



EMORY
UNIVERSITY

Research
Administration

Introduction to Preparing Financial Status Reports (FSRs) & Final Invoices Using the Award Review Tool (ART)

***Rebranded from ARRT*

Facilitator:

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Finance: Grants & Contracts (FGC)

Research Administration Services (RAS)

Welcome

- **Introductions**

- Name
- Role
- Department
- Length of service with Emory
- Time in Research Administration

- **Logistics**

- Restrooms
- Breaks
- Mobile Phones



ART Learning Objectives

- As a result of participating in this course, you will be able to:

- **Describe** the overall FSR/Final Invoice process for Emory University.
- **Define** the role of both Research Administration Services (RAS) and Finance: Grants and Contracts (FGC) in the FSR/Final Invoice process.
- **Identify** the timelines associated with processing both FSRs and Final Invoices.



Agenda

- **Overview**
 - Financial Status Reports
 - Final Invoices
 - PMS Transition
 - OMB Circulars
 - Award Review Tool (ART)
- **Roles and Responsibilities**
 - RAS and FGC
 - Process Map
 - High-level Review of the Process
- **Sample Timelines for Processing**
- **Using the Tool**
 - Hands-On Demonstration
 - Participant Practice

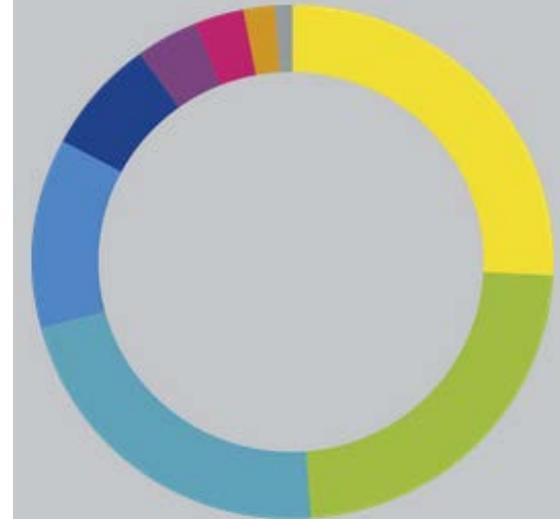


Sponsored Research at Emory University FY15

Emory University's total sponsored revenue (\$372.8m) including indirect cost recoveries (\$113.9m), as well as government and other grants and contracts has increased to \$486.7 million over the prior year.

During FY15 Emory received **2,923 sponsored awards** totaling **\$572.4 million**.

FY15 ACADEMIC AND RESEARCH REVENUES (IN THOUSANDS)

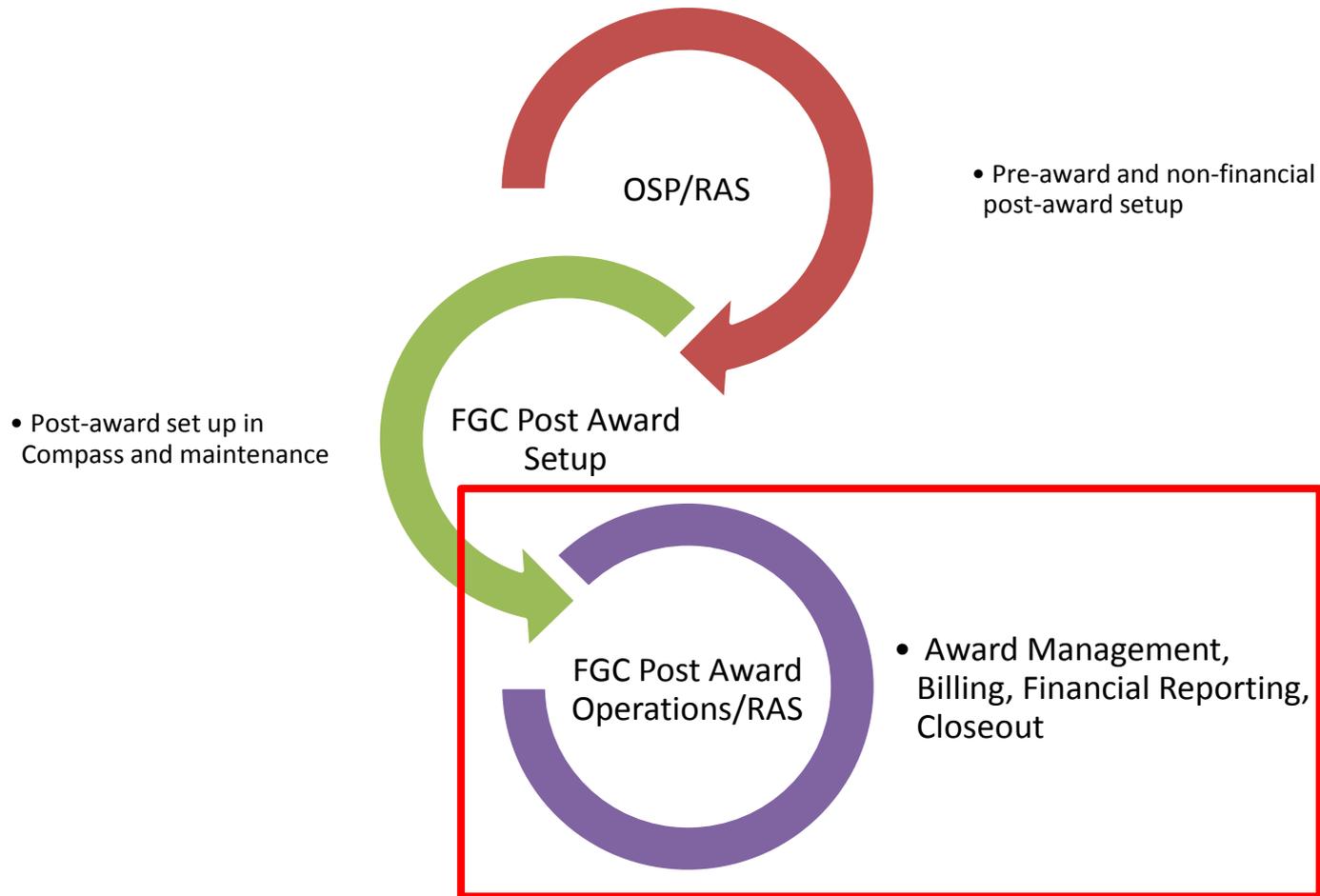


Other Revenue	\$440,922
Tuition & Fees	\$396,132
Grants & Contracts	\$372,791
Endowment & Trust	\$198,370
Indirect Cost Revenue	\$113,945
Auxilliaris	\$71,743
Contributions	\$49,520
Other Investment Income	\$41,266
Independent Operations	\$22,006

Where does that fit into the award lifecycle?



Financial Management of Awards at Emory





FINANCIAL STATUS REPORTS

Definition/Description

- A **Financial Status Report (FSR)** is a statement of expenditures sent to the sponsor of a grant or contract.
- A **Federal Financial Report (FFR)** is required for recipients of federal funds to report the status of funds for grants or assistance agreements.
- Both are prepared in collaboration with the RAS/department and submitted by the Office of Finance: Grants & Contracts (FGC) on behalf of the Principal Investigator (PI).

The schedule for submitting required financial reports is generally specified in the award documents of a grant or contract.



FSRs may be due at the end of the Budget Period, Project Period and/or Award Period, are normally due within 90 to 120 days after the expiration date, and may be required at interim times as well.

FSR Types

Type	Description	Who is responsible?
Interim FSR (IFSR)	An Interim FSR is a financial report that covers a specified period (i.e., monthly, semi-annually). Sponsor dictated.	RAS is responsible for preparing the IFSR package and submitting the FSR to the sponsor.
Quarterly FSR (QFSR)	A Quarterly FSR is a financial report that covers a three-month period. Can be calendar quarters or budget quarters and is defined by the agency.	RAS is responsible for preparing the QFSR package and submitting the FSR to the sponsor.
Annual FSR (AFSR)	An Annual FSR is a financial report that typically covers a one-year period. Can be calendar year or budget year and is defined by agency.	RAS is responsible for preparing the AFSR package and the FFR tab within ART, or notifying FGC to report off the GL. FGC is responsible for submitting the FSR to the sponsor.
Final FSR (FFSR)	A Final FSR is a financial report that is prepared at the end of an award.	RAS is responsible for preparing the FFSR package and the FFR tab within the ART. FGC is responsible for submitting the FSR to the sponsor.



