb Balc:** $1,231,035.63

**Project Title:** Genomic Selection and Herd Management for Improved Feed Efficiency of the Dairy Industry

**Project Dates:** 5/1/2011 - 4/30/2014  **F&A Rate / Base:** 52% / MODIFIED TOTAL DIRECT COST +

**Budget Dates:** 5/1/2011 - 4/30/2014  **Costshare Required:** No

**KFS CG Account Type:** GRANT (LOC: Yes)  **Pi List:** Vandehaar, Michael; Temperman, Robert; Beede, David; Persley, James; Weber; Nielsen, Nirmal

**Acct Grantor:** USDA - National Institute of Food and Agriculture (U0813U)  **Department:** ANIMAL SCIENCE DEPARTMENT MABR (10057003)

**Prime Grantor:**  **Department Contact:** Yearling, Timothy

**Parent Account:**  **Acct Name:** USDA 2011-88004-30340 VANDEHAAR

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### Account Detail

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<tr>
<th>Category</th>
<th>Budget</th>
<th>Expenses</th>
<th>Unencum Balance</th>
<th>Encumbrances</th>
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**Total as of 2/11/2014:** $2,863,043.00  $1,597,928.43  $1,265,114.57  $853,922.91  $361,104.68
Account Explorer: Exp. Summary
Account Explorer: Payroll

Account: RC101406
App: 117517

Account Status: Open
Source of Funds: FEDERAL

Project Title: Non-Invasive Monitoring of Central Blood Pressure in Humans
Project Dates: 4/15/2012 - 3/31/2014
KFS CG Account Type: GRANT (LOC: Yes)
Prime Grantor: National Institutes of Health (N0006U)
Prime Grantor Contact: Foley, Joyce

Account Notes
App Notes
Add New Account | Copy to New Account | Edit

SAP/KFS Payroll By Account:
SAP/KFS Payroll By Employee Name

<table>
<thead>
<tr>
<th>Name</th>
<th>Object Code</th>
<th>Period End Date</th>
<th>Doc Post Date / Pay Date</th>
<th>Earning Type</th>
<th>Earnings</th>
<th>% Paid</th>
<th>Hours Worked</th>
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<td>1/1/2014</td>
<td>1/24/2014</td>
<td>Pay Period Salary (1000)</td>
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<td>N P Pay Period Salary (100N)</td>
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Total: $3,048.32
Awards Group
presented by Ashley Russell

- Account Setup
  - Account Types – Standard, Hardship, Advance and Hardship Extension
  - KFS Account and Budget Route
  - Subawards

- Prior Approvals
  - Who approves
  - Common types
  - Program Income
Account Types

Standard Account – established once an award is reviewed and fully executed.

Advance Account – award received but not reviewed or not fully executed.

Hardship Account – no award received or unit does not participate in advance accounts.

Hardship Extension – used when an existing account expires, but new money is expected.

Requisitions, payrolls, etc.

All require an eTransmittal and completed compliance documents.

https://www.cga.msu.edu/PL/Portal/DocumentViewer.aspx?cga=aQBkAD0AMQAzADUA
Advance and Hardship Accounts

- Allows expenditures to be incurred on the correct account.

- Requests for new advance or hardship accounts should go to OSP or Business-CONNECT, as appropriate.

- For Hardship accounts: a memo must be signed by the Department Chair (or Dean if over $100,000) including the following statement:

  “If the award is not made, expenditures made to the hardship account will be covered from the departmental general fund or gift account.”
Colleges/Units that participate in Advance Accounts

- College of Agriculture & Natural Resources
- College of Arts & Letters
- College of Communication Arts & Sciences
- College of Education
- College of Engineering
- College of Human Medicine
- College of Natural Science
- College of Nursing
- College of Osteopathic Medicine
- College of Social Science
- College of Veterinary Medicine
- MI Agricultural Experiment Station
- Nat'l. Superconducting Cyclotron Lab
- Office of the Vice President for Research and Graduate Studies
- Urban Affairs Programs
- University Outreach

Requests to set up an Advance Account should be sent to OSP or Business-CONNECT
Setting Up A New Account in KFS

- KFS Account Docs route for approval to Fiscal Officer and Organization Reviewer

