

# Contract and Grant Post-Award Responsibilities

Presented by  
Extramural Funds Accounting

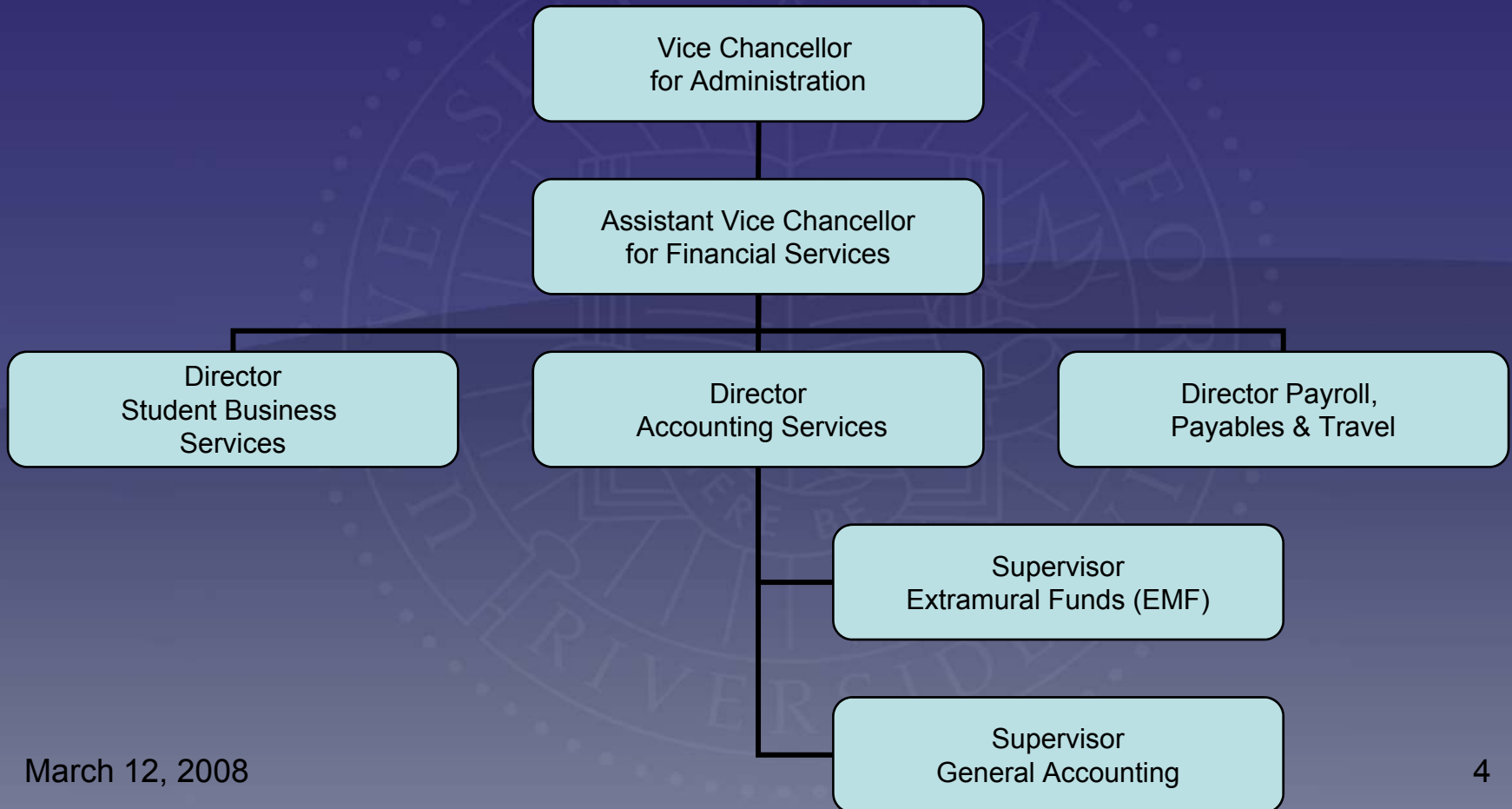
## Post Award Orientation

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

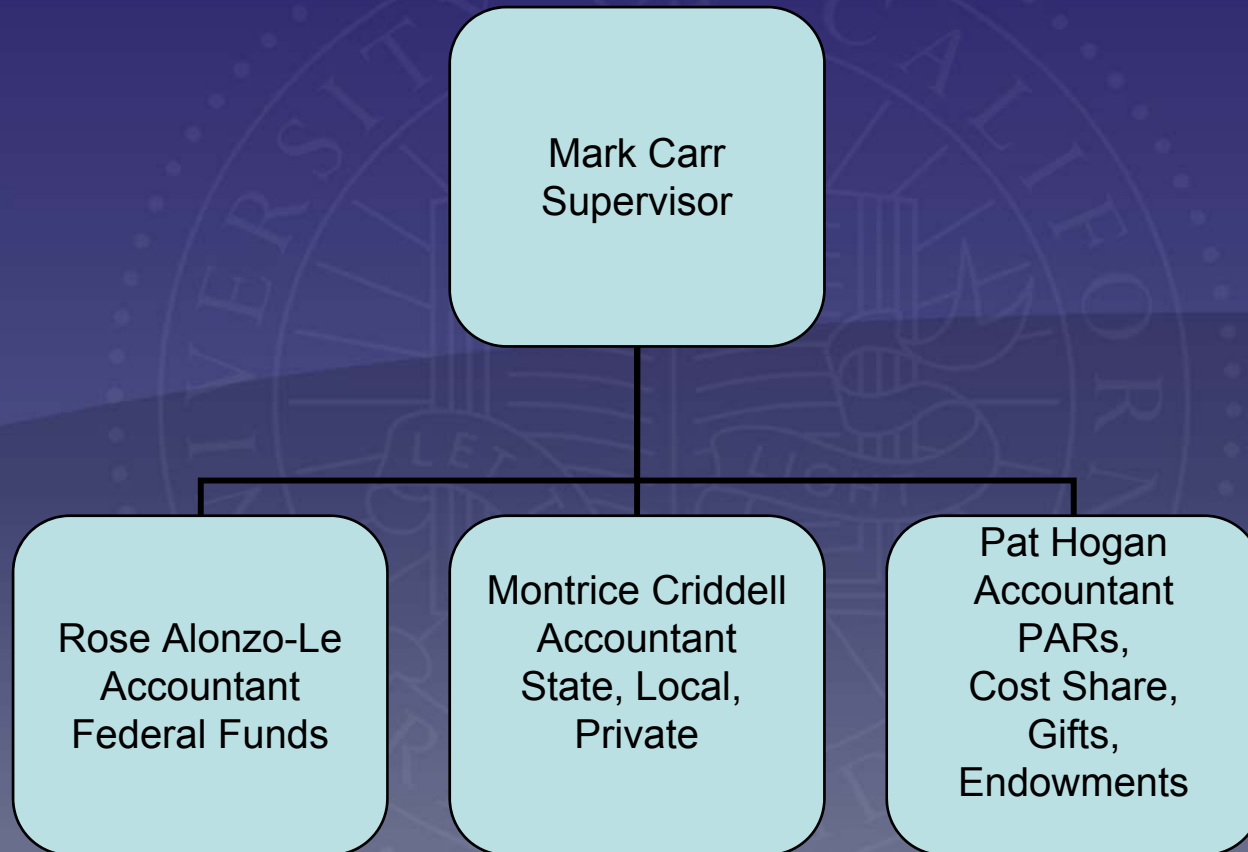
## Post Award Orientation

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

## Post Award Orientation Financial Services Organization



## Post Award Orientation Extramural Funds Unit (EMF)



## Post Award Orientation

### EMF Unit Responsibilities

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

## Post Award Orientation

### UCR Training Opportunities

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

### Other Training Opportunities

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



## Transition from PAMIS to UCRFS

- **PAMIS - repository for award information**
  - Awards, extensions, subcontracts information
  - Notice of Award
  - Budget allocated
  - View status of award in the PAMIS process
  - Other Award documents
- **PAMIS - Overview of Award Process**
  - Email notice of award
  - Email notice of fund established
  - Email notice of budget posted