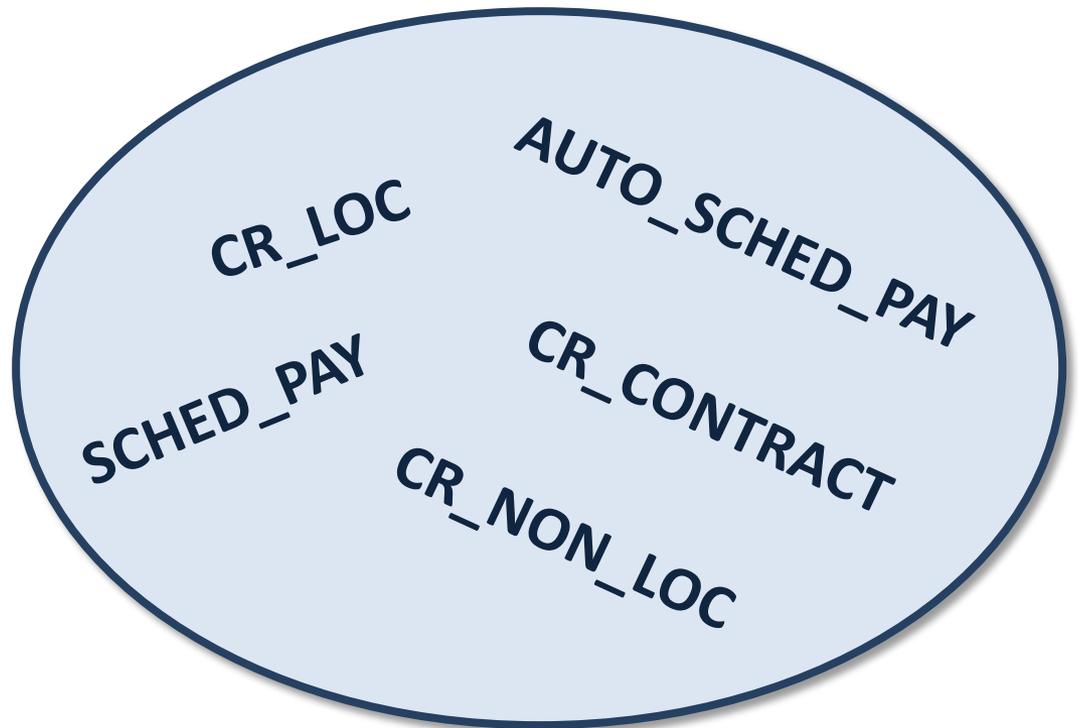
FINAL INVOICES

Definition/Description

- A **Final Invoice** is a request for final payment of expenditures sent to the sponsor of a grant or contract.
- It is prepared in collaboration with the RAS/department and submitted by the Office of Finance: Grants & Contracts (FGC) on behalf of the Principal Investigator (PI).
 - The due date for submitting a final invoice is generally specified in the award documents of a grant or contract.
 - It is the last chance to request reimbursement for allowable and allocable expenditures incurred during a budget period.



COMPASS CONTRACT TYPES



Compass Contract Types

CR_LOC	Cost-Reimbursable Letter of Credit	Require Emory to incur costs before being reimbursed. No invoice required, draw down of funds from sponsor system. FSR generally required.
CR_NON_LOC	Cost Reimbursable NON Letter of Credit	Require Emory to incur costs before being reimbursed. Invoice required. FSR generally not required.
CR_CONTRACT	Cost Reimbursable NON Letter of Credit for Federal Contracts	Awards that require Emory to incur costs before being reimbursed. An invoice is required for costs incurred within time period and is often based on task order. Invoice frequency is determined by funding source. Expenditures are generally on ledger to be included in invoice. Annual or entire award budget is added during Set Up process. Financial Report is generally NOT required.
AUTO SCHED PAY	Auto Scheduled Payment	DO NOT require Emory to incur costs before being reimbursed. No invoice required, payments made on pre-determined schedule. FSR may be required.
SCHED PAY	Scheduled Payment	DO NOT require Emory to incur costs before being reimbursed. Invoice IS required, but predetermined frequency and amount by funding source. FSR generally not required.

Compass Contract Types (cont.)

SCHED PAY TASK	Scheduled Payments – Task	DO NOT require Emory to incur costs before being reimbursed. Invoice IS required, but predetermined frequency and amount by funding source. FSR generally not required.
HYBRIDS	Part FIXED fee and Part Cost Reimbursable (CR)	Require Emory to incur costs before being reimbursed for the CR portion. Fixed Fee invoiced by RAS/Dept based on award requirements. FSR may be required.
CLINICAL TRIALS	Used for all awards where the research purpose has been defined as Clinical Trial.	DO NOT require Emory to incur costs before being reimbursed. Industry Sponsored - Invoiced and submitted to sponsor by OCR/RAS/Dept. with copy to FGC. Federal – Invoice generated and submitted to sponsor by FGC. FSR is required for federal awards. FSR may be required for industry sponsored awards.
DEPT TO INVOICE	Used for awards where the Department is responsible to bill for items, not on ledger.	May require Emory to incur costs before being reimbursed. Invoice created by RAS/Dept and submitted to sponsor with copy to FGC. FSR may be required.
OTHER	This type represents all other contracts not identified above; generally used infrequently.	Sponsor invoicing requirements will be outlined in the award.



PAYMENT MANAGEMENT SYSTEM (PMS) TRANSITION

PMS System Transition

- NIH issued all new awards under the new subaccount system – currently referred to as ‘P docs’.
- **Between October 1, 2015 and September 30, 2016, all remaining DHHS Letter of Credit (LOC) awards transitioned to subaccounts (P docs) as their budget year ended:**
 - HHS has visibility of draws by award
 - In most cases, the ability to draw will be turned off 120 days after award end date
 - All awards transitioned by September 30, 2016
 - Total population was just over 150 awards
- **Generally, funds must be drawn down within 90 days of the end of the award.**
 - FFRs must be submitted on time to avoid loss of reimbursement
 - Funds will not be available after 120 days

PMS System Transition (cont.)

- **A new Emory contract number was issued in the Peoplesoft Financial system (COMPASS) prior to the budget year end date.**
 - First priority – clear deficits on affected awards
 - RAS Central Team worked with OSP to request PANs
- **Subawards may be terminated and reissued under new award.**
- **Core Facility and other feeder charges need to ensure that their charges are processed timely and correctly (within 30 days).**
- **A Subaccount Transition FFR was required for each award.**
 - Most FFRs for awards with automatic carryover were prepared by RAS Central team.
 - Unobligated balances on awards with automatic carryover were transferred to new award by RAS Central team.
 - Carryover requests to the funding agency are required for awards without automatic carryover (no change).
- **No change in Progress Report due dates.**

OMB CIRCULARS



OMB Circulars

The Uniform Guidance - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards:

- This guidance is applicable for Federal agencies December 26, 2013
- <https://www.federalregister.gov/articles/2013/12/26/2013-30465/uniform-administrative-requirements-cost-principles-and-audit-requirements-for-federal-awards>
- <http://osp.emory.edu/ugep/>

The Office of Management and Budget “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule” was released in the Federal Register on December 26, 2013 (2 CFR Chapter I, Chapter II, Part 200, et al.). Per the OMB webpage this guidance “will supersede requirements from OMB Circulars A-21, A-87, A-110, and A-122 (which have been placed in 2 C.F.R. Parts 220, 225, 215, and 230); Circulars A-89, A-102, and A-133; and the guidance in Circular A-50 on Single Audit Act follow-up.”

OMB Circulars

Agency Implementation of Uniform Guidance

- **National Institutes of Health (NIH)**
 - [NIH Interim Grant General Conditions](#) (effective December 26, 2014)
 - See also: [FAQs on Uniform Guidance and NIH Interim Grant Conditions](#)
- **National Science Foundation (NSF)**
 - [NSF's Proposal & Award Policies and Procedures Guide \(PAPPG\)](#) (effective January 1, 2017)
 - See Also: [NSF's Document library](#) for the PAPPG for proposals due and awards made before January 1, 2017.
 - [NSF's Summary of Significant Changes and Clarifications to the PAPPG](#)

OMB Circulars

- https://obamawhitehouse.archives.gov/omb/circulars_default/
 - **A-21 - Cost Principles for Educational Institutions**
 - Relocated to 2 CFR, Part 220
 - **A-110 - Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations**
 - Relocated to 2 CFR, Part 215
 - **A-133 - Audits of States, Local Governments and Non-Profit Organizations**
-

OVERVIEW OF AWARD REVIEW TOOL ART



How Does the ART Work?