- Department can update/add without disapproving eDoc:
  - Fiscal Officer
  - Account Supervisor
  - Continuation Account Number
  - Program/Initiative Code
  - Use of Funds Code
  - Campus Description
  - Organization Description
  - Responsibility Center Description
Establishing an Award Budget in KFS

- After a Standard Account has been fully routed in KFS, a Budget Reallocation eDoc will be initiated in CGA.
  - Amount currently funded.
  - KFS Budget Docs route for approval to Fiscal Officer

- Department can update/add:
  - Sub-Account Code
  - Sub-Object Code
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<tr>
<th>Chart Code</th>
<th>Account Number</th>
<th>Sub-Account Code</th>
<th>* Object Code</th>
<th>Sub-Object Code</th>
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Subawards

• Subaward Agreements (MSU issued funding) are created and issued after a Standard Account is set-up.

• Subawards are issued by OSP and CGA
  • CGA issues FDP template subawards which are agencies that participate in the Federal Demonstration Partnership Research Terms and Conditions (Including EPA, NASA, NIH, NSF, USDA, AFOSR, AMRMC, ARO, ONR. Note: DOD agencies may not be associated with the FDP Research T&Cs that implement the UG. [http://sites.nationalacademies.org/PGA/fdp/PGA_063626.htm](http://sites.nationalacademies.org/PGA/fdp/PGA_063626.htm))

• What does CGA need to issue a subaward?
  • Budget
  • Statement of Work
  • Subrecipient Commitment Form
  • A-133 or Financial Statements, if available
  • F&A Rate Agreement, if applicable

• OSP issues all other, non-FDP, subawards
Account Amendments

- Account amendments/updates are completed in CGA
  - However, if there is a change to terms and conditions, OSP reviews

- Commonly requested information required to update the award
  - COI – NSF/PHS
  - IRB
  - IACUC
  - Budget

- When all required documentation is received, account is amended in KFS via an Account Edit doc and Account Explorer is updated.

- Subawards are amended as needed and requested by the PI.
Case Study #1
Who approves prior approval requests

CGA Awards Group typically handles all prior approval requests and notifications to the Sponsor.

- Requests can be sent to Awards@cga.msu.edu.
- NSF prior approvals can be initiated by the PI via Fastlane.
Common Types of Post Award Agency Approvals

1. Change in Scope

2. Absence or Change of the Principal Investigator/Project Director
   - Disengagement from the project for more than 3 months
   - 25% reduction in time devoted to the project by the PI(s)
Common Types of Post Award Agency Approvals

3. Transfer of a significant part of the research or substantive programmatic effort (subawards)
   - Justification
   - Description of the scientific/technical impact
   - Budget estimate

4. Pre-award costs
   - Some agencies automatically grant - 90 days

5. No Cost Extension (NCE)
   - Some agencies allow grantee approved NCEs
   - All extensions should be requested 90 days before the end date
Common Types of Post Award Agency Approvals

6. Carry forward unobligated balances
   - Some federal agencies allow without requesting prior approval

7. Budget revisions when applicable
   - For some federal agencies, you are allowed to re-budget between common cost categories as long as re-budgeting does NOT constitute a change in the scope of work for the project.
   - Some cost categories that may require prior approval:
     - Equipment
     - F&A
     - Participant Support Cost
     - Foreign Travel
     - New/change of subcontractor
8. **Administrative & Clerical Salaries**
   - Must be in the award budget, otherwise approval must be obtained.

9. **Participant Support Costs**
   - Must be in the award budget, otherwise prior approval is required.
   - Obtain approval to re-budget PSC costs
   - CGA will usually setup a separate account to track
Program Income

• **Program income** – Gross income earned by a grantee, a consortium participant, or a contractor under a grant that was directly generated by the grant-supported activity or earned as a result of the award, during the award period.

• **Examples**
  - Income from fees for services performed (workshop and conference fees)
  - Use or rental of real or personal property acquired
  - Under federally-funded projects
  - Sale of items fabricated under an award
Break!
MSU Federal Cost Policy

• Provides guidelines for federally funded projects
  • Based on Uniform Guidance 2 CFR 200

• Use the specific award terms and conditions if they differ from MSU’s Federal Cost Policy.