## Transition from PAMIS to UCRFS

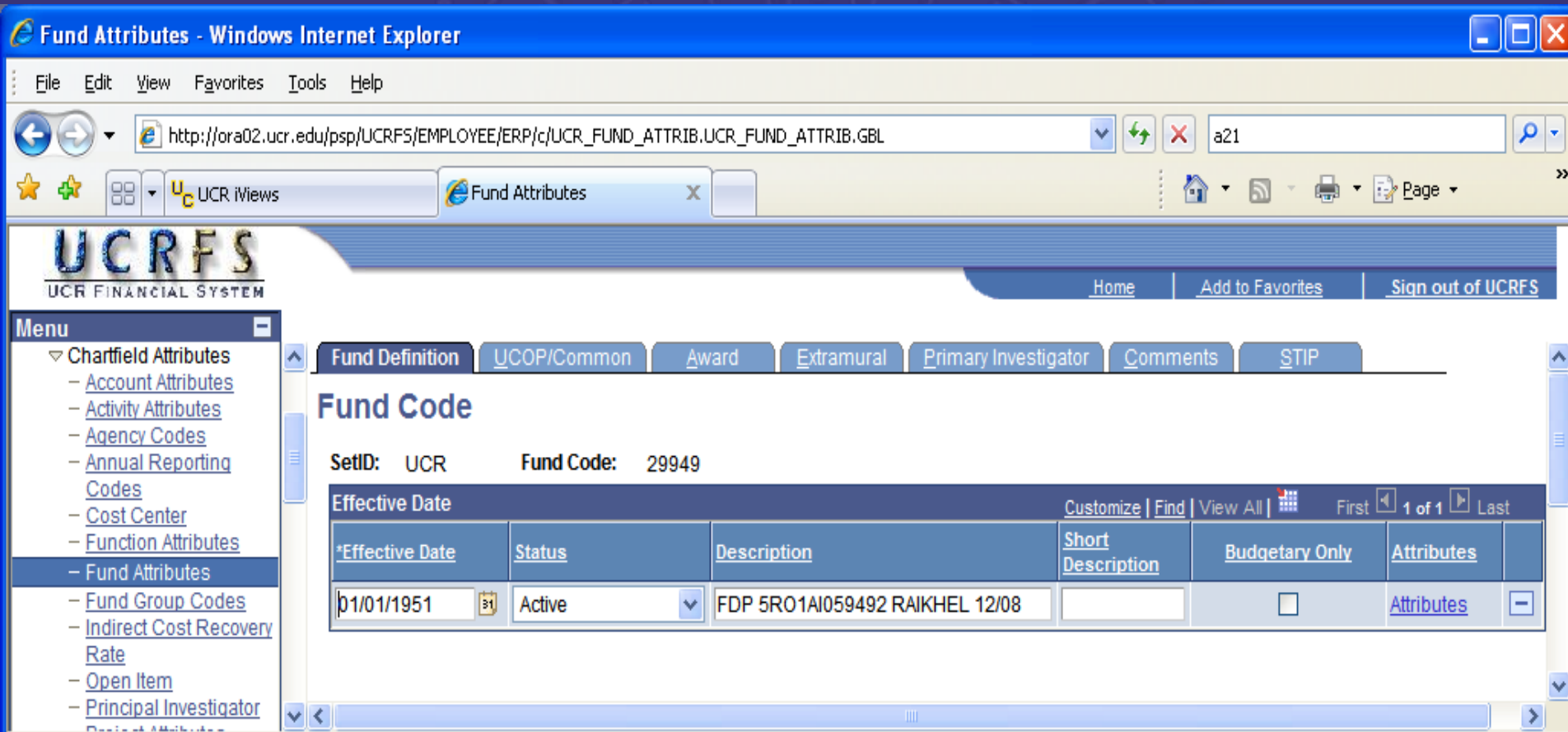
- Refer to handout titled Transition to UCRFS for a walk through of events

## Transaction Process

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

## Transaction Process

- Review UCRFS Fund Attributes
  - Fund Definition



**UCRFS**  
UCR FINANCIAL SYSTEM

Home | Add to Favorites | Sign out of UCRFS

Menu

- Chartfield Attributes
  - Account Attributes
  - Activity Attributes
  - Agency Codes
  - Annual Reporting Codes
  - Cost Center
  - Function Attributes
  - Fund Attributes**
  - Fund Group Codes
  - Indirect Cost Recovery Rate
  - Open Item
  - Principal Investigator

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

### Fund Code

SetID: UCR      Fund Code: 29949

*Effective Date	Status	Description	Short Description	Budgetary Only	Attributes
01/01/1951	Active	FDP 5R01AI059492 RAIKHEL 12/08		<input type="checkbox"/>	<a href="#">Attributes</a>

# Contract & Grant Orientation



## Transaction Process

- UCOP/Common - basic fund definitions

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

**Fund Type**

\*Fund Type:    
Category:   Fed Grants  
\*Budgeted Code:   Non-budgeted  
\*Restriction Code:   Restricted  
\*Fund Group:   Fed Grant  
Endowment Restriction Code:

**Office of the President**

Record Type: F  
Major Location: 05

**Plant Claim Code** Customize | View All |  First  1 of 1

	Code	Project ID	Description		
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+"/>	<input type="button" value="-"/>

[Fund Definition](#) | [UCOP/Common](#) | [Award](#) | [Extramural](#) | [Primary Investigator](#) | [Comments](#) | [STIP](#)

## Transaction Process

- Award - general award information

**Fund Attributes** - Windows Internet Explorer

http://ora02.ucr.edu/psp/UCRFS/EMPLOYEE/ERP/c/UCR\_FUND\_ATTRIB.UCR\_FUND\_ATTRF a21

UCRFS UCR FINANCIAL SYSTEM

Home | Add to Favorites | Sign out of UCRFS

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

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

**Award Information**

Start Date: 10/01/2004

End Date: 12/31/2008

Award Number: 5 R01 AI059492-

Agency Name: USPHS  
US Public Health Service

Project Title Description: Reverse Genetics of Mosquito Systemic Immunity

Pre-award

Federal Demo Project

**Related Award**      Customize | View All | First 1 of 1

Fund	Description	Cost Sharing
1		<input type="checkbox"/>

Save | Return to Search | Add | Update/Display | Include History | Correct History

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

# Contract & Grant Orientation



## Transaction Process

- Award - with Cost Share Indicated

Fund Attributes - Windows Internet Explorer

http://ora02.ucr.edu/psp/UCRFS/EMPLOYEE/ERP/c/UCR\_FUND\_ATTRIB.UCR\_FUN uc cal builders

UCRFS UCR FINANCIAL SYSTEM

Home | Add to Favorites | Sign out of UCRFS

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

**Fund Attributes** SetID: UCR Fund Code: 58584 Effective Date: 01/01/1951

**Award Information**

Start Date: 07/15/2007  
End Date: 09/14/2010  
Award Number: G200-08-W1809  
Agency Name: MOSU  
Montana State University

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

Pre-award   
Federal Demo Project

**Related Award** Customize | View All | First 1 of 1

Fund	Description	Cost Sharing
1 19900	GENERAL FUNDS	<input checked="" type="checkbox"/>

Save | Return to Search | Add | Update/Display | Include History | Correct History

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

# Contract & Grant Orientation



## Transaction Process

- Extramural - specific award information

**Fund Attributes - Windows Internet Explorer**

File Edit View Favorites Tools Help

http://ora02.ucr.edu/psp/UCRFS/EMPLOYEE/ERP/c/UCR\_FUND\_ATTRIB.UCR\_FUND\_ATTRF a21

UCR IViews Fund Attributes

**UCRFS**  
UCR FINANCIAL SYSTEM

Home Add to Favorites Sign out of UCRFS

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

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

**Extramural Fund Info**

Method of Payment: 90 Fed Payment-Letter of Credit

Sponsor Code: 3445 NIH ALLERGY & INFECTIOUS DISEASES, NATIONAL INSTITUTE OF

Sponsor Cat Code: 01 Federal Government

Type of Award: 3 Grant - Including State MOUs

Fed Flow-Thru Code: 9 Direct Fed

CFDA: 93855

Payment Terms: LC LOC

Financial Reporting: F Final

**Campus**  
 On Campus  Off Campus

**Tax Code**  
 Taxable  Exempt

**Indirect Cost** Customize | Find | First 1 of 1 Last

	Base Code	Description	Eff Date	Rate (%)		
1	B	Modified Total Direct costs	01/01/1951	50.000	+	-

Save Return to Search Add Update/Display Include History Correct History

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



## Transaction Process - Primary Investigator

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

**Principal Investigator** Customize | Find | View All | First 1-2 of 2 Last

	Prime	Identification	PI Name	PI Email		
1	<input checked="" type="checkbox"/>	RAIKAL	Raikhel, Alexander	alexander.raikhel@ucr.edu	+	-
2	<input type="checkbox"/>	SHINSA	Shin, Sang Woon	sang.shin@ucr.edu	+	-

# Contract & Grant Orientation

## Transaction Process

### - Comments

**Fund Attributes** - Windows Internet Explorer

http://ora02.ucr.edu/psp/UCRFS/EMPLOYEE/ERP/c/UCR\_FUND\_ATTRIB.UCR\_FUND\_ATT... a21

UCRFS  
UCR FINANCIAL SYSTEM

Home | Add to Favorites | Sign out of UCRFS

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

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

**Description**  
FDP NIH National Institute of Allergy & Infectious Diseases 5 R01 AI059492-04 RAIKHEL/SHIN 12/31/2008 Department request 90 day FDP preaward for a start date of 10/1/2004 (see email dated 1/7/05 from Jackie Li) Grant Start Date is

**Comments on Billing**

**Comments on Reporting**

**Comments on Other**

**Fund Award History** Customize | Find | View All | First 1-6 of 7 Last

	Award Number	Start Date	End Date	Amount
1	001808-002	01/01/2005	12/31/2005	408395.000
2	001808-003	10/01/2004	12/31/2005	0.000
3	001808-004	10/01/2004	12/31/2006	490408.000
4	001808-005	10/01/2004	12/31/2006	108195.000
5	001808-006	10/01/2004	12/31/2007	493822.000
6	001808-007	10/01/2004	12/31/2007	105550.000

Save | Return to Search | Add | Update/Display | Include History | Correct History

# Contract & Grant Orientation

## Transaction Process

### - Comments with Cost Share Requirement

**Fund Attributes** SetID: UCR Fund Code: 58584 Effective Date: 01/01/1951

Description	Comments on Billing	Comments on Reporting	Comments on Other
Montana State University G200-08-W1809 BECKAGE 9/14/2010 - IDC Waiver Number: 04R-086 @25%TDC	MUST REPORT COST SHARING W/EACH INVOICE	FSR DUE NOV 14, 2010	COST SHARING - \$53,382

**Fund Award History** Customize | Find | View All | First 1-2 of 2 Last

Award Number	Start Date	End Date	Amount
1 003363-002	07/15/2007	02/15/2008	5628.000
2 003363-002	07/15/2007	09/14/2010	53382.000

Save Return to Search Add Update/Display Include History Correct History

## Transaction Process

A-21 Cost Principles for Educational Institutions is the Guiding Principle for determining appropriate costs

- **Allowable**
  - Are the costs related to the performance of the award?
  - Is the cost; equipment, travel, allowed?
- **Reasonable**
  - Would a prudent person have made the same decision to purchase?
- **Allocable**
  - Do the costs provide relative benefit to the award?
- **Consistent**
  - Is the methodology for applying costs comparable among other grants?