An Excel template **with the following tabs:**

- A **TOTAL AWARD** tab that aggregates every project, including manual adjustments.
- A tab for each **PROJECT.ACTIVITY**.
- A tab that shows **SUBTOTALS BY ACCOUNT CODE** for each project on the award.
- Each line will also be tagged with the account code summary description.
- A tab with **ALL TRANSACTIONS** on the award, for reference.

How Does the ART Work?

Project.Activity tabs have the following features:

- A filter that lists expense account codes that are **NORMALLY DISALLOWED AS DIRECT CHARGES** to federal grants.
(e.g., alcohol, employee parking, facilities, general office supplies, etc.)
The list of account codes 'normally disallowed' will be stored in the template and easily edited by the user.
Any expenses on the list of normally disallowed will be displayed on each project tab.
- A filter that lists direct expenses **NORMALLY EXCLUDED FROM F&A CALCULATION**.
The list of account codes 'normally excluded' will be stored in the template and easily edited by the user.
Any expenses on the list of normally excluded will be displayed on each project tab.
- Columns for **MANUAL ADJUSTMENTS** on each project tab, with automatic roll-up to the Award tab.
- Manual adjustments are clearly identified so that corresponding **JOURNAL ENTRIES** can be made in Compass.



ROLES AND RESPONSIBILITIES

RAS Steps in ART Process

1. Identify Monthly Workload

- Monthly Deadlines
- RAS/FGC deliverables
- Final FSR/FFR
- Final Invoice

2. Prepare the ART Template

- Download ART template
- Run 16A & 16B
- Import into ART template
- Analyze ART tabs
- Complete FSR Tab

3. Analyze Awards

- FSR Checklist
- eNOA/NGA
- Contracts Workbench
- Cash
- Milestones and Notes
- Prior FSR/FFR
- Agency forms

4. Prepare and submit adjustments

5. Submit completed, approved package to RAS Director for approval

6. Submit completed, approved package to FGC via Salesforce.

7. Update RAS Milestone

FGC Steps in ART Process

1. Identify Monthly Workload

- Monthly Deadlines
- RAS/FGC deliverables
- Final FSR/FFR
- Final Invoice

2. Verify ART package is received

- PI confirmation of Final Expenses, Budget and Remaining Balance
- Copies of all pending Journals, RSTs, Subcontract Invoices, etc.

3. High-Level Analysis of Awards

- Identify all variances between ART and Contracts Workbench especially where Contracts Workbench expenses \neq ART expenses \neq PMS disbursed

4. Submit completed package to FGC Financial Manager for review and submission

5. Scan ART package to I drive

6. Update FGC Milestone

RAS/FGC FSR Transition Timeline

RAS Responsibilities one year after launch:

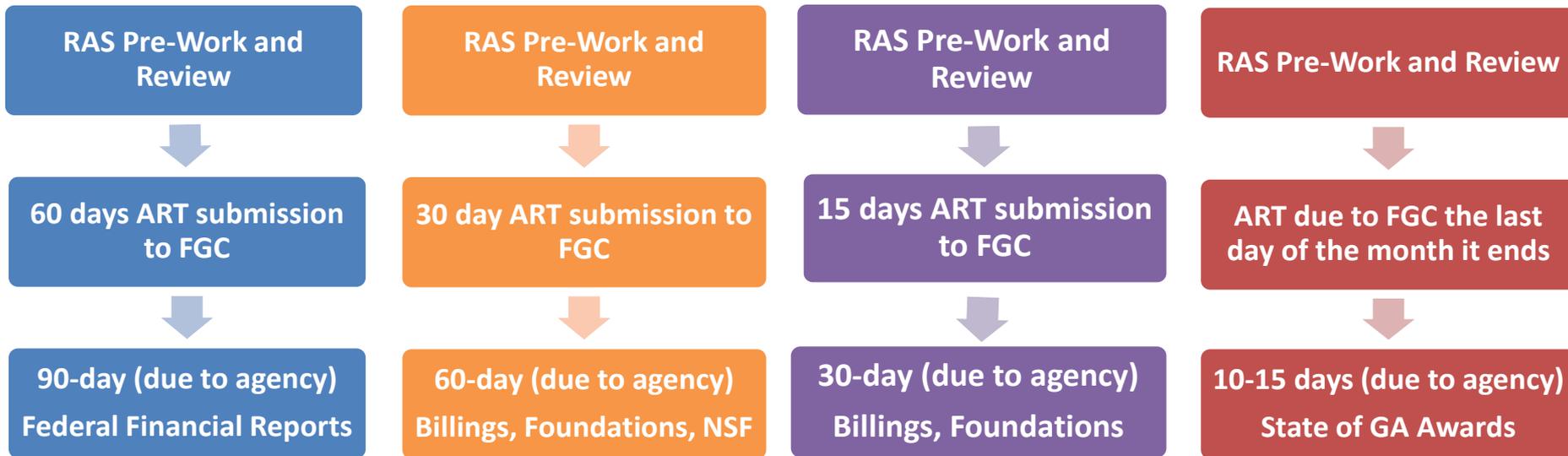
- Prepare and submit all quarterly/interim FSRs
- Complete FSR tab in ART when submitting package to FGC
- FGC completing high level review of ART package before submission of Annual and Final FSRs and Final Invoices





COMMON SUBMISSION TIMELINES

Submission Due Dates to Funding Agencies



Please note: Research Administration leadership at Emory has determined the milestones for existing awards will **remain at 90 days** for filing financial reports. This also applies to all new awards with greater than 90-day reporting.

ART Objectives Revisited



- › **Describe** the overall FSR/Final Invoice process for Emory University.
- › **Define** the role of both Research Administration Services (RAS) and Finance: Grants and Contracts (FGC) in the FSR/Final Invoice process.
- › **Identify** the timelines associated with processing both FSRs and Final Invoices.

Questions?



Quick Break – 10 minutes



HANDS-ON DEMONSTRATION & PARTICIPATION



AWARD 0000035257 (NIH R01 FINAL FFR)

RAS Steps in the ART Process



Where to find ART Training Materials?

Visit FGC's Website at:
fgc.emory.edu

Click on the **Training** menu.

Click on **Training Documents** in the side menu.

Click on **ART Training Material** to expand the section and access **ART Training** resources.

The screenshot shows the Emory University Finance: Grants and Contracts website. The top navigation bar includes links for SCHOOLS, LIBRARIES, RESOURCES, and DIVISION OF FINANCE. The main header features the Emory University logo and the text "EMORY UNIVERSITY | Finance: Grants and Contracts". Below the header is a navigation menu with tabs for ABOUT, POLICIES, FORMS, SYSTEMS, REPORTING, and TRAINING. The TRAINING tab is highlighted. On the left side, there is a side menu with options: Training, Training Documents (highlighted), and Emory's Research Certification (eRAE). The main content area displays the breadcrumb "Home » Training » Training Documents" and the heading "Training Documents". A paragraph of text explains that as of June 23, 2014, ART and PACT training materials are available online. Below this text are three links: "ART Training Materials »" (highlighted), "PACT Training Materials »", and "RAE Training Materials »".

ART Training Materials & Job Aids

Visit FGC's Website at:
fgc.emory.edu

Click on the **Training** menu.

Click on **Training Documents** in the side menu.

Click on **ART Training Materials** to expand the section and view the listed **Job Aids** available

Course Name	Training Resources
Financial Status Reporting & Financial Invoice Reporting	<ol style="list-style-type: none">1. Powerpoint<ul style="list-style-type: none">• ART PowerPoint 6-9-20162. Overview/Process Maps<ul style="list-style-type: none">• RAS FGC ART Summary Process Map• Compass Contract Bill Plan Types• FSR Types• Handout: RAS Steps in the ART Process• Handout: FGC Steps in the ART Process3. Job Aids<ul style="list-style-type: none">• Financial Status Report Checklist• Job Aid: Award Review Tool (ART)• Job Aid: FSR Milestone Query• Job Aid: Invoice Milestone Report

[Link to ART](#)

Determine FSRs/Final Invoices Due



Run the FSR Milestone Query and/or Invoice Milestone Report and follow the steps outlined in the Job Aids:

Job Aid: FSR Milestone Query

EMORY Research Administration Services

FSR Milestone Query

Running the Query in Compass

1. Navigate to the Compass Production Environment

EMORY UNIVERSITY | EMORY HEALTHCARE | Financial Management System

Notice: DUO two-factor authentication is now required to log in to this system from network. Instructions for enrolling are available at it.emory.edu/duo. If you need assistance, contact the help desk: 404-727-7777 (Emory University) or 404-778-4357 (Emory Healthcare)

login.emory.edu'. A blue footer bar contains the Emory University and Emory Healthcare logos, and the text 'Financial Management System'."/>

Job Aid: Invoice Milestone Report

EMORY Research Administration Services

Invoice Milestone Report

Running the Report in Compass

1. Navigate to the Compass Production Environment and log in: login.emory.edu

EMORY UNIVERSITY | EMORY HEALTHCARE | Financial Management System

Located at:

fgc.emory.edu > Training > Training Documents > ART Training Materials >

Run Compass Reports - 16A & 16B



Review Job Aid: ART and follow steps beginning on page 4:

Job Aid: Award Review Tool (ART)



EMORY
Research Administration
Services



EMORY
Finance: Grants
and Contracts

Located at:

fgc.emory.edu > Training > Training Documents > ART Training Materials >

Download ART Template



FGC.EMORY.EDU > Award Management Tools > ART

[Download ART](#)

[Training](#)

Using Chrome, Internet Explorer, or Firefox download the most current version of the ART template below.