• Use the more restrictive of MSU University policy and agency policy if differences exist.
1. Change in Scope (OSP)

2. Absence or Change of the Principal Investigator/Project Director (CGA)
   • PI/PD leaves MSU
   • Effort reduced by more than 25%
   • Extended absence of more than 3 consecutive months

MSU Federal Cost Policy
https://www.cga.msu.edu/PL/Portal/CGA.aspx
MSU Federal Cost Policy

• To charge a cost to a project it must be:
  
  • **Allowable** – per terms of the agreement and/or agency and university guidelines
  
  • **Allocable** – directly benefit the project in proportion to the change
  
  • **Consistently Treated** – direct (project) or indirect (university) cost
  
  • **Reasonable**
    • Prudent, complies with applicable laws, necessary, and consistent with University policy
Needed, Received & Used Concept

- An expenditure must be...
  - **NEEDED** by the project
  - **ALLOWABLE** according to the cost principles
  - **PURCHASED** and **USED** during the project period

- Especially important to consider for anticipated expenses toward the end of a project.
Normal Federal Treatment of Specific Expenses

• Administrative and Clerical Salaries
  • May be directly charged if integral to a project, individuals specifically identified with the project, cost explicitly included in the budget and cost not recovered as indirect cost.

• Participant Support Costs
  • Set up in a separate account and must be excluded from MTDC when calculating F&A costs. Restricted category, requires prior agency approval.

• Cell Phones
  • Typically are not allowable on federal projects.
Normal Federal Treatment of Specific Expenses

• Computers
  • Must be allocated based on anticipated use and provide a direct benefit to the project, both should be documented with purchase.
  • Location: if in lab – yes; if in office – no

• Overload (Faculty)
  • Not allowable and may be charged only with agency specific prior approval.
  • Additional pay for administrative staff must be processed via a special payment form.

For more information please review MSU’s Federal Cost Policy, https://www.cga.msu.edu/PL/Portal/DocumentViewer.aspx?cga=aQBkAD0AMQAzADQA
Transactions Group
presented by Karen Rich

- Transactions
  - What forms route to CGA?
  - CGA review of transactions
  - Specific transaction types

- Equipment
  - Definition
  - Equipment Disposals
Transactions Requiring CGA Review

- What Routes to CGA?
  - Distribution of Income and Expense (DI)
  - General Error Correction (GEC)
  - Some Disbursement Vouchers (DV)
  - Purchase Orders (PO) with line items > $5k
  - Transfer of Funds (TF)
  - Retroactive Personnel changes > 60 days

- Ad hoc Routing – document held until approved
  - Be careful when ad hoc routing to a person
  - If CGA approval is required, CGA is in workflow.
  - Only DI’s that reconcile cash advances should be ad hoc’d to the group, CGA Processor Level 1.
  - Otherwise, please do not ad hoc CGA.
CGA Review of Transactions

- Why does CGA review transactions?
  - Avoid problems in the future
  - Risk Assessment
  - Compliance

- What is CGA looking for on transactions?
  - Supporting Documentation
    - Attach receipts, invoices, etc.
    - Or reference other KFS transactions
  - Explanation of transaction and how it benefits project
  - Accuracy
  - Reasonableness
Personnel Transactions

• CGA approval is required on all paper personnel forms, some overseas allowances, project pay, some moving expenses, etc.

• CGA approval is required on cost redistributions, retroactive over 60 days.

• If retroactive changes over 90 calendar days:
  • Letter signed by the PI is required
  • Must agree with Effort Report, when applicable
  • High risk and not always accepted. Keep to a minimum
Purchase Orders/P-cards

• CGA approval required for all PO’s with at least one line item $5,000 or more
  • Includes PSCs
  • CGA cannot edit PO’s
  • New PO’s are restricted by KFS budget dates

• P-cards
  • Restricted by budget period date
  • Transfers over 90 days old must be processed as a GEC – like all other cost transfers
General Error Correction (GEC)

When to use a GEC

- To correct a previous transaction made in error
- All transfers (including P-cards) over 90 days
- Transfers to new/continuation accounts
  - Try to complete within 45 days of acct setup
- RC account to RC account transfers
- Cannot be used to transfer salary/fringe
  - Restriction of the KFS system
  - Because they are done in SAP

The federal government refers to these as “cost transfers”

- The most likely type of transaction to be picked in an audit sample.
General Error Correction (GEC)

- **Acceptable comments on GEC’s**
  - “Remove allowable costs due to lack of funds”
  - “Transfer expenditures to continuation project”
  - “Transfer expenditures to proper accounts. New account recently assigned.”