**Must continuously apply cost principles**

## Transaction Process

### Distinguish between Direct versus Indirect Costs

- **Direct Cost**
  - A cost that is specifically identifiable and beneficial to accomplishing the objective of the award
    - Salaries & wages directly attributable to the sponsored project
    - Travel directly attributable to the sponsored project
    - Scientific equipment required to fulfill the sponsored project objective (consider useful life in allocation methodology)
- **Indirect Cost (aka F&A, overhead)**
  - A cost that is incurred for common or joint purposes and cannot be specifically identifiable to an award
    - Administrative salaries
    - General supplies; paper, pens, etc
    - General purpose furniture
    - General computing and library costs

## Transaction Process

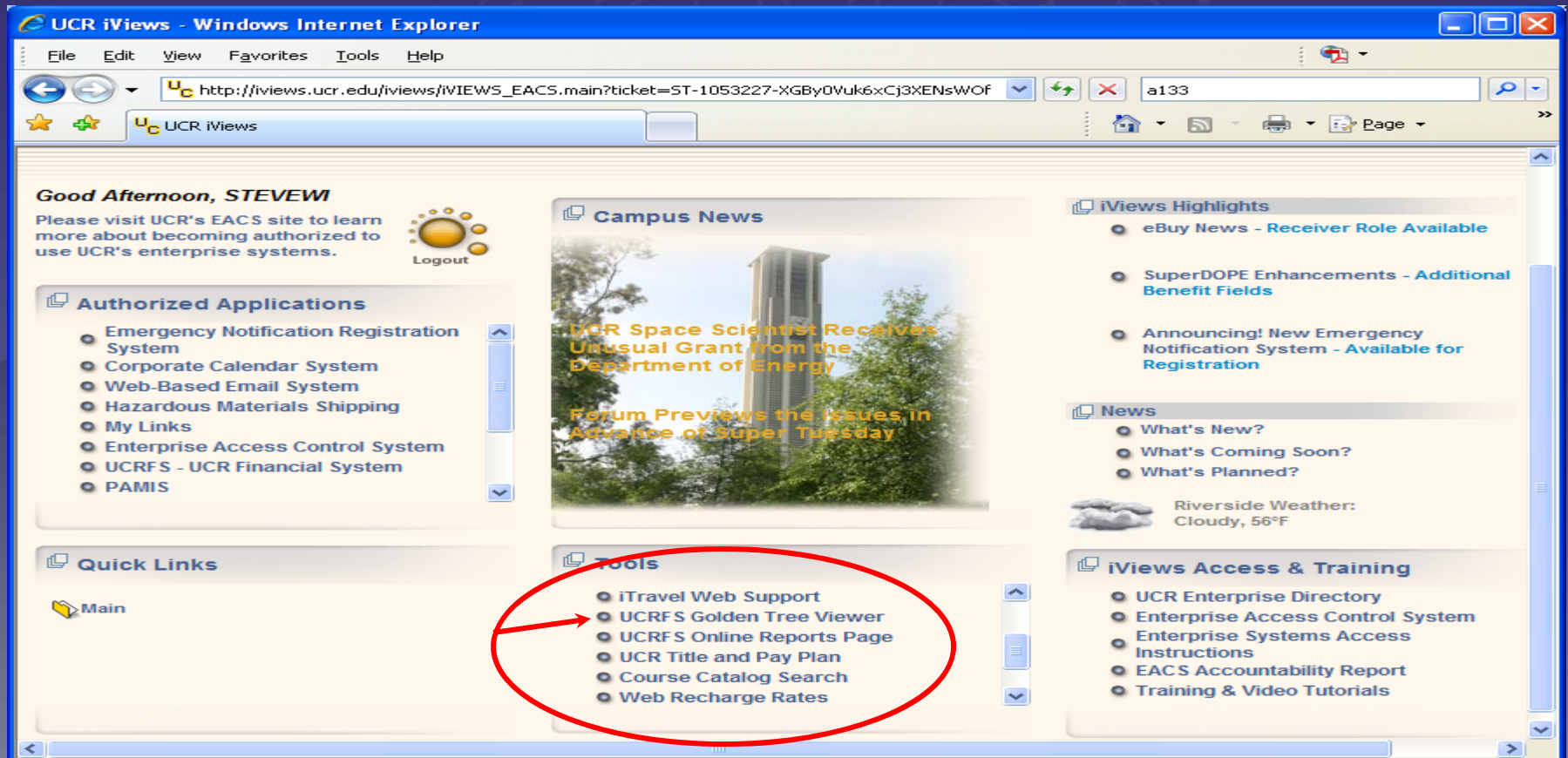
- **Full Accounting Unit - FAU**
  - UCE Structure for identifying and categorizing financial transactions
    - Account\* - classification type (e.g. revenue, expense-salaries, supplies, services, travel, equipment, etc)
    - Activity\* - organizational unit
    - Fund\* - source of monies
    - Function\*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

\*UCR required values



## Transaction Process

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




UCR iViews - Windows Internet Explorer

File Edit View Favorites Tools Help

http://iviews.ucr.edu/iviews/IVIEWS\_EACS.main?ticket=ST-1053227-XGBY0Vuk6xCj3XENSWOF a133

UCR iViews

**Good Afternoon, STEVE!**  
Please visit UCR's EACS site to learn more about becoming authorized to use UCR's enterprise systems. 

**Authorized Applications**

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

**Quick Links**

- Main

**Tools**

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

**Campus News**

UCR Space Scientist Receives Unusual Grant from the Department of Energy

Forum Previews the Issues in Advance of Super Tuesday

**iViews Highlights**

- eBuy News - Receiver Role Available
- SuperDOPE Enhancements - Additional Benefit Fields
- Announcing! New Emergency Notification System - Available for Registration

**News**

- What's New?
- What's Coming Soon?
- What's Planned?

**Riverside Weather:**  
Cloudy, 56°F

**iViews Access & Training**

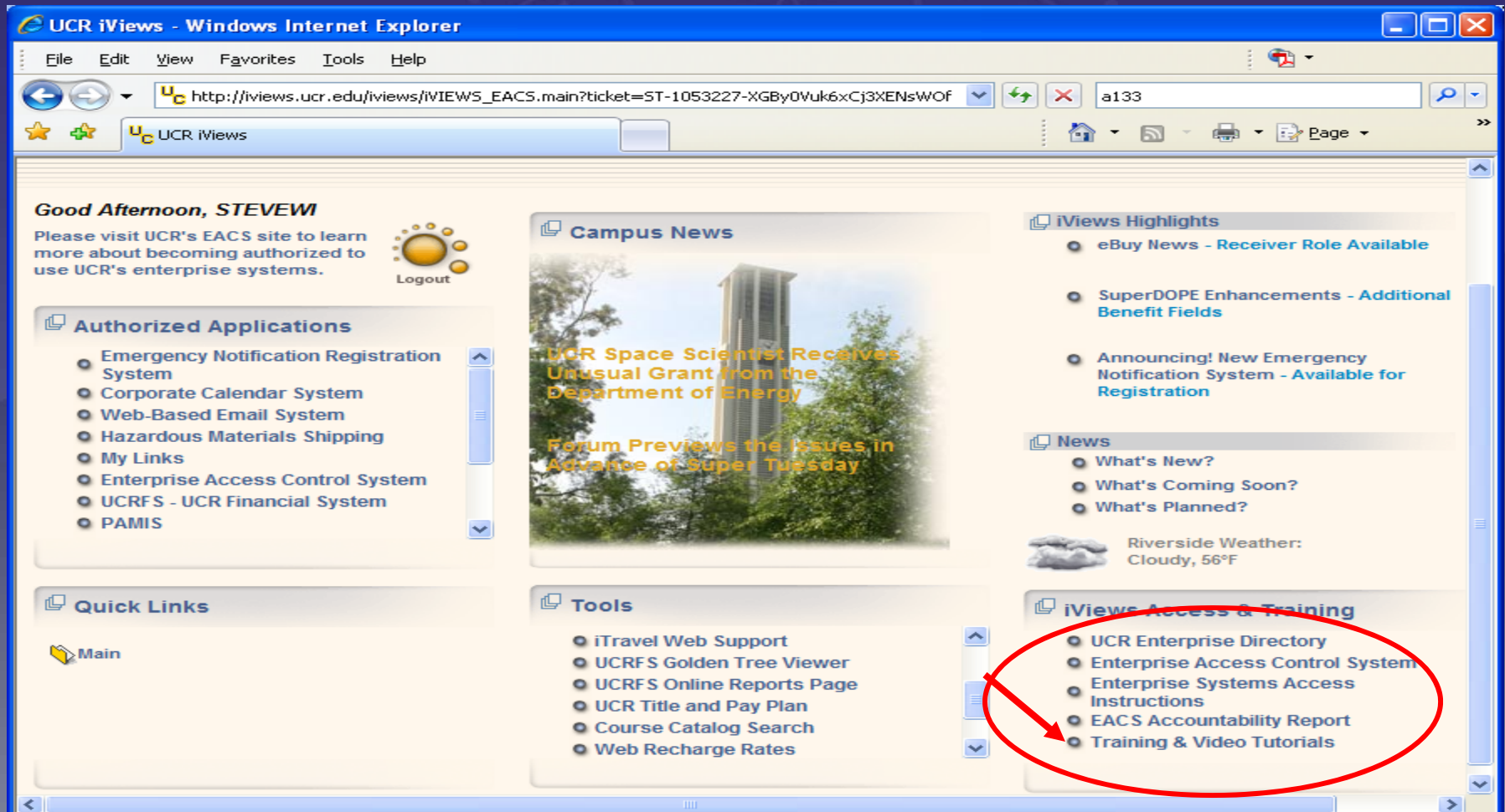
- UCR Enterprise Directory
- Enterprise Access Control System
- Enterprise Systems Access Instructions
- EACS Accountability Report
- Training & Video Tutorials