Please Note: Prior to using the ART template you should attend training. A current checklist is provided below as well and will assist you in preparing the ART.

- [ART Template -10 Projects or Less \(Updated 11-14-2016\)](#)
- [ART Template - 200 Projects or less \(Updated 11-14-2016\)](#)
- [ART Template - 300 Projects or less \(Updated 11-14-2016\) \(The 300 project template uses a large amount of your computer storage and should only be used when the number of projects exceeds 200.\)](#)
- [FSR Checklist](#)

Preparing the ART



Import the 16A & 16B Compass Reports saved on your workspace

- See JOB AID: ART, beginning on page 13

Welcome to the ARRT Template - your tool to assist in FFR reconciliation - **THIS VERSION IS FOR AWARDS WITH 10 PROJECTS OR LESS**. There is a different version for up to 200 projects

Refer to the SOPs and training notes for guidance on how to use this template

1 In Compass

- Run two reports to generate the raw data needed by the Template

2 In Outlook

- Save the reports to your working folder

3 In Excel (See SOP for details)

- Open Template (use the latest version of the template)
- Import the two Compass reports using the buttons in the Template
- Go to the first Project Tab, inspect and reconcile
- Add adjustments where necessary
- Repeat for each project
- Go to the Award Tab and inspect for completeness
- Go to FFR form page for draft output
- Use the list of adjustments to determine journal entries required

4 In Compass

- Make journal entries for adjustments

5 In Outlook / SAM Kiosk

- Send to OGCA for review

Import: EUOGC16A
(subtotals by project)

Import: EUOGC16B
(all transactions on the award for the selected projects)

Rename project tabs
(from "P1" etc. to actual project #)
This is optional
Projects in this report = 0

This button will change the labels on the project tabs to be the actual project number.
ONLY PRESS THIS BUTTON ONCE!
If you want to change them back to "P1" etc. you will have to do that on each & every tab individually

Legend of Data by Color

Data from Compass General Ledger by importing reports - do not edit these cells directly

User input - for adjustments to budget data

User input - for adjustments to actual g/l expenses

Preparing the ART



The 16A & 16B Compass Reports imported into the tool – notice the change to Project.Activity.

Project	Contract ID	Project ID	Expense Category	F&A Rate %	Account Code	Account Description	Budget Thru 05/31/2013	Budget Between 05/31/2013 and 08/31/2013	Expense Thru 05/31/2013	Expense Between 05/31/2013 and 08/31/2013	Encumbrance Thru 05/31/2013	Encumbrance Between 05/31/2013 and 08/31/2013	Proj Resource Thru 05/31/2013	Proj Resource Between 05/31/2013 and 08/31/2013
P1	0000002608	G5404260	Salary Expense	53	50050	BDG-Salary Expense	954,545.00	-	-	-	-	-	-	-
P1	0000002608	G5404260	Salary Expense	53	50110	Sal - Faculty-Tenured	-	-	100,658.22	-	-	-	-	-
P1	0000002608	G5404260	Salary Expense	53	50115	Sal - Faculty-Tenure Track	-	-	61,691.18	-	-	-	-	-
P1	0000002608	G5404260	Salary Expense	53	50120	Sal - Faculty-NonTenured	-	-	2,493.75	-	-	-	-	-
P1	0000002608	G5404260	Salary Expense	53	50210	Sal-Ugrad Student Fica Exmpt	-	-	50,541.71	-	-	-	-	-
P1	0000002608	G5404260	Salary Expense	53	50230	Sal-Grad Student Fica Exmpt	-	-	28,708.36	-	-	-	-	-
P1	0000002608	G5404260	Salary Expense	53	50240	Sal - Work Study Fica Exmpt	-	-	51.73	-	-	-	-	-
P1	0000002608	G5404260	Salary Expense	53	50310	Sal - Prof NonFaculty	-	-	151,847.69	-	-	-	-	-
P1	0000002608	G5404260	Salary Expense	53	50350	Sal - Post-Doctoral	-	-	277,551.44	-	-	-	-	-
P1	0000002608	G5404260	Fringe	53	51914	Benefits - Fringe Pool Exp	-	-	147,806.07	-	-	-	-	-
P1	0000002608	G5404260	Consulting Services	53	52190	Prof Fees - Other	-	-	665.00	-	-	-	-	-
P1	0000002608	G5404260	Supplies	53	53000	BDG-Supplies	41,664.00	-	-	-	-	-	-	-
P1	0000002608	G5404260	Supplies	53	53300	Supplies - Lab/Technical	-	-	194,466.80	465.11	443.44	(443.44)	194,466.80	465.11
P1	0000002608	G5404260	Supplies	53	54580	RadioPharmaceuticals Exp	-	-	2,423.38	-	-	-	-	-
P1	0000002608	G5404260	Travel	53	56000	BDG-Travel	13,118.00	-	-	-	-	-	-	-
P1	0000002608	G5404260	Travel	53	56030	Travel - International	-	-	1,709.25	-	-	-	-	-
P1	0000002608	G5404260	Travel	53	56100	Travel - Domestic	-	-	5,385.07	-	-	-	-	-
P1	0000002608	G5404260	Travel	53	56106	Travel/Parking/Shuttle	-	-	250.92	-	-	-	-	-
P1	0000002608	G5404260	Travel	53	56110	Travel - Conference	-	-	4,335.00	-	-	-	-	-
P1	0000002608	G5404260	Other Expense	53	56300	Recruiting Exp - Faculty/Staff	-	-	268.93	-	-	-	-	-
P1	0000002608	G5404260	Other Expense	53	56410	Conference Exp - Programs	-	-	8,880.28	-	-	-	-	-
P1	0000002608	G5404260	Other Expense	53	56515	Food & Catering Expense	-	-	25.13	-	-	-	-	-
P1	0000002608	G5404260	Other Expense	53	58100	BDG-Other Expense	6,844.00	-	-	-	-	-	-	-

a. EUOGC16A - By account code for each project activity, budget, actual, encumbrances, resources