- **Unacceptable comments on GEC’s**
  - “Move expenditures due to an overdraft”
  - “Transfer expenditures to accounts with available funds”
  - No explanation of why expenses are being moved
Distribution of Income and Expense

- When to use a Distribution of Income and Expense
  - Reconciling a travel or research participate advance
  - P-card expense transfers less than 90 days old
    - Utilize the PCDO if possible
  - Distribution is part of the department’s standard procedure for operational expenses
    - Copies, phone, fuel and mileage, etc.
Travel Reimbursements

- CGA does not need to approve domestic travel vouchers, only international
- CGA approval not required on travel advances
- Processed on a Disbursement Voucher (DV) or Distribution of Income and Expense (DI)
- Include the purpose/benefit of the trip, agency Notification/Approval, if required, agenda, other important information
- Federal projects must comply with Fly America Act
Subcontract Payments

- Disbursement Vouchers, Payment Reason Code Q
- Require current A-133/Evidence of Responsibility
  - Necessary to comply with federal regulations
  - Used to assess risk of subcontractor
- Subcontract Advances
  - Must be included in the subcontract
  - Repayment schedule is required
- Subcontractor Cost Share Requirements
  - Final payment will only be approved if all cost share is met
- Subcontract information and encumbrance is available in Account Explorer
Equipment

• Definition
  • Non-expendable, tangible personal property with an acquisition cost of $5,000 or more per unit that has a useful life of more than one year, and that,
  • has the capacity to function as a stand-alone unit without the assistance of another unit

• Allowable when equipment is necessary and will be used primarily/exclusively for the project(s) charged.
  • Prior approval may be required if not listed in budget
Equipment Disposals

- **Exempt Equipment** – usually grants
  - Title vests with MSU
  - Can be used as trade-in for newer equipment
  - When no longer needed, send to MSU Surplus

- **Non-exempt Equipment** – usually contracts
  - For equipment with a current per unit fair market value of $5,000 or more, MSU may retain the equipment for other uses provided that compensation is made to the original Federal awarding agency or its successor
  - Usually acquired under federal contracts
Case Study #2
Break!
Cost Share

• Portion of project or program costs not reimbursed by the funding sponsor

• Mandatory
  • Required by the sponsor as a condition of the award.

• Voluntary Committed
  • Committed by PI in the proposal budget or budget justification but not required by sponsor in the request for proposal.
  • Once committed, now required

• Voluntary Uncommitted
  • Effort in excess of what is committed and budgeted for in a sponsored agreement.
Cost Share

• What types of expenses should be used?
  • Easiest to document salaries, documented via MSU’s effort reporting system.
  • Exceptions are made for equipment grants
  • All other expenses (hourly employees, supplies, etc.) documented by providing highlighted operating statements to CGA (all backup documentation to be retained by department)

• Important things to note
  • Must meet same allowability tests as direct costs
  • Must be verifiable – even volunteers
  • Cannot cost share federal expenses to other federally sponsored projects
  • Unrecovered indirect costs may be included only with the prior approval of the federal awarding agency.
Why do we have Effort Reports?

• Federal Regulations
  • Require documentation for all costs, including salary charges to Federal projects
  • MSU meets these requirements through the Effort Reporting (ER) system

• University Policy
  • MSU requires ER for federal, State of Michigan, and those projects requiring cost share (most “RC”, federal MSUE “RE”, and federal AgBioRsch “RA” accounts)

• Audit Documentation
  • “Receipt” for salary charges and cost share on restricted sponsored projects
MSU’s Effort Reporting System

- Paper-less system implemented Fall 2011
- Online system accessed through CGA’s website based on SAP payroll system and CGA cost share system
- Frequency of Reporting – twice per year for 6 month periods (January 1 – June 30 and July 1 – December 31)
Effort Reporting Keys