## Transaction Process

- **EMF Fund Ranges**
  - 18200-18998 California State
  - 20800-20999 Local Governments
  - 21000-21099 Federal Appropriations
  - 21100-24998 Federal Grants
  - 29000-33999 Federal Grants
  - 25000-28998 Federal Contracts
  - 34100-39599 Endowment Income
  - 39800-39999 Unrestricted Gifts
  - 40000-56999 Restricted Gifts
  - 57000-58499 Private Grants
  - 58500-59998 Private Contracts

## Transaction Process Online Tutorials



The screenshot shows a Windows Internet Explorer browser window displaying the UCR iViews website. The address bar shows the URL: [http://iviews.ucr.edu/iviews/iVIEWS\\_EACS.main?ticket=ST-1053227-XGBy0Vuk6xCj3XENSWOF](http://iviews.ucr.edu/iviews/iVIEWS_EACS.main?ticket=ST-1053227-XGBy0Vuk6xCj3XENSWOF). The page content includes a personalized greeting for 'STEVEW', a list of authorized applications, a 'Campus News' section with a headline about a grant, a 'Tools' section, and an 'iViews Access & Training' section. A red circle highlights the 'iViews Access & Training' section, and a red arrow points to the 'Training & Video Tutorials' link.

**Good Afternoon, STEVEW!**  
Please visit UCR's EACS site to learn more about becoming authorized to use UCR's enterprise systems. [Logout](#)

**Authorized Applications**

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

**Quick Links**

- Main

**Campus News**

**UCR Space Scientist Receives Unusual Grant from the Department of Energy**

**Forum Preview the Issues in Advance of Super Tuesday**

**iViews Highlights**

- eBuy News - Receiver Role Available
- SuperDOPE Enhancements - Additional Benefit Fields
- Announcing! New Emergency Notification System - Available for Registration

**News**

- What's New?
- What's Coming Soon?
- What's Planned?

**Riverside Weather:**  
Cloudy, 56°F

**Tools**

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

**iViews Access & Training**

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

## Transaction Process

### UCR's Major Financial Systems

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

## Transaction Process

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

## Transaction Process

- **Sub Contract Payment Processing**
  - Invoices received by Accounts Payable and logged
  - Forwards to PI through Analyst for payment approval
  - Returns to Accounts Payable for processing
- **Issues that delay payment processing**
  - Invoice not approved timely
  - Sub contract has expired
  - Sub contract fully billed
  - Untimely billing and award has expired

## Transaction Process

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



## Transaction Process

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



## Transaction Process

- Excerpts from UC Business and Finance Bulletin A-47  
V.B.4 - It (adjustment/transfer) must be fully explained, justified, and approved by the unit administrator(s) involved in the transaction. (An explanation which merely states that the adjustment being made is "to correct an error," "to transfer to correct project," or "expenditure inadvertently charged to incorrect account/fund" is not sufficient.) In the case of adjustments which involve Federal grants and contracts, the certification and approval signatures must include that of the principal investigator, department head, or other academic official.

## Transaction Process

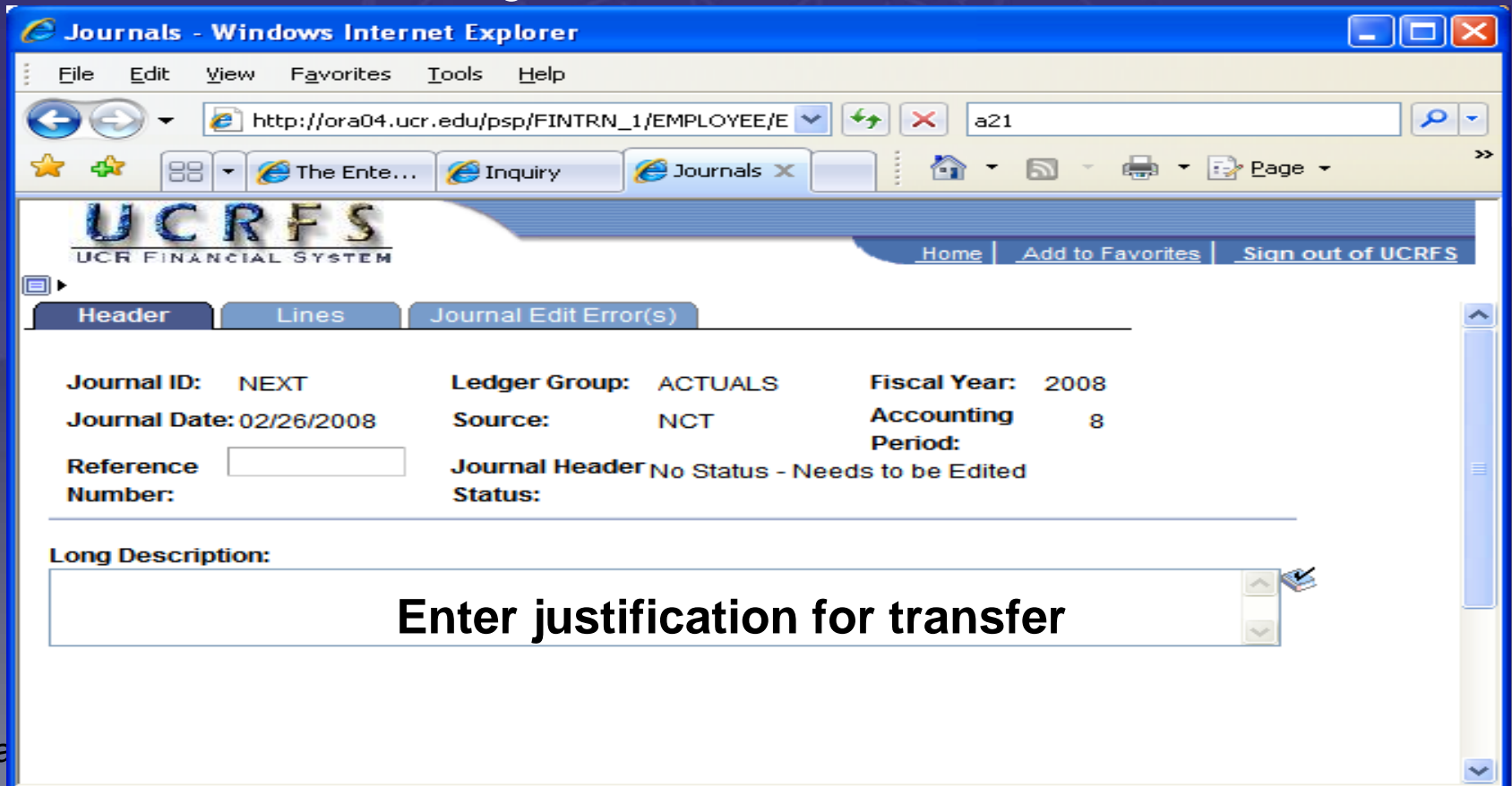
- V.B.7 - It (adjustment/transfer) must be recorded in the general ledger within 120 days of the original charge. (For example, the deadline for adjusting a charge which appears in the January ledger will be the May ledger.) *If because of unavoidable circumstances an adjustment has to be made beyond the 120-day period, a full explanation, including a well-documented account of all the events leading to the tardy adjustment, must be provided.*

## Transaction Process

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

## Transaction Process

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



**Journals - Windows Internet Explorer**

File Edit View Favorites Tools Help

http://ora04.ucr.edu/psp/FINTRN\_1/EMPLOYEE/E a21

The Ente... Inquiry Journals X

**UCRFS**  
UCR FINANCIAL SYSTEM

Home Add to Favorites Sign out of UCRFS

Header Lines Journal Edit Error(s)