Journal Line	Journal Line Description	Transaction Date	Postnet/Account	Journal Source	Invoice ID	PO Number	Voucher ID	Vendor Number	Vendor Name	Transaction Amount
AP00350534	36 AP Accruals	5/7/2013	5/8/2013 AP	67490464	5995675	R339264	3352	LIFE TECHNOLOGIES/SMARTGROW		18.50
AP00350534	36 AP Accruals	5/7/2013	5/8/2013 AP	67490464	5995675	R339264	3352	LIFE TECHNOLOGIES/SMARTGROW		893.64
AP00350535	221 AP Accruals	5/8/2013	5/8/2013 AP	5197107L	5994571	R339360	2638	POWER SCIENTIFIC COMPANY		108.50
AP00350535	221 AP Accruals	5/8/2013	5/8/2013 AP	5197107L	5994571	R339360	2629	ELECTRO MEDICAL COMPANY		25.00
AP00351518	5/14/2013	5/14/2013 AP	5768000L	1001474	R342477	2638	FISHER SCIENTIFIC COMPANY		102.41	
AP00351518	216 AP Accruals	5/14/2013	5/14/2013 AP	5768000L	1001474	R342477	2638	FISHER SCIENTIFIC COMPANY		124.93
AP00351518	36 AP Accruals	5/14/2013	5/14/2013 AP	5768000L	1001474	R342477	2638	FISHER SCIENTIFIC COMPANY		151.16
AP00351518	216 AP Accruals	5/14/2013	5/14/2013 AP	5768000L	1001474	R342477	2638	FISHER SCIENTIFIC COMPANY		322.00
AP00351888	38 AP Accruals	5/14/2013	5/15/2013 AP	8953848378	1001475	R343886	2917	VWR INTERNATIONAL INC		163.19
AP00351889	280 AP Accruals	5/15/2013	5/15/2013 AP	5996796L	1001474	R345665	2638	FISHER SCIENTIFIC COMPANY		171.00
AP00351889	280 AP Accruals	5/15/2013	5/15/2013 AP	5996796L	1001474	R345665	2638	FISHER SCIENTIFIC COMPANY		254.80
AP00352365	267 AP Accruals	5/16/2013	5/16/2013 AP	0730146	5994367	R344884	2871	NEARBY		46.32
AP00352365	214 AP Accruals	6/19/2013	6/19/2013 AP	119387	5993952	R360792	9638	ROLAND SCIENTIFIC LLC		88.79
AP00352371	354 AP Accruals	6/21/2013	6/21/2013 AP	02740422	1104062	R360255	2871	NEARBY		47.56
AP00357698	292 AP Accruals	8/6/2013	8/6/2013 AP	52804518	5953364	R301071	2855	SIGMA ALDRICH CO		375.25
AP00379502	243 AP Accruals	8/15/2013	8/15/2013 AP	2621206732	5985541	R404494	5811	UNIVERSITY CORP		3.15
AP00379502	2728 AP Accruals	8/15/2008	8/15/2009 CON	1100000005						691.40
AP00700438	124 AP Accruals	12/7/2010	12/7/2010 AP	5302324720	5518249	Q699644	2782	PORKIN ALMA LIFE SCIENCES		88.99
AP00700438	122 AP Accruals	7/22/2010	7/26/2010 AP	5302323207	5441608	Q579171	2782	PORKIN ALMA LIFE SCIENCES		393.61
CN00000402	25254 AP Accruals	8/31/2007	3/13/2010 CON	1100000005						1,041.38
CN00000402	39020 AP Accruals	3/1/2009	8/16/2009 CON	1100000005						286.00
CN00000402	27930 AP Accruals	8/1/2008	8/15/2009 CON	1100000005						1,277.04
CN00000402	19009 AP Accruals	3/1/2009	8/16/2009 CON	1100000005						432.21
CN00000402	11807 AP Accruals	3/1/2009	8/16/2009 CON	1100000005						116.20
CN00000402	27229 AP Accruals	8/1/2008	8/15/2009 CON	1100000005						318.50
GE0045676	26 GE Capital P-Card	3/19/2010	3/29/2010 EXP	66045676						95.00
EXP0008229	23 Exp Rep Rev in Em	8/19/2010	8/24/2010 ONL	000008229						408.62
EXP0008229	14 Expense Accruals	6/10/2010	6/29/2010 EX	000008229						88.03
AP00067359	773 AP Accruals	6/23/2010	6/23/2010 AP	0000067359						659.40
EXP00068185	62 ExpRepLINE-00000	6/15/2010	6/29/2010 ONL	0000068185						408.62

b. EUOGC16B - All transactions on the award – can be filtered & sorted as required

Tabs Within the Tool

- FFR SF425 Form
- Summary Instructions (where you also import the two reports from Compass – 16A & 16B)
- Account Codes
- EUOGC16A – Subtotals by project
- EUOGC16B – All Transactions on the award for the selected project
- Award Summary
- Project Summary
- Project Breakdown
- Project Test Sheet
- Separate Tabs for each Project.Activity

Analyze ART Project Tabs



Review each **Project.Activity** tab – analyze, reconcile, add adjustments as needed.

EMORY UNIVERSITY												
Office of Grants & Contracts Accounting												
CUMULATIVE SUMMARY 08/31/12												
Contract: 500002919												
Award Name: AWARD50002919												
Department: ARRA (Charitable/Non-Profit)												
Fund: 0000												
Project Period: 8/1/2006-7/31/2012												
Budget Period: 8/1/2006-7/31/2012												
Funding Method: ARRA												
Term: 00 days												
Final FSR/Banner: FINAL												
Account Code	Description	Committed Budget as of 07/31/12	Budget Adjustment	Adjusted Budget	Project #1 Com. Expenses Per SPP as of 7/31/12	Project #2 Com. Expenses Per SPP as of 7/31/12	Award Com. Expenses Per SPP as of 7/31/12	Adjustments	Adjusted Award Expenses to Date thru 07/31/2012	Variance	Project Resources by GL Variance	Total Com. Encumbrances as of 7/31/12
5990251914	Salaries & Wages	1,547,880.00		1,547,880.00	0.0000	2,561,263.33	0.00	2,561,263.33	(1,013,383.33)	0.0000	0.0000	0.0000
	Fringe Benefits	59,765.00		59,765.00	0.0000	312,790.54	0.00	312,790.54	(253,025.54)	0.0000	0.0000	0.0000
TOTAL PERSONNEL:		1,607,645.00		1,607,645.00		2,874,053.87	0.00	2,874,053.87	(1,266,968.87)			
5219002192	Counseling Services	0.00		0.00	0.0000	6,117.83	0.00	6,117.83	(6,117.83)	0.0000	0.0000	0.0000
5300000000000	Supplies	273,002.00		273,002.00	0.0000	584,024.48	0.00	584,024.48	(311,022.48)	0.0000	0.0000	0.0000
5400000400	Tavel	27,796.00		27,796.00	0.0000	52,153.83	0.00	52,153.83	(24,357.83)	0.0000	0.0000	0.0000
XXXXXX	Other Expenses	118,346.00		118,346.00	0.0000	256,209.99	0.00	256,209.99	(137,863.99)	0.0000	0.0000	0.0000
XXXXXX	Human Subject Expenses	0.00		0.00	0.0000	0.00	0.00	0.00	0.00	0.0000	0.0000	0.0000
XXXXXX	Animal Care Expenses	13,400.00		13,400.00	0.0000	27,054.71	0.00	27,054.71	(13,654.71)	0.0000	0.0000	0.0000
7500	Subcontracts (to MTDC)	100,000.00		100,000.00	0.0000	200,000.00	0.00	200,000.00	(100,000.00)	0.0000	0.0000	0.0000
	Subcontracts (Not to MTDC)	0.00		0.00	0.0000	0.00	0.00	0.00	0.00	0.0000	0.0000	0.0000
SUB-TOTAL OPERATING:		532,676.00		532,676.00	0.0000	1,315,628.97	0.00	1,315,628.97	(782,944.97)			
TOTAL MTDC COSTS:		2,139,829.00		2,139,829.00		4,191,676.84	0.00	4,191,676.84	(2,651,847.84)			
Total Costs for F&A:												
59910	Project 1	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx
59910	Project 2	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx
59910	Project 3	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx
59910	Project 4	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx
59910	F&A	1,127,814.00		1,127,814.00		1,165,786.29		1,165,786.29	(34,972.29)	0.0000	0.0000	0.0000
TOTAL F&A COSTS:		1,127,814.00		1,127,814.00		1,165,786.29	(34,972.29)	1,165,786.29	(34,972.29)			
Exclusions:												
7500	Equipment	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.0000	0.0000	0.0000
XXXXXX	Patient Care (not in MTDC)	0.00		0.00	0.0000	0.00	0.00	0.00	0.00	0.0000	0.0000	0.0000
XXXXXX	Space Lease	0.00		0.00	0.0000	0.00	0.00	0.00	0.00	0.0000	0.0000	0.0000
XXXXXX	Student Aid - Graduate Fees	0.00		0.00	0.0000	0.00	0.00	0.00	0.00	0.0000	0.0000	0.0000
6100000400	Student Aid - Graduate Fees	0.00		0.00	0.0000	0.00	0.00	0.00	0.00	0.0000	0.0000	0.0000
77610	Subcontracts (Not in MTDC)	3,620,283.00		3,620,283.00	7,173,523.62	7,173,523.62	0.00	7,173,523.62	(3,544,240.62)	0.0000	0.0000	0.0000
	Subcontracts (Not in MTDC)	0.00		0.00	0.0000	0.00	0.00	0.00	0.00	0.0000	0.0000	0.0000
TOTAL AWARD COSTS:		6,896,926.00		6,896,926.00	12,227,986.75	12,227,986.75	(5,631,868.75)	12,227,986.75	(5,631,868.75)			
OPERATING:												
TOTAL MTDC COSTS:		2,139,829.00		2,139,829.00		4,191,676.84	0.00	4,191,676.84	(2,651,847.84)			
Total Costs for F&A:												
59910	Project 1	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx
59910	Project 2	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx
59910	Project 3	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx
59910	Project 4	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx	%	xxxx
59910	F&A	1,127,814.00		1,127,814.00		1,165,786.29		1,165,786.29	(34,972.29)	0.0000	0.0000	0.0000
TOTAL F&A COSTS:		1,127,814.00		1,127,814.00		1,165,786.29	(34,972.29)	1,165,786.29	(34,972.29)			
Exclusions:												
7500	Equipment	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.0000	0.0000	0.0000
XXXXXX	Patient Care (not in MTDC)	0.00		0.00	0.0000	0.00	0.00	0.00	0.00	0.0000	0.0000	0.0000
XXXXXX	Space Lease	0.00		0.00	0.0000	0.00	0.00	0.00	0.00	0.0000	0.0000	0.0000
XXXXXX	Student Aid - Graduate Fees	0.00		0.00	0.0000	0.00	0.00	0.00	0.00	0.0000	0.0000	0.0000
6100000400	Student Aid - Graduate Fees	0.00		0.00	0.0000	0.00	0.00	0.00	0.00	0.0000	0.0000	0.0000
77610	Subcontracts (Not in MTDC)	3,620,283.00		3,620,283.00	7,173,523.62	7,173,523.62	0.00	7,173,523.62	(3,544,240.62)	0.0000	0.0000	0.0000
	Subcontracts (Not in MTDC)	0.00		0.00	0.0000	0.00	0.00	0.00	0.00	0.0000	0.0000	0.0000
TOTAL AWARD COSTS:		6,896,926.00		6,896,926.00	12,227,986.75	12,227,986.75	(5,631,868.75)	12,227,986.75	(5,631,868.75)			