• Effort %’s shown in proposal came from PI

• Effort %s are based on your total professional effort to MSU - NOT a standard 40 hour work week

• The person signing the ER MUST be comfortable that percentages listed in the “% Effort Worked” column are accurate for each period and that they worked at least that % of effort during the period

• If a federal project is not listed on the ER – add a line with the Account number and enter % effort worked. If no Account number has been issued, add the APP number and effort to the Notes sections
Effort Reporting Keys

• Because MSU doesn’t keep time records for faculty, only the employee, or PI, can defend or contradict the percentages reported in % Effort Worked column of the ER – see next slide for who can sign an effort report

• ERs must be completed in a timely manner – maximum of 180 days

• The % Effort Worked column should total 100% regardless of percent employment or percent of the period worked. If a person only worked two weeks of a semester, % effort worked should still total 100% (based on the distribution of those two weeks)

• If effort % certified is less than % of salary charged to the restricted project, a cost redistribution must be done to align pay with effort.
Effort Reporting Keys

• Who can certify the effort report?
  • Principal Investigators (PI's): PI's should sign their own ERs.
  • Non-PI's: should also sign their own ERs (especially if they are working on multiple projects with different PI's), however it is acceptable to have the PI or Co-PI sign for them if they are familiar with all of their restricted projects.
  • Graduate Students: Should be certified by the PI, Co-PI, or Faculty Advisor if the person is working on their projects.
  • In those rare circumstances when the above guidelines cannot be met, a dean or chair may certify the ER, if they have suitable means of verification that the work was performed as indicated by the percentages reported.
Reports and Cash Management Groups
presented by Mustafa Khawaja

- Reporting
  - Types of Agency Reports
  - Closeout Procedures
  - Reports in Business Intelligence (BI)
  - KFS Account Balance
Types of Reporting

• Technical/Progress Reporting
  • Responsibility of the PI to create and submit
  • Frequency of performance reports depends on the agency and award
  • Some performance reports require an authorized signature
    • Contact the awards group, awards@cga.msu.edu

• Some agencies require performance reports to be submitted electronically using agency systems
  • Ex. NIH eSNAP
  • Contact the awards group, awards@cga.msu.edu
Types of Reporting

• Financial – General
  • Accounts Receivable vs. LOC – What’s the difference?
    • The majority of accounts receivable projects require a line item invoice and/or financial report. Funds are drawn for LOC projects by aggregate costs.

• Identified in Account Explorer

LOC: Yes?
cashmanagement@cga.msu.edu

LOC: No?
reports@cga.msu.edu
Types of Reporting

- In general, CGA prepares and submits financial reports.
- CGA may contact you with questions regarding the financial report.
  - Final financial reports are emailed for approval prior to submission. A response is expected within five business days.
- Required cost share, other than effort, needs to be sent to CGA for inclusion in the financial report.
  - Operating statements with the cost share expenses highlighted and certified by the PI
Types of Reporting

• Financial – Budget Categories
  • Expenses are broken down by line item
    • Standard line items: Salary, fringe, grad tuition, travel, supplies, contractual services, equipment, subcontracts, other and F&A
  • A budget to actual comparison is included if required
  • Non standard forms may be required
    • Ex. State of Michigan – all state agreements have their own required form
  • Supporting documentation may be included
    • Operating statement (FIN049)
    • Receipts and payroll support
Types of Reporting

• Financial – Quarterly LOC Reports
  • Many of our federal accounts are managed by a letter of credit (LOC) process.
  • As expenses are incurred on grant accounts CGA requests cash (LOC draws) from the federal government to cover those expenses.
  • Each quarter CGA prepares a financial report informing the federal government how much in expenses each account has incurred and how much cash we’ve drawn for each account.
Closeout Procedures

• Final Reports – Typically, for federal awards, the reports must be submitted within 90 days of the end date of the award. UG might move to 120?!

• For flow through awards most final reports are due within 60 days of the end date.

• What are the most common final reports required?