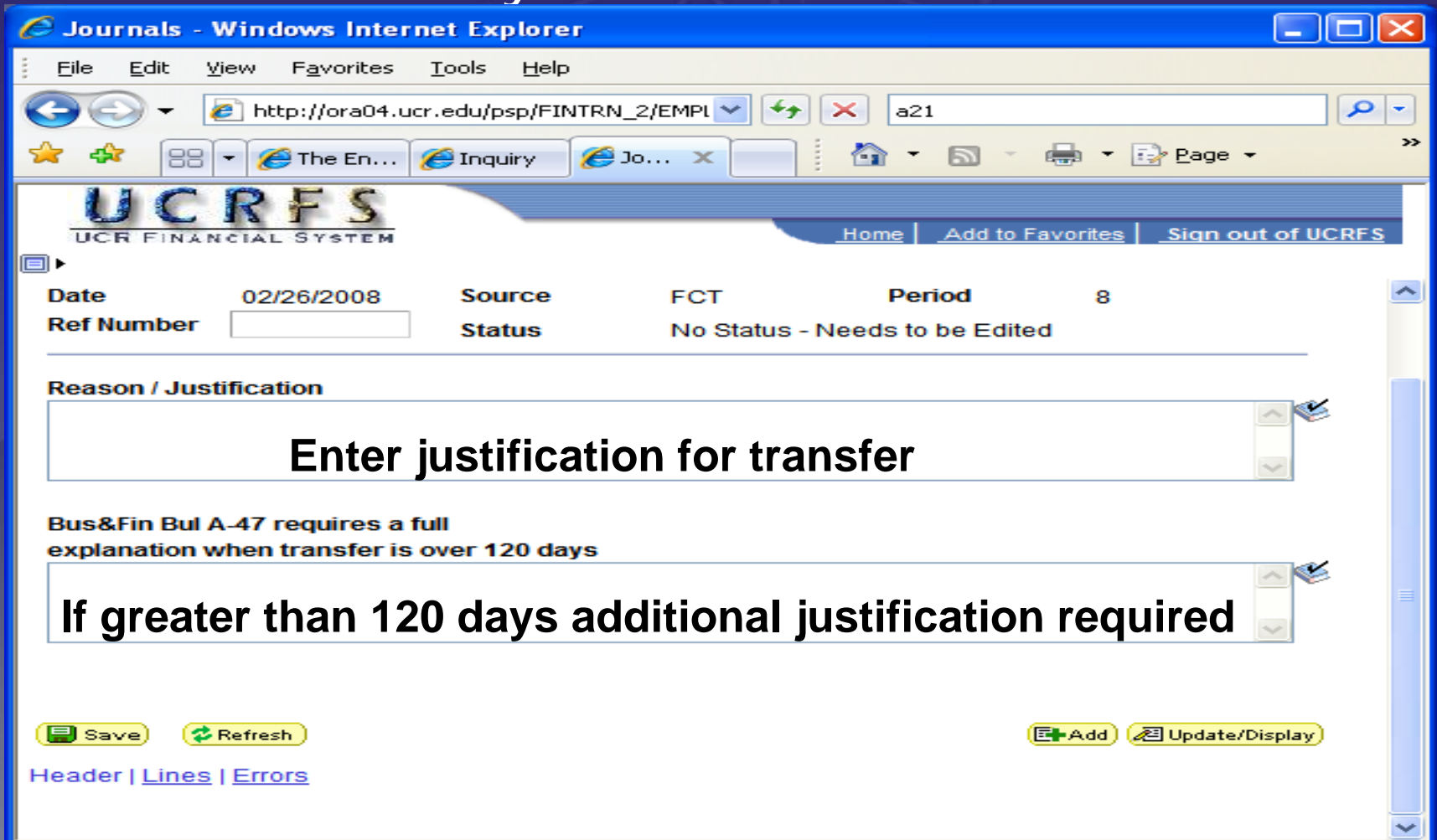
**Journal ID:** NEXT      **Ledger Group:** ACTUALS      **Fiscal Year:** 2008  
**Journal Date:** 02/26/2008      **Source:** NCT      **Accounting Period:** 8  
**Reference Number:**       **Journal Header Status:** No Status - Needs to be Edited

**Long Description:**

**Enter justification for transfer**

## Transaction Process

- FCT - Non-Payroll, Federal Cost Transfer



**UCRFS**  
UCR FINANCIAL SYSTEM

Home | Add to Favorites | Sign out of UCRFS

Date	02/26/2008	Source	FCT	Period	8
Ref Number	<input type="text"/>	Status	No Status - Needs to be Edited		

**Reason / Justification**

**Bus&Fin Bul A-47 requires a full explanation when transfer is over 120 days**

Save Refresh Add Update/Display

[Header](#) | [Lines](#) | [Errors](#)

## Transaction Process

- Confirming Email FCT Notice to PI

From: oracle7@ucrac1.ucr.edu [mailto:oracle7@ucrac1.ucr.edu]  
Sent: Wednesday, August 18, 2004 8:54 PM  
To: jim.baker@ucr.edu  
Subject: UCRFS - FCT Notice # 1 of 1

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

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

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

Journal: UCR 0000293442  
Journal Post Date: 08/18/2004  
Prepared By: Faye, Tammy  
Reason/Explanation: CLERICAL ERROR - Incorrect activity code cited on PO, chemicals purchase used for the botox related portion of this NSF research per Dr. Baker not the pesticide management  
Additional Explanation (Required when transfers delayed by more that 120 days):  
The posted date of the original journal is 18 days older than this FCT journal. There is no need for a special explanation.  
FAU CREDITED - - FUND: 21577 (NSF ABC12345 BAKER 7/05)  
ACCOUNT: 720150 (Chemicals, Non-Pesticides)  
ACTIVITY: A01567 (Pesticide Management)  
FUNCTION: 44 (Research)  
AMOUNT: -83  
FAU CHARGED - FUND: 21577 (NSF ABC12345 BAKER 7/05)  
ACCOUNT: 720150 (Chemicals, Non-Pesticides)  
ACTIVITY: A01234 (Botox Sciences)  
FUNCTION: 44 (Research)  
AMOUNT: 83



## Transaction Process

### - Payroll Cost Transfer

- PAYROLL TRANSFERS MAY TRIGGER PAR REVISION

PPEDTS0-E1138 RVT Dept Time Rptng 02/08/08 13:18:14  
Single Exp. Trans. (EDTS) UserID: RVPAYRRN  
Pay End: 02/29/08 Check Date: 02/29/08 Pay Cycle: MO  
ID: 856066302 Name: BECERRA, ROCIO [REDACTED] Emp Status: A

PPP5302 Information: ET Month: 0806 ET Page: 04507 ET Line: 01 Reason: A

**Reason code is not same as justification**

Transfer From (Credit)

Acct/Atv/Fund/Func/Cc/PcD/PcC: 500120 01224 23499 76 BQAI

Transfer To (Debit)

Acct/Atv/Fund/Func/Cc/PcD/PcC: 500120 01230 70002 76



## Transaction Process

page 2

```
UCECOM0-E1595          RVT PostAuth Notify          02/08/08 13:16:33
                        Comments Entry          Userid: RVPAYRRN
                                                Page 1 of 1
Employee: ROCIO BECERRA      Preparer: ROBERTA E NARDICO
      ID: 856066302          Phone: (951) 827-1943
      Action: TS-Single Expense Transfer  Email: roberta.nardico@ucr.edu
```

----- Comments -----

Priority: R  
RVPAYRRN [REDACTED]

**Justification for Payroll transfer goes here**

## Transaction Process

- Be aware that when ever a Payroll Cost Transfer is made it is highly probable that a PAR (Personnel Activity Report) for the adjusting period will also be necessary.

## Monthly Processing

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

## Monthly Processing Reconciling Ledgers

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

## Monthly Processing

- Reports available by 10<sup>th</sup> business day
- Reports accessed online via iViews

The screenshot shows the UCR iViews website interface. The browser title is "UCR iViews - Windows Internet Explorer". The address bar shows the URL: [http://iviews.ucr.edu/iviews/IIEWS\\_EACS.main?ticket=5T-579676-5IDHGtexasafT31L4fnN9](http://iviews.ucr.edu/iviews/IIEWS_EACS.main?ticket=5T-579676-5IDHGtexasafT31L4fnN9). The page layout includes a left sidebar with a list of links: Hazardous materials Snipping, My Links, Enterprise Access Control System, UCRFS - UCR Financial System, PAMIS, Web Recharge, eBuy - UCR Purchasing System, Travel, and SuperDope. The main content area features a central banner with the headline "UC Riverside Earns Awards for Student Programs" and a sub-headline "Three UCR Students Chosen by Clinton Global Initiative University". Below the banner is a "Tools" section, which is circled in red. This section contains the following links: iTravel Web Support, UCRFS Golden Tree Viewer, UCRFS Online Reports Page, UCR Title and Pay Plan, Course Catalog Search, and Web Recharge Rates. A red arrow points from the left side of the red circle to the "UCRFS Online Reports Page" link. To the right of the main content, there is a "News" section with links for "What's New?", "What's Coming Soon?", and "What's Planned?". Below the news is a weather widget for Riverside, showing "Sunny, 75°F". At the bottom right, there is an "iViews Access & Training" section with links for "UCR Enterprise Directory", "Enterprise Access Control System", "Enterprise Systems Access Instructions", "EACS Accountability Report", and "Training & Video Tutorials".

# Contract & Grant Orientation



# Financial Transaction Detail Report

http://ora06.ucr.edu/ftd\_reports/docs//2008/7/D01048/ucrftd8w.PDF - Windows Internet Explorer

File Edit Go To Favorites Help

http://ora06.ucr.edu/ftd\_reports/docs//2008/7/D01048/ucrftd8w.PDF

UCR Views http://ora06.ucr.edu/ftd... UCRFS Financial Reports

Find: 29949 Previous Next Select

100%

Report ID: DETLFIN V10.10W FINANCIAL TRANSACTION DETAIL REPORT Page No. 738  
Run Date 02/08/2009  
Run Time 11:19:27

Parameters:

Business Unit: UCR  
Fiscal Year: 2008  
Accounting Period: 7  
Activity: D01048  
Function: ALL  
Fund Code: ALL  
Account: ALL  
Description Type: Journal Line

ORGANIZATIONAL STRUCTURE  
ORG14 - College of Nat & Agr Sciences  
DIV112 - Life and Agricultural Sciences  
D01048 - Entomology  
A01084 - Entomology  
Fund 29949 - FDP 5R01AI059492 RAIKHEL 12/08  
Function 44 - Organized Research