Project.Activity tabs present data aggregated by “expense category”

categories that are [bracketed] will be in catch-all

The expense categories are stored, and maintained, within Compass.

- Salary Expense
- Fringe
- Consulting Services
- **[Computer Services]**
- Supplies
- Travel
- Other Expense
- **[Publications]**
- **[Patient Care Costs]**
- Subcontracts
- Human Subject Expenses (a/c code 68715 only)
- **[Participant support costs]**
- Animal Costs
- **[Alterations/renovations]**
- Equipment
- **[Tech services]**

The image displays three overlapping screenshots of the ITML Tree Manager interface, showing a hierarchical tree structure of expense categories. The top-left screenshot (Page 1 of 3) shows the main interface with a 'Tree Manager' header and a list of categories including 'ALL SPONS PROJ - Sponsored Projects', 'ACCOUNTS NOT DISPLAY - Accounts not in Rep...', 'EXPENSE - Expenses', 'STATISTICS - Statistics', 'TRANSFERS - Transfers', 'REVENUES - Revenues', 'EQUITY - Net assets', 'LIABILITIES - Liabilities', 'ASSETS - Assets', 'GM DIRECT - Direct Costs', 'GM DIRECT BDG - Direct Budget', 'GM SALARY - Salary Expense', 'GM FRINGE - Fringe', 'GM CONSULTING - Consulting Services', 'GM COMPUTER - Computer Services', and 'GM SUPPLIES - Supplies'. The top-right screenshot (Page 2 of 3) shows a detailed view of the 'GM OTH EXP - Other Expense' category, listing various sub-categories like 'GM TRAVEL - Travel', 'GM PART SUPPORT - Participant Support Costs', 'GM ANIMAL_COST - Animal Costs', 'GM ALTER_RENOV - Alterations & Renovations', 'GM EQUIPMENT - Equipment', 'GM TECH_SVC - Tech Services', and 'GM SUBCONTRACT - Subcontracts'. The bottom-right screenshot (Page 3 of 3) shows a detailed view of the 'GM PART SUPPORT - Participant Support Costs' category, listing sub-categories like 'GM PART SUPPORT - Participant Support Costs', 'GM ANIMAL_COST - Animal Costs', 'GM ALTER_RENOV - Alterations & Renovations', 'GM EQUIPMENT - Equipment', 'GM TECH_SVC - Tech Services', and 'GM INDIRECT - Indirect Costs'. The interface includes search bars, expand/collapse buttons, and a footer with the URL 'https://compass-login.emory.edu/psc/fsprod/EMPLOYEE/ERP/c/' and the date '6/19/2013'.

Analysis of the Project.Activity tabs (top section)



CUMULATIVE SUMMARY									02/21/17							
Project		00-████-GRANT		Report As Of Ra		11/30/2016		Award Begin Da		04/01/2014		ARRA Funds:				
Sponsor:		NIH NATL INSTITUTE OF HEALTH		Award End Date		03/31/2019		Internal/Real FSR:								
Award Description		0		Funding Method		Cost Reimb - Letter of Credit		Billing:								
Award No.:		████████		Milestone Type		0		Final FSR/Invoice:								
Award Department ID		736000		Milestone Code		0										
Department:		SOM: Pathology: Admin		Terms:		30 / 45 / 60 / 90 days										
PI:		████████														
<div style="border: 1px solid black; padding: 5px; display: inline-block;">Clear Adjustments (on this tab only)</div>																
Check & Validation Values																
Account Codes included in the row	Description	Cumulative Authorized Budget as of Award End Date	Manual Budget Adjustment	Adjusted Budget	Project Cum. Expenses as of Award End Date	Manual Expense Adjustments	Adjusted Project Expenses to Date thru Award End Date	Variance to Budget (over)/under budget	Cumulative Project Resource to CL Variance (CL - Proj)	Total Cum. Encumbrances as of Award End Date	Project Expenses after Award End Date	Budget Changes after Award End Date				
See Compass Tree	Salary Expense	-	-	-	-	-	-	-	-	-	-	-				
See Compass Tree	Fringe	-	-	-	-	-	-	-	-	-	-	-				
SUB-TOTAL PERSONNEL:		-	-	-	-	-	-	-	-	-	-	-				
See Compass Tree	Consulting Services	-	-	-	-	-	-	-	-	-	-	-				
See Compass Tree	Supplies	-	-	-	9,239.24	-	9,239.24	(9,239.24)	-	88.88	-	-				
See Compass Tree	Travel	-	-	-	1,038.33	-	1,038.33	(1,038.33)	-	-	-	-				
See Compass Tree	Other Expense	137,244.00	-	137,244.00	79,471.19	-	79,471.19	57,772.81	-	-	-	-				
See Compass Tree	68715 Human Subject Exp	-	-	-	-	-	-	-	-	-	-	-				
See Compass Tree	Animal Costs	-	-	-	-	-	-	-	-	-	-	-				
See Compass Tree	77600 Subcontracts in first 25k	-	-	-	-	-	-	-	-	-	-	-				
See Compass Tree	Departmental Discretion (Adj)	-	-	-	-	-	-	-	-	-	-	-				
See Compass Tree	Other / Catch all / uncategorized	-	-	-	(0.00)	-	(0.00)	0.00	-	-	-	-				
SUB-TOTAL OPERATING:		137,244.00	-	137,244.00	89,748.76	-	89,748.76	47,495.24	-	88.88	-	-				
MODIFIED TOTAL DIRECT COSTS:		137,244.00	-	137,244.00	89,748.76	-	89,748.76	47,495.24	-	88.88	-	-				
Project expenses not in MTDC:		-	-	-	-	-	-	-	-	-	-	-				
See Account Codes tab	Equipment	-	-	-	-	-	-	-	-	-	-	-				
See Account Codes tab	Patient Care (not in MTDC)	-	-	-	-	-	-	-	-	-	-	-				
See Account Codes tab	Space Lease	-	-	-	-	-	-	-	-	-	-	-				
See Account Codes tab	Student Aid - Graduate Fees	-	-	-	-	-	-	-	-	-	-	-				
See Account Codes tab	77610 Subcontracts (Not in MTDC):	-	-	-	-	-	-	-	-	-	-	-				
See Account Codes tab	Departmental Discretion (Adj)	-	-	-	-	-	-	-	-	-	-	-				
See Account Codes tab	Subtotal	-	-	-	-	-	-	-	-	-	-	-				
F&A Costs:		-	-	-	-	-	-	-	-	-	-	-				
Project F&A Rate:		8.0%														
See Compass Tree	F&A Costs	10,260.00	-	10,260.00	7,179.91	-	7,179.91	3,080.09	7,179.90	(0.01)	-	-				
TOTAL F&A COSTS:		-	-	10,260.00	-	-	7,179.91	3,080.09	-	-	-	-				
TOTAL DIRECT BUDGET:		137,244.00	-	-	-	-	89,748.76	-	-	-	-	-				
TOTAL PROJECT BUDGET:		147,504.00	-	-	-	-	96,928.67	50,575.33	-	-	-	-				