<table>
<thead>
<tr>
<th>Type of Report</th>
<th>Prepared By</th>
<th>Signed By</th>
<th>Submitted By</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial</td>
<td>CGA</td>
<td>CGA</td>
<td>CGA</td>
</tr>
<tr>
<td>Equipment</td>
<td>Department</td>
<td>CGA</td>
<td>CGA</td>
</tr>
<tr>
<td>Patent</td>
<td>Department</td>
<td>MSUT</td>
<td>CGA</td>
</tr>
<tr>
<td>Technical/Progress</td>
<td>PI</td>
<td>CGA</td>
<td>Department or CGA</td>
</tr>
</tbody>
</table>

*Other reports may be needed as specified in the award*
Closeout Procedures

- Department Responsibilities
  - Remove all encumbrances
  - Make sure all salary appointments have been revised to appoint individuals to a new account
  - Remove any expenses on the ledger incurred after the end date
  - Ensure expenses have been “Needed, Received and Used”

- Return Final Closeout Memo to CGA
Closeout Procedures

- CGA Responsibilities
  - Notify the department of any expenses that need to be transferred to a departmental account
  - Prepare Final Closeout Memo and send to department to complete
  - Determine record retention
    - Review agreement for required retention period
    - If not included in agreement, 3 years from later of final financial report submission, final payment or project end date
    - Input destroy date in Account Explorer

- Close the account in KFS
Business Intelligence

• Operating Statement (FIN049)
  • Official “ledger”
  • Basis for invoices and financials reports
    • Used as support if documentation is requested
  • Budgeted Income and Budgeted Expenses
    • Award amount
  • Actual Income
    • Total cash received
  • Actual Expense
    • Cumulative expenses
  • Expense Budget Balance Before Encumbrance
    • Award amount remaining to be spent before encumbrances are included
  • Expense Budget Balance After Encumbrances
    • Award amount remaining to be spent after encumbrances are included
Operating Statement: FIN049

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$6,281.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$6,281.00</td>
<td>$4,528.75</td>
<td>$1,752.25</td>
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<td>$948.01</td>
<td>$948.01</td>
<td>($4,528.75)</td>
<td>($5,332.99)</td>
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Cash Balance Summary for MDOA 971N2200347 ROWE

<table>
<thead>
<tr>
<th>Actual Transactions for RC101599 - MDOA 971N2200347 ROWE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Acct Categ</td>
</tr>
<tr>
<td>-----------------</td>
</tr>
<tr>
<td>EXPENSES</td>
</tr>
<tr>
<td>EXPENSES</td>
</tr>
<tr>
<td>EXPENSES</td>
</tr>
</tbody>
</table>

No Budget Transactions for Period Selected for MDOA 971N2200347 ROWE

Payroll-Current Open Encumbrances as of Dec 11, 2012 for MDOA 971N2200347 ROWE

<table>
<thead>
<tr>
<th>Sub-Acct Number</th>
<th>Object Code and Name</th>
<th>Sub-Object Code</th>
<th>Project Code</th>
<th>Document Type</th>
<th>Organization Document Number</th>
<th>Transaction Ledger Entry Description</th>
<th>Transaction Post Date</th>
<th>Remaining Amt</th>
</tr>
</thead>
</table>

Business Intelligence
Kuali Financial System (KFS)

- KFS Training Available
  - Accounting in EBS

- Current Account Balance
  - Easy view of account status

Example 1:

<table>
<thead>
<tr>
<th>Budget Amount</th>
<th>Beginning Balance</th>
<th>Total Income</th>
<th>Total Expense</th>
<th>Open Encumbrance</th>
<th>Available Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>15,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,548.78</td>
<td>0.00</td>
<td>13,451.22</td>
</tr>
</tbody>
</table>

Example 2:

<table>
<thead>
<tr>
<th>Budget Amount</th>
<th>Beginning Balance</th>
<th>Total Income</th>
<th>Total Expense</th>
<th>Open Encumbrance</th>
<th>Available Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,477.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,155.15</td>
<td>417.60</td>
<td>3,904.25</td>
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</tbody>
</table>
Questions?
Thank You for Attending!

FINAL CORE:
Tuesday, March 10th, 2015

Core materials available on the SPROUT site:
https://sprout.vprgs.msu.edu/training/core-series/

Check out the list of available ERA Electives (21 options)!
https://sprout.vprgs.msu.edu/training/electives/