ACCOUNT DESCRIPTION	JRNL REF	DATE	CC	DEPT	CORP	SOURCE	JRNL #	APPROPRIATIONS	EXPENDITURES	BALANCE	ENCUMBRANCES	BALANCE W/ENCUM
<u>FUNCTION 44 - Organized Research , ACTIVITY A01084 - Entomology , FUND 29949 - FDP 5R01AI059492 RAIKHEL 12/08 SUMMARY REPORT</u>												
ACBEN - SL, BENEFITS - ACADEMIC								30,340.20	18,474.72	11,965.48	0.00	11,965.48
ACSAI - SL, ACADEMIC SALARIES								63,145.92	62,004.37	1,141.55	0.00	1,141.55
C&GCNT - SL, C&G SUB-CONTRACTS								173,709.07	104,252.22	69,456.85	44,629.85	24,827.00
EQINV - SL, EQUIP/OTHER INVENTORIAL								7,966.47	0.00	7,966.47	0.00	7,966.47
FACILIT - SL, FACILITIES								310.26	493.49	-183.23	0.00	-183.23
S&E - SL, GENERAL SUPPLIES & EXPENSES								-5,399.85	17,275.39	-22,675.23	1,261.00	-23,936.23
STBEN - SL, BENEFITS - STAFF								-1,770.22	-496.30	-1,283.92	0.00	-1,283.92
STSAI - SL, STAFF SALARIES								-17,966.04	0.00	-17,966.04	0.00	-17,966.04
TOTAL FOR:								250,335.81	202,013.89	48,321.93	45,890.85	2,431.09
<u>FUNCTION 44 - Organized Research , ACTIVITY A01084 - Entomology , FUND 29949 - FDP 5R01AI059492 RAIKHEL 12/08 SUMMARY REPORT</u>												
<u>BC11 - BC, Apprentice Appointments</u>												
Prior Period Balance Forward								-16,678.14	5,127.36	-21,805.50	0.00	-21,805.50
Current Period Activity								0.00	0.00	0.00	0.00	0.00
TOTAL BC11 - BC, Apprentice Appointments								-16,678.14	5,127.36	-21,805.50	0.00	-21,805.50
<u>BC14 - BC, Academic - Other</u>												
Prior Period Balance Forward								79,824.06	48,656.01	31,168.05	0.00	31,168.05
307110 ACCUMULATED SALARIES		01/31/08	NKASR			PPS	FDR0039999		2,896.00			
307140 ACCUMULATED SALARIES		01/31/08	NKASR			PPS	FDR0039999		5,325.00			
Current Period Activity								0.00	9,221.00	0.00	0.00	0.00
TOTAL BC14 - BC, Academic - Other								79,824.06	56,877.01	22,947.05	0.00	22,947.05

11.00 x 8.50 in 738 of 1437



# Contract & Grant Orientation

# Inception to Date Report



http://ucfrsreports.ucr.edu/itd/2008/itd\_29949.pdf - Windows Internet Explorer

File Edit Go To Favorites Help

http://ucfrsreports.ucr.edu/itd/2008/itd\_29949.pdf

UCR Views http://ucfrsreports.ucr.e...

Find: Previous Next Select

100%

Pages

Attachments

Comments

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

Parameters:

Setid: UCR  
Business Unit: UCR  
Fiscal Year: 2008  
Accounting Period: 7  
Fund: 29949

Fund Name: PDP 5R01AI059492 RAIKHEL 12/08  
Activity: A01084 - Entomology  
Fund Start Date: 10/01/04  
Fund End Date: 12/31/08  
PI Name(s): Raikhel, Alexander AND Shin, Sang Woon  
Overhead Base: B (Modified Total Direct costs)  
Overhead Rate: 50 %

Page No. 1  
Run Date 02/08/2009  
Run Time 11:35:48

Budget Category	Account	Description	Appropriations	Expenditures	Encumbrances	Balance	Overdraft	Percent Spent
Function 44								
BC11 - BC, Apprentice Appointments		Balance Forward	61,849.07	93,654.57	0.00			
		Current Period Activity	0.00	0.00	0.00			
		Sub-Total	61,849.07	93,654.57	0.00	-21,805.50	OD	135.26%
BC14 - BC, Academic - Other		Balance Forward	277,357.56	246,189.51	0.00			
	307110	Post Grad & Visit Post Doc Res		2,896.00				
	307140	Researchers, Professional		5,325.00				
		Current Period Activity	0.00	8,221.00	0.00			
		Sub-Total	277,357.56	254,410.51	0.00	22,947.05		91.73%

11.00 x 8.50 in

1 of 7

## Monthly Processing

- **Reconciliation Completed**
  - Identify necessary adjustments
  - Complete cost transfers
  - Sound business practice to complete all adjustments timely
- **Report to PI**
  - Dept must provide monthly reports to PI
    - Report must be based on general ledger
    - Recommend use of Enterprise Reporting System (ERS)
  - PI responsible for reviewing transactions for appropriateness; suggest confirmation of review

## Monthly Processing

### ERS - Enterprise Reporting System

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

# Contract & Grant Orientation ERS Report



Financial Reports for January 2008  
Prepared For RAIKHEL (CH)  
Balances are NET of Allocations and Expenses.

Report Run Date: 02/15/2008  
Expenses Thru: January,

	NIH-Reverse Genetics 12/31/07 (12/31/2009)	NIH-Molecular Basis 03/31/08- preaward (3/31/2010)	NIH-Reg of Vitellogenic 7/31/07- preaward (4/30/2012)	Organized Research	
	A01084 <u>29949</u> 44 NKASR	A01084 <u>29957</u> 44 NKASR	A01084 <u>29995</u> 44 NKASR	A01859 <u>19900</u> 44 NKASR *	TOTALS
ACSAL - SL, ACADEMIC SALARIES	1,141.55	78,265.21	122,204.93		
ACBEN - SL, BENEFITS - ACADEMIC	11,865.48	(1,763.77)	72,602.91		
STSA - SL, STAFF SALARIES	(17,966.04)	(64,569.15)	(25,167.09)	6,167.35	
STBEN - SL, BENEFITS - STAFF	(1,283.92)	15,718.57	(4,762.59)	4,556.49	
S&E - SL, GENERAL SUPPLIES & EXPENSE	(23,936.23)	23,212.32	9,664.71	(16,857.28)	
EQINV - SL, EQUIP/OTHER INVENTORIAL	7,966.47				
C&GCNT - SL, C&G SUB-CONTRACTS	24,827.00	0.00			
FACILT - SL, FACILITIES	(183.23)	(4,737.78)	(1,014.28)	(29.91)	
Balance W/O Projections	2,431.08	46,125.40	173,528.59	(6,163.35)	215,921.72
<b>PROJECTIONS</b>					
Alvarez, Kanwal Shakeel (1/08-3/08 @ 49%)			(5,527.29)		
Antonova, Yevgeniya Alexan (1/08-3/08 @ 49%)			(5,592.92)		
Azim, Mansoor (1/08-3/08 @ 35%)			(1,081.16)		
Cannell, Elspeth Sara (1/08-3/08 @ 100%)		(4,708.37)			
Cheng, Andrew (10/07-3/08 @ 49%)		(2,216.43)			
Cruz, Josefa (10/07-3/08 @ 50%)		(4,631.73)			
Ghosh Roy, Saurabh (10/07-3/08 @ 49%)			(5,592.92)		
Kokoza, Vladimir Anatoly (10/07-7/08 @ 15%)		(7,008.72)			
Luong, Wendy (1/08-3/08 @ 49%)			(700.36)		
Mane Padros, Daniel (10/07-6/08 @ 100%)		(19,039.75)			
Patel, Samir Dinesh (1/08-3/08 @ 49%)			(1,400.72)		
Quinlan, Sean Timothy (1/08-3/08 @ 49%)			(1,400.72)		
Shin, Sang Woon (10/07-1/08 @ 100%)	0.00				
Shin, Sang Woon (2/08-6/08 @ 100%)			(38,715.41)		
Zou, Zhen (10/07-1/08 @ 100%)	0.00				
Salary/Benefit Projections	0.00	(37,605.00)	(60,011.50)	0.00	(97,616.50)
Non Payroll Expense Projections	0.00	0.00	0.00	0.00	
Non Payroll Allocation Projections	0.00	0.00	0.00	0.00	
<b>Total Balance Including Projections</b>	<b>2,431.08</b>	<b>8,520.40</b>	<b>113,517.09</b>	<b>(6,163.35)</b>	<b>118,305.22</b>

## Monthly Processing

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

## Monthly Processing

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



## Monthly Processing

### Extramural Fund Accounting

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

## Monthly Processing

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

## Monthly Processing

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

# Contract & Grant Orientation

## Monthly Processing

### • Invoicing

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

## Monthly Processing

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

# Contract & Grant Orientation Sample Invoice



<b>UCR</b>	<b>INVOICE</b>	<b>UCR</b>		
	UNIVERSITY OF CALIFORNIA, RIVERSIDE ACCOUNTING OFFICE			
<table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">                 O2Diesel Inc.                  100 Commerce Drive, Suite 301                  Newark, DE 19713                  Attn: James Peoples             </td> <td style="width: 40%; text-align: right;">                 INVOICE NUMBER: <b>59761-112672-A01392-ZZ</b>                   INVOICE DATE: April 13, 2006                   PAYABLE TO: U.C. REGENTS                  CASHIER'S OFFICE                  RIVERSIDE, CA 92521             </td> </tr> </table>			O2Diesel Inc. 100 Commerce Drive, Suite 301 Newark, DE 19713 Attn: James Peoples	INVOICE NUMBER: <b>59761-112672-A01392-ZZ</b>  INVOICE DATE: April 13, 2006  PAYABLE TO: U.C. REGENTS CASHIER'S OFFICE RIVERSIDE, CA 92521
O2Diesel Inc. 100 Commerce Drive, Suite 301 Newark, DE 19713 Attn: James Peoples	INVOICE NUMBER: <b>59761-112672-A01392-ZZ</b>  INVOICE DATE: April 13, 2006  PAYABLE TO: U.C. REGENTS CASHIER'S OFFICE RIVERSIDE, CA 92521			
SUBCONTRACT NO. ITC 1 2  PROJECT TITLE: "Military Ethanol-Diesel Demonstration Program"  P.I./DIRECTOR: Drs. Wayne Miller and Tom Durbin      DEPT: CE-CERT				
COSTS INCURRED IN THE PERFORMANCE OF THE ABOVE CITED AGREEMENT:				
INVOICE PERIOD: <b>11/01/05 to 2/28/06</b>	CUMULATIVE	CURRENT		
Salaries and Wages . . . . .	9,228.08	9,228.08		
Supplies, Materials and Services . . . . .	66,881.00	66,881.00		
Travel & Garage Charges . . . . .	0.00	0.00		
Equipment and Facilities . . . . .	113.12	113.12		
Employee Benefits . . . . .	1,855.61	1,855.61		
Indirect Costs @ 26% MTDC . . . . .	20,270.82	20,270.82		
	98,348.63	98,348.63		
AMOUNT DUE	\$	98,348.63		

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

\_\_\_\_\_  
Authorized University Official

Direct questions regarding this invoice to Valerie Schulte (951) 827-3302, Ext 1953 or email: [valerie.schulte@ucr.edu](mailto:valerie.schulte@ucr.edu). Please return a copy of this invoice with your payment.