Header

Direct costs per MTDC Base

Costs not in MTDC Base

F&A Calcs

Analysis of the Project.Activity tabs



CUMULATIVE SUMMARY									02/21/17				
Account Codes included in the row		Description	Cumulative Authorized Budget as of Award End Date	Manual Budget Adjustment	Adjusted Budget	Project Cum. Expenses as of Award End Date	Manual Expense Adjustments	Adjusted Project Expenses to Date thru Award End Date	Variance to Budget (over)/under budget	Cumulative Project Resource to GL Variance (GL - Proj)	Total Cum. Encumbrances as of Award End Date	Project Expenses after Award End Date	Budget Changes after Award End Date
<div style="border: 1px solid black; padding: 5px; display: inline-block;">Clear Adjustments <small>(on this tab only)</small></div>													
Check & Validation Values													
See Compaas Tree		Salary Expense	-		-	-		-	-	-	-	-	-
See Compaas Tree		Fringe	-		-	-		-	-	-	-	-	-
SUB-TOTAL PERSONNEL:			-	-	-	-	-	-	-	-	-	-	-
See Compaas Tree		Consulting Services	-		-	-		-	-	-	-	-	-
See Compaas Tree		Supplies	-		-	9,239.24		9,239.24	(9,239.24)	-	88.88	-	-
See Compaas Tree		Travel	-		-	1,038.33		1,038.33	(1,038.33)	-	-	-	-
See Compaas Tree		Other Expense	137,244.00		137,244.00	79,471.19		79,471.19	57,772.81	-	-	-	-
See Compaas Tree	68715	Human Subject Exp	-		-	-		-	-	-	-	-	-
See Compaas Tree		Animal Costs	-		-	-		-	-	-	-	-	-
See Compaas Tree	77600	Subcontracts in first 25k	-		-	-		-	-	-	-	-	-
See Compaas Tree		Departmental Discretion (Adj)	-		-	-		-	-	-	-	-	-
See Compaas Tree		Other / Catch all / uncategorized	-		-	(0.00)		(0.00)	0.00	-	-	-	-
SUB-TOTAL OPERATING:			137,244.00	-	137,244.00	89,748.76	-	89,748.76	47,495.24	-	88.88	-	-
MODIFIED TOTAL DIRECT COSTS:			137,244.00	-	137,244.00	89,748.76	-	89,748.76	47,495.24	-	88.88	-	-
Project expenses not in MTDC:													
See Account Codes tab		Equipment	-		-	-		-	-	-	-	-	-
See Account Codes tab		Patient Care (not in MTDC)	-		-	-		-	-	-	-	-	-
See Account Codes tab		Space Lease	-		-	-		-	-	-	-	-	-
See Account Codes tab		Student Aid - Graduate Fees	-		-	-		-	-	-	-	-	-
See Account Codes tab	77610	Subcontracts (Not in MTDC):	-		-	-		-	-	-	-	-	-
See Account Codes tab		Departmental Discretion (Adj)	-		-	-		-	-	-	-	-	-
See Account Codes tab		Subtotal	-		-	-		-	-	-	-	-	-
F&A Costs:													
Project F&A Rate:		8.0%											
See Compaas Tree		F&A Costs	10,260.00		10,260.00	7,179.91		7,179.91	3,080.09	7,179.90	(0.01)	-	-
TOTAL F&A COSTS:					10,260.00			7,179.91	3,080.09				
TOTAL DIRECT BUDGET:			137,244.00										
TOTAL DIRECT COSTS:						89,748.76							
TOTAL PROJECT BUDGET:			147,504.00				96,928.67						
TOTAL PROJECT COSTS:									50,575.33				

Reconciling F&A calculation on projects that do not use the MTDC cost base will require manually adjusting between these two regions of the tab.

Analysis of Project Breakdown tab



Review the Project Breakdown tab to reconcile the F&A charged to sponsor.

This pulls some key data from the project tabs and also summarizes by F&A rate

These columns help you reconcile the F&A charged to the sponsor if there is more than one F&A rate. Sum up the Base and F&A charge for each agreed % rate by entering the % rate in the first column of the table at the bottom

Award Number:		00000													
As of Reporting Period Ending:		03/31/2019													
<p>The project F&A rate pulled from Compass is the current effective funded project F&A rate. If the F&A rate changed yearly, this rate will need to be checked & adjusted accordingly as there will be multiple F&A rates on the same project and this will only show the average rate.</p>															
6	Projects pulled on this report	Cumulative Budget to As of Date	Budget Adjustments	Cumulative Budget	Cumulative Expense to As of Date	Expense Adjustments	Cumulative Expenses	Cumulative Unspent Balance to Date	Project F&A Rate	After Template adjustments		F&A charged in Compass (per 16A report)	Calculated F&A Adjustment (Calculated IDC Expense minus IDC Expense in Compass)		
										Direct Cost Base	Calculated F&A to charge column J * column K				
P1	000 GRANT	147,504.00	-	147,504.00	96,928.67	-	96,928.67	50,575.33	8.00%	89,748.76	7,179.90	7,179.91	(0.01)		
P2	000 GRANT	20,168.28	-	20,168.28	11,168.28	-	11,168.28	9,000.00	8.00%	10,341.00	827.28	827.28	-		
P3	000 GRANT	132,288.00	-	132,288.00	101,341.05	-	101,341.05	30,946.95	8.00%	93,834.28	7,506.74	7,506.77	(0.03)		
P4	000 GRANT	-	-	-	12,755.88	-	12,755.88	(12,755.88)	8.00%	11,811.00	944.88	944.88	-		
P5	000 GRANT	152,100.00	-	152,100.00	59,440.29	-	59,440.29	92,659.71	8.00%	55,037.31	4,402.98	4,402.98	0.00		
P6	000 GRANT	-	-	-	13,510.35	-	13,510.35	(13,510.35)	8.00%	12,509.58	1,000.77	1,000.77	(0.00)		
P7	#N/A	-	-	-	-	-	-	-	#N/A	-	-	-	-		
P8	#N/A	-	-	-	-	-	-	-	#N/A	-	-	-	-		
P9	#N/A	-	-	-	-	-	-	-	#N/A	-	-	-	-		
P10	#N/A	-	-	-	-	-	-	-	#N/A	-	-	-	-		
	TOTALS	452,060.28	-	452,060.28	295,144.52	-	295,144.52	156,915.76		273,281.93	21,862.55	21,862.59	(0.04)		

Before you make any adjustments, this column will show the difference between the IDC Expense in Compass and what the IDC expense should be for the Direct costs booked.

Once you start making adjustments in the project tabs they will be reflected here and these calculations become meaningless

Enter the rates that you want to sum up in column J, rows 26 - 35

Make sure the total line is the same is in row 20 - otherwise you are missing some rates in cells J26 thru J35

Summed by F&A rate		
Project F&A Rate	Direct Cost	F&A to charge
8.0%	273,281.93	21,862.55
10.0%	-	-
24.0%	-	-
53.0%	-	-
55.0%	-	-
56.0%	-	-
69.0%	-	-
76.0%	-	-
2.0%	-	-
3.0%	-	-
Total	273,281.93	21,862.55

The direct cost base and F&A charged in this table can be entered onto the FFR page. (Unless there are multiple rates on a single project, in which case you need to do manual calculations)



Analysis of Award Summary tab

Review the **Award Summary** tab and inspect for accuracy and completeness.