# Personnel Activity Reporting (PAR) (Effort Reporting)

## PAR/Effort Reporting

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

## PAR/Effort Reporting

- Overview of Process

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

## PAR/Effort Reporting

- Certified effort must be based upon benefit received by award
  - Appropriate signature is obtained
    - See [www.accounting.ucr.edu/par.htm](http://www.accounting.ucr.edu/par.htm) for signature guidelines.
  - Yellow copy returned to accounting
  - White copy retained by department
  - *A corrected PAR is required when salaries are transferred after original PAR generation*

## PAR/Effort Reporting

- Twelve month title codes salary distributions are based upon the follow months pay period end dates:

Fall Quarter	October - December
Winter Quarter	January - March
Spring Quarter	April - June
Summer Quarter	July - September

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

## PAR/Effort Reporting

- Nine month title codes paid over twelve month salary distributions are based upon the follow months pay period end dates :

Fall Quarter	July - October
Winter Quarter	November - February
Spring Quarter	March - June
Summer Quarter	Eliminated for nine month title codes
- If adjustments to the pay period are made later than one month after the end of a quarter, the PAR must be manually adjusted by the department and re-certified to reflect the payroll distribution change.



## PAR/Effort Reporting

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

## PAR/Effort Reporting

### • Payroll Expense Transfers

#### - Do:

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

[http://iviews.ucr.edu/iviews/iVIEWS\\_eacs.links?p\\_link=accounting](http://iviews.ucr.edu/iviews/iVIEWS_eacs.links?p_link=accounting)

## PAR/Effort Reporting

- Payroll Expense Transfers
  - Inappropriate explanations
    - Moving salaries due to fund overdraft
    - Waiting for funding from another award
    - Additional funding not received
    - Moving over budget salary
    - Cleaning up fund in order to close award

## OIG Recommends University of Utah, NSF, HHS Develop Corrective Action Plan

- An audit of employee reports revealed late certifications and improper allocations of salary charges at the University of Utah, the Office of Inspector General in the National Science Foundation recommended NSF and the university work with the Department of Health and Human Services (its cognizant audit agency) to develop a corrective action plan to address deficiencies.
- The review disclosed that the university (1) certified late 51% of total FY 2006 salary charges tested from two to 284 days; (2) re-distributed 25% of the salary charges to NSF projects that were improperly allocated because significant changes in estimated labor effort were not appropriately recorded when known; and (3) certified 2% of the salaries without 'suitable means of verification' to validate the actual labor effort expended." "We consider the University of Utah's internal control procedural weaknesses identified in the audit findings to be significant," the audit said.

# PAR/Effort Reporting

Question?  
What do you do?

# SuperDOPE

Adobe Acrobat Professional - [AudFmt DOPE\_Apr 2006.pdf]

File Edit View Document Comments Tools Advanced Window Help

Search Create PDF Comment & Markup Send for Review Secure Sign Forms

Select 85% Help

Find: Previous Next

**PAR AUDIT FORMAT**

FY	Month	End Date	Employee Name	Title Code	Activity Code	Fund	Function	DOS	Gross Amt		Time Pct
2002	5	4/30/02	XXXX, ZZZZZZZ	7241	A01000	18535	44	REG	2,873.50	2,873.50	17%
2002	4	4/30/02	XXXX, ZZZZZZZ	7241	A01581	19900	62	REG	1,149.48		
2002	4	4/30/02	XXXX, ZZZZZZZ	7241	A01581	19900	62	VAC			
2002	5	5/31/02	XXXX, ZZZZZZZ	7241	A01581	19900	62	REG	1,149.48		
2002	5	5/31/02	XXXX, ZZZZZZZ	7241	A01581	19900	62	VAC			
2002	6	6/30/02	XXXX, ZZZZZZZ	7241	A01581	19900	62	REG	1,149.48		
2002	6	6/30/02	XXXX, ZZZZZZZ	7241	A01581	19900	62	VAC		3,448.44	20%
2002	4	4/30/02	XXXX, ZZZZZZZ	7241	A01581	19924	62	REG	4,597.93		
2002	4	4/30/02	XXXX, ZZZZZZZ	7241	A01581	19924	62	VAC			
2002	5	4/30/02	XXXX, ZZZZZZZ	7241	A01581	19924	62	REG	(2,873.50)		
2002	5	5/31/02	XXXX, ZZZZZZZ	7241	A01581	19924	62	REG	4,597.93		
2002	5	5/31/02	XXXX, ZZZZZZZ	7241	A01581	19924	62	VAC			
2002	6	6/30/02	XXXX, ZZZZZZZ	7241	A01581	19924	62	REG	4,597.93		
2002	6	6/30/02	XXXX, ZZZZZZZ	7241	A01581	19924	62	VAC		10,920.29	63%
									17,242.23	17,242.23	100%

Run figures from SuperDope

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

1 of 1

Arrow Tool Pencil Tool



# Contract & Grant Orientation



# PAR

Adobe Acrobat Standard - [parform.pdf]

File Edit View Document Tools Advanced Window Help

Open Save Print Email Search Create PDF Review & Comment Secure Sign

Select Text 119% How To..?

UNIVERSITY OF CALIFORNIA RIVERSIDE CAMPUS

## PERSONNEL ACTIVITY REPORT

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

NOTES

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

SPONSORED PROJECTS

FUND NUMBER(S)	PERCENT	FUNCTION	PERCENT OF SALARY
A01094 21651 44 NSF		FACULTY	16%
A01094 29912 44 FDP R01GM048626		FACULTY	24%

ALL OTHER FUNCTIONS

FUND NUMBER(S)	PERCENT	FUNCTION	PERCENT OF SALARY
A01094 23499 44 FIN AID-DHEW WORKSTUDY			60%

8.5 x 11 in 1 of 1

# Contract & Grant Orientation



# PAR

Adobe Acrobat Standard - [parform.pdf]

File Edit View Document Tools Advanced Window Help

Open Save Print Email Search Create PDF Review & Comment Secure Sign

Select Text 119% How To..?

100%

**TO BE COMPLETED BY EMPLOYEE OR RESPONSIBLE OFFICIAL**

ESTIMATED DISTRIBUTION OF EFFORT FOR REPORT PERIOD: PERCENT

1. SPONSORED PROJECTS	100%
2. ALL OTHER ACTIVITIES	0%
<b>TOTAL</b>	<b>100%</b>

CONFIRMATION BY  EMPLOYEE  RESPONSIBLE OFFICIAL

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

Signature \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_

Title \_\_\_\_\_

ORIGINAL COPY -ACCOUNTING

# Contract & Grant Orientation

## Notice to Principle Investigator

February 26, 2007

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

The following actions are required to comply with audit requirements:

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

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

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

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

Thank you,  
Pat Hogan, Extramural Funds Accounting

March 12, 2008

\*For nine-month title codes, the Fall PAR period covers July, August, September and October.

## Cost Sharing, Cost Matching, and In-Kind

## Cost Sharing

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

## Cost Matching

- The portion of project costs contributed by a third party and not by the prime sponsor or the University.
- Cost Matching may be in the form of cash and/or in-kind (non-cash) contributions.
- All cost matching must be tracked, documented and reported.



## In-Kind

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

## Cost Sharing/Matching

- Sponsor cost sharing requirements may be a flat dollar amount or a percentage of an award
- Most common commitments:
  - UCR employee salaries/benefits paid from unrestricted funds
  - Unrecovered F&A cost
- Cost Matching and Cost Sharing may both be required on the same award

## Cost Sharing/Matching

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

# Contract & Grant Orientation

## INSTRUCTIONS FOR COST SHARING CONTRIBUTION REPORT

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

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

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

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

Pat Hogan  
Extramural Funds Accounting, x 23302  
E-mail: [pat.hogan@ucr.edu](mailto:pat.hogan@ucr.edu)

Cost Share required on this award for this time frame is \_\_\_\_\_.

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

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

Date: \_\_\_\_\_

Comments: 2008

# Contract & Grant Orientation



# Cost Share Report

Adobe Acrobat Standard - [CS Report Example21.pdf]

File Edit View Document Tools Advanced Window Help

Open Save Print Email Search Create PDF Review & Comment Secure Sign

Select Text 118% How To..?

**EXAMPLE**      **Cost Sharing Contribution Report**  
UFIN 118 (R7/91)

<b>DATE:</b>		1. File No. <b>Fund number</b>			
2. Name of Award <b>Name of Agency</b>		Campus <b>U C Riverside</b>			
3. Principal Investigator <b>Name of P.I.</b>	Department <b>Name of Department</b>				
4. The University has received the award referred to above which names you (Check appropriate box):					
Principal Investigator		Officer			
Administrator		Representative			
5. Purpose <b>ACCOUNTING FILLS OUT SECTIONS 1-8 BEFORE THE REPORT IS SENT TO THE DEPT</b>					
Title of the Award					
6. Acct./Fund Name <b>Award number/name</b>		Acct./Fund/No. <b>Fund number</b>			
7. Report of Expenditures Required?	Reporting Period	8. Cost Sharing Period			
No <b>Yes</b>	<b>7/01/99 to 06/30/01</b>	<b>7/01/99 to 06/30/04</b>			
<b>FOR ACCOUNTING USE ONLY</b>					
9. Cost Sharing	Commitment		Expenditures		Difference (A-C)
	%	Amount (A)	Reporting Period (B)	Cumulative To-Date (C)	
<b>Agency UCR</b>	<b>ACCOUNTING FILLS OUT THIS SECTION</b>				
Totals					

8.5 x 11 in

1 of 1

# Contract & Grant Orientation



10. DETAILS (Use separate sheet if needed and attach it to back of this form):

		For Reporting Period Only	For Entire Project/Cost Sharing	
10a. Salary Contribution:				
Name	Acct/Activity/Fund/Function Charged	Non-Federal Gross Pay During Period	% Time	Cost Contribution Amount
<b>DEPARTMENT FILLS OUT THIS SECTION</b>			<b>% of</b>	<b>Cost</b>
<b>SALARIES/BENEFITS</b>		<b>Complete FAU</b>	<b>time</b>	<b>Contribution</b>
Joe Brown - salary	300110-A01201-20200-40	40,000.00	2%	800.00
Joe Brown - benefits	400110-A01201-20200-40	10,000.00	2%	200.00
<b>Total pay during period</b>				

10b. Other Cost Contributions			
Description	Acct/Activity/Fund/Function Charged	Check or Reference No.	Cost Contribution Amount
<b>DEPARTMENT FILLS OUT THIS SECTION</b>			<b>Cost</b>
<b>EXPENDITURES OTHER THAN SALARIES/BENEFITS</b>		<b>P.O. # or reference #</b>	<b>Contribution</b>
Description of expense	Complete FAU		<b>Amount</b>
Matching Fund	Complete FAU		

11. I certify that at least the above University-funded costs represent the amount the University contributed to the support of the Federal ~~Other~~

<b>Name of Agency</b> (specify organization) project and/or grant cited during the reporting period  Indicated: that these costs have not been and will not be adduced as University details substantiating these amounts are available in my department in conformance with the terms of the award.  <b>DEPARTMENT FILLS OUT THIS SECTION</b>	<b>FOR ACCOUNTING USE ONLY</b>	
	12. Salary Contributions per Item 10a	
	13. Employee Benefits	% of Item 12
	<b>ACCOUNTING FILLS OUT THIS SECTION</b>	
	15. Total (Add Items 12 through 14.)	
	16. Overhead at	% of (check appropriate box):
		MTDC
		Salary Contribution
		Specify
Date	Principal Investigator's Signature	17. Total Cost Contribution (Add Items 15 and 16)
Tel. Ext.	Prepared by	Calculations by
		Tel. Ext.

RETR: ACCOUNTING: 10 YRS SUBJECT TO CONTRACT AND GRANT REQUIREMENTS OTHER COPIES: 0-5 YEARS

Original (yellow) Accounting Office  
Copy 1 (yellow) Accounting Office  
Copy 2 (white) Department Copy

Received in Accounting

Sent to Department



# Award End Date is Nearing

## Award End Date is Nearing

- Questions to ask the PI
  - Will the PI need to request a NCE?
  - Does the PI require assistance with
    - Completing and/or submitting forms?
    - Information about submission requirements?
- Does a Pre-Award need to be requested?
- Office of Research
  - Provides advice to the PI and department regarding:
    - Appropriateness/timing of NCE requests
    - Sponsor requirements for final technical reports
    - Fulfilling final reporting requirements through the submission of a renewal proposal

## No Cost Extension (NCE)

- Requesting a NCE
  - Who?
    - Initiated by PI and countersigned by OR
  - When?
    - Based on agency terms and conditions
  - Why?
    - Specific aims remain to be completed
    - Additional time to gather data for reporting
  - Why not?
    - Solely due to funds remaining

- **Grants and Cooperative Agreements**
  - SPA approved up to 12 months
  - Agency Approved beyond 12 months
- **Contracts**
  - Agency prior approval required
  - Requires an amendment to the agreement
- **Special Note - consider subcontract implications.**

## Progress Report

- Sponsor requires submission of progress report before issuing next budget segment
- Form and format of reports vary by sponsor
- Report submission methods vary by sponsor

- Most sponsors require annual progress reports in lieu of non-competing continuation proposals
- National Institutes of Health
  - Progress reports submitted through eSNAP
    - Prepared and submitted by PI
- National Science Foundation
  - Progress reports submitted through FastLane
    - Prepared and submitted by PI



## Renewal Proposal

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

## Request for Supplement Funding

- Proposal submitted for review
- Requested in addition to current funding
- Additional funding provided within existing budget period
- Examples;
  - Equipment Supplement
  - Research Experience for Undergraduate (REU)

# AWARD CLOSE OUT

## A-110 Final Report Requirements

### Responsibility

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

Report	Responsible Person/Office
Technical	Principal Investigator
Equipment	UCR Equipment Management
Patent/Invention	Sponsored Project Office PI and Technology Transfer Office
Fiscal	EMF Accounting
Subrecipients	Sponsored Projects Office with PI and EMF Accounting

Reports from Subrecipients are needed in advance in order to incorporate into reports to Sponsor

## Award Close Out

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

## Award Close Out

- **Unexpended Balances (Department)**
  - Requires PI approval on balances greater than \$100 via email to Accounting
  - Carry forward on NIH/PHS at the end of a competitive segment—department must notify Accounting to include on FSR
- **Final Invoice (EMF Accounting)**
  - Due dates
  - Final payment may be contingent upon submission/acceptance of Final Technical report
  - Late reports may delay future funding



## Award Close Out

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

## Example of Reportable Condition

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

Page No. 2  
Run Date 03/05/2008  
Run Time 11:48:13

Parameters:

Setid: UCR	FUND NAME: FLD NM24428590 BANK 3/07/ALLOWED	
Business Unit: UTK	Activity: A01077 - IGDP	
Fiscal Year: 2008	Fund Start Date: 03/15/04	
Accounting Period: 08	Fund End Date: 03/14/07	
Fund: 23264	PI Name(s): Zank,Chry	
	Overhead Base: B (Modified Total Direct Costs)	
	Overhead Rate: 47.5 %	

Budget Category	Account Description	Appropriations	Expenditures	Encumbrances	Balance	Overdraft	Percent Spent
	Current Period Activity	0.00	0.00	0.00			
	Sub-Total	40.00	40.00	0.00	0.00		100.00%
BC47 - BC, Other, R&E	Balance Forward	2,312.25	2,312.15	0.00			
	Current Period Activity	0.00	0.00	0.00			
	Sub-Total	2,312.25	2,312.15	0.00	0.00		100.00%
<b>DIRECT COST TOTAL-FUNCTION 44</b>		<b>286,463.68</b>	<b>286,463.68</b>	<b>0.00</b>	<b>0.00</b>		<b>100.00%</b>
<b>DIRECT COST TOTAL-ALL FUNCTIONS</b>		<b>286,463.68</b>	<b>286,463.68</b>	<b>0.00</b>	<b>0.00</b>		<b>100.00%</b>
INDIRECT BC80 - BC, Ctg-Fac & Admin Co	Balance Forward	136,069.32	136,069.32	0.00			
	Current Period Activity	0.00	0.00	0.00			
	Sub-Total	136,069.32	136,069.32	0.00	0.00		100.00%
<b>FUND/ACTIVITY TOTAL</b>		<b>422,533.00</b>	<b>422,533.00</b>	<b>0.00</b>	<b>0.00</b>		<b>100.00%</b>

\*\*\*\*\*EXPENSE ACCOUNT SUMMARY\*\*\*\*\*

## Award Close Out

- Final Technical reports
  - PI is responsible for submission of this report
- Office of Research
  - Coordinates with Department/College when sponsor reporting requirements have not been fulfilled
    - Work with Chair to facilitate the submission of the PI's final report
    - If not successful, efforts are escalated to the dean for resolution
- Sponsors may
  - Withhold funding if reporting requirements are not fulfilled

## Award Close Out

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

## Award Close Out

- **Equipment Report**

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

## Records Retention

### Office of Record:

- Established as the “Contract and Grant office...with operational responsibility.”
  - Department
  - Accounting
  - OR
- Record Retention:
  - Federal/State agencies usually require records retention for three years measured from “final payment” for contracts and measured from “submission of final expenditures report” for grants.



## Retention of Records

- However, it is administratively not possible for Accounting to notify the appropriate Office of Record when final payment or submission of the final expenditures report occurs for every extramural award.
- Retention period for extramural award records is to be measured from expiration/termination of the extramural award forward six years.
- Exceptions (related to litigation, claims or audits initiated prior to the end of the records retention period) may require extending period of retention.

## Audit Overview

- ALL performance under extramural funding agreements (contracts, grants, and cooperative agreements) is subject both to internal and external audit.
- The A-133 audit is conducted annually (compliance vs. full scope).
- The Assistant Vice Chancellor for Financial Services is the external audit coordinator for UCR.

The background features a large, faint watermark of the University of California seal. The seal is circular and contains the text "UNIVERSITY OF CALIFORNIA" around the top and "RIVERSIDE" at the bottom. In the center, there is a star above an open book, with a banner below it that reads "LET THERE BE LIGHT".

# Questions?