Review all Budget lines and compare to NGA - Run Budget Query to confirm amounts

CUMULATIVE SUMMARY													
Account Code	Description	Cumulative Authorized Budget as of Award End Date	Budget Adjustment	Adjusted Budget	Award Cum. Expenditure as of Award End Date	Expenditure Adjustment	Adjusted Award Expenditure as of Award End Date	Variance	Cumulative Project Resource to GL Variance	Total Cum. Encumbrance as of Award End Date	Award Expenditure after Award End Date	Budget Change after Award End Date	
Contract 0000000000 Report As Of Re 10/1900 ARRA Funds: Sponsor: 0 Award Begin Da 10/1900 Internal/Real FSR: Award Description: 0 Award End Date 10/1900 Billing: Award No.: 0 Funding Method 0 Final FSR/Invoice: Award Department: 0 Milestone Type 0 Department: 0 Milestone Code 0 PI: 0 Term: 30145160190 days													
See Compaz Tree	Salary Expense	-	-	-	-	-	-	-	-	-	-	-	-
See Compaz Tree	Fringe	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL PERSONNEL:		-	-	-	-	-	-	-	-	-	-	-	-
See Compaz Tree	Consulting Services	-	-	-	-	-	-	-	-	-	-	-	-
See Compaz Tree	Supplier	-	-	-	-	-	-	-	-	-	-	-	-
See Compaz Tree	Travel	-	-	-	-	-	-	-	-	-	-	-	-
See Compaz Tree	Other Expense	-	-	-	-	-	-	-	-	-	-	-	-
See Compaz Tree	68715 Human Subject Exp	-	-	-	-	-	-	-	-	-	-	-	-
See Compaz Tree	Animal Care	-	-	-	-	-	-	-	-	-	-	-	-
77600	Sub-contract	-	-	-	-	-	-	-	-	-	-	-	-
	Departmental Discretion (Adj)	-	-	-	-	-	-	-	-	-	-	-	-
	Other / Catch all - likely in exclusion	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL OPERATING:		-	-	-	-	-	-	-	-	-	-	-	-
MODIFIED TOTAL DIRECT COSTS:		-	-	-	-	-	-	-	-	-	-	-	-
Project expenditure not in MTDC:													
See Account Order tab:	Equipment	-	-	-	-	-	-	-	-	-	-	-	-
See Account Order tab:	Patient Care (not in MTDC)	-	-	-	-	-	-	-	-	-	-	-	-
See Account Order tab:	Space Lease	-	-	-	-	-	-	-	-	-	-	-	-
See Account Order tab:	Student Aid - Graduate Fee	-	-	-	-	-	-	-	-	-	-	-	-
77610	Sub-contract (Not in MTDC):	-	-	-	-	-	-	-	-	-	-	-	-
	Departmental Discretion (Adj)	-	-	-	-	-	-	-	-	-	-	-	-
F&A Contr:		-	-	-	-	-	-	-	-	-	-	-	-
	Total Budget for F&A as of Award End Date		Budget Adjustment	Adjusted Budget	Total Expenditure for F&A as of Award End Date	Expenditure Adjustment	Adjusted Award F&A to Date as of End Date	Variance	Cumulative Project Resource to GL	F&A Total Cum. Encumbrance as of Award End	F&A Expenditure after Award End Date	F&A Budget Change after Award End Date	



Analysis of Award Summary tab

Review all Expense lines and compare to Contracts Workbench

CUMULATIVE SUMMARY												
Account Code	Description	Cumulative Authorized Budget as of Award End Date	Budget Adjustment	Adjusted Budget	Award Cum. Expense as of Award End Date	Expense Adjustment	Adjusted Award Expense to Date as of Award End Date	Variance	Cumulative Project Resource to GL Variance	Total Cum. Encumbrance as of Award End Date	Award Expense after Award End Date	Budget Change after Award End Date
Contract 0000000000 Report As Of By 1/0/1900 ARRA Fund: Sponsor: 0 Award Begin Date 1/0/1900 Internal/Real FSR: Award Description: 0 Award End Date 1/0/1900 Billing: Award No.: 0 Funding Method: 0 Final FSR/Invoice: Award Department: 0 Milestone Type: 0 Department: 0 Milestone Code: 0 PI: 0 Term: 30/45/60/90 days												
See Campuz Tree	Salary Expense	-	-	-	-	-	-	-	-	-	-	-
See Campuz Tree	Fringe	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL PERSONNEL:		-	-	-	-	-	-	-	-	-	-	-
See Campuz Tree	Consulting Services	-	-	-	-	-	-	-	-	-	-	-
See Campuz Tree	Supplier	-	-	-	-	-	-	-	-	-	-	-
See Campuz Tree	Travel	-	-	-	-	-	-	-	-	-	-	-
See Campuz Tree	Other Expense	-	-	-	-	-	-	-	-	-	-	-
68715	Human Subject Exp	-	-	-	-	-	-	-	-	-	-	-
See Campuz Tree	Animal Care	-	-	-	-	-	-	-	-	-	-	-
77600	Sub-contract	-	-	-	-	-	-	-	-	-	-	-
	Departmental Discretion (Adj)	-	-	-	-	-	-	-	-	-	-	-
	Other / Catch all - likely in exclusion	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL OPERATING:		-	-	-	-	-	-	-	-	-	-	-
MODIFIED TOTAL DIRECT COSTS:		-	-	-	-	-	-	-	-	-	-	-
Project expense amt in MTDC:												
See Account Code tab	Equipment	-	-	-	-	-	-	-	-	-	-	-
See Account Code tab	Patient Care (not in MTDC)	-	-	-	-	-	-	-	-	-	-	-
See Account Code tab	Space Lease	-	-	-	-	-	-	-	-	-	-	-
See Account Code tab	Student Aid - Graduate Fees	-	-	-	-	-	-	-	-	-	-	-
77610	Sub-contract (Not in MTDC):	-	-	-	-	-	-	-	-	-	-	-
	Departmental Discretion (Adj)	-	-	-	-	-	-	-	-	-	-	-
F&A Costs:		-	-	-	-	-	-	-	-	-	-	-
		Total Budget for F&A as of Award End Date	Budget Adjustment	Adjusted Budget	Total Expense for F&A as of Award End Date	Expense Adjustment	Adjusted Award F&A to Date as of End Date	Variance	Cumulative Project Resource to GL	F&A Total Cum. Encumbrance as of Award End Date	F&A Expense after Award End Date	F&A Budget Change after Award End Date

FFR Tab of ART



Review the FFR tab information:

- Only some fields will auto-populate
- Refer to **Job Aid: Award Review Tool (ART)**, beginning on page 19
- When in doubt – refer to the Notice of Award information from the funding agency housed in Onbase:
<https://login.emory.edu/idp/profile/SAML2/Redirect/SSO?execution=e3s1>

Federal Financial Report (Follow form instructions)						OMB Approval Number: 4040-0014 Expiration Date: 1/31/2015	
1. Federal Agency and Organizational Element to Which Report is Submitted NIH NATL INSTITUTE OF HEALTH			2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)				
3. Recipient Organization (Name and complete address including Zip code) Emory University, 1539. Clifton Rd. Atlanta, GA 30322							
4a. DUNS Number 66469933		4b. EIN 58-0566256		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) 00000			
6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final		7. Basis of Accounting <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual		8. Project/Grant Period From: 04/01/2014 To: 03/31/2019		9. Reporting Period End Date	
10. Transactions							Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>							
Federal Cash (To report multiple grants, also use FFR Attachment):							
a. Cash Receipts							
b. Cash Disbursements							
c. Cash on Hand (line a minus b)							\$0.00
<i>(Use lines d-o for single grant reporting)</i>							
Federal Expenditures and Unobligated Balance:							
d. Total Federal funds authorized							
e. Federal share of expenditures							\$295,144.52
f. Federal share of unliquidated obligations							
g. Total Federal share (sum of lines e and f)							\$295,144.52
h. Unobligated balance of Federal funds (line d minus g)							(\$295,144.52)
Recipient Share:							
i. Total recipient share required							
j. Recipient share of expenditures							
k. Remaining recipient share to be provided (line i minus j)							\$0.00
Program Income:							
l. Total Federal program income earned							
m. Program income expended in accordance with the deduction alternative							
n. Program income expended in accordance with the addition alternative							
o. Unexpended program income (line l minus line m or line n)							\$0.00
11. Indirect Expense							
a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share	
Pre-Determined		04/01/2014	03/31/2019			0.00	
Pre-Determined							
g. Totals:					\$0.00	\$0.00	\$0.00
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:							
13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 210, Sec. 8701)							
a. Typed or Printed Name and Title of Authorized Certifying Official Bill Lambert, Assistant Vice President, Finance: Grants and Contracts						c. Telephone (Area code, number and extension) 404-727-4240	
						d. Email address fqc@emory.edu	
b. Signature of Authorized Certifying Official						c. Telephone (Area code, number and extension) 404-727-4240	
d. Email address fqc@emory.edu						e. Date Report Submitted	
						14. Agency use only:	

Compass Project.Activity Status

NOTE: A new feature in Compass 9.2 is the use of **Activity ID Status** to control charges posting to sponsored projects after the end date of the project.

- This feature is working as expected and stops transactions from posting to projects with an Activity ID Status of FINAL even if the PROJECT Status is OPEN.
- As you can see by the graphic below, this status impacts all forms of transactions (Journal Entries, RSTs, and Emory Express).

Compass 9.2

Enabling Status Control allows the system to manage based upon Analysis Type (All modules except Treasury)

Compass 9.2

Warning message will provide a status and allow to proceed.

Compass 9.2

Reject message will provide a status and prevents the transaction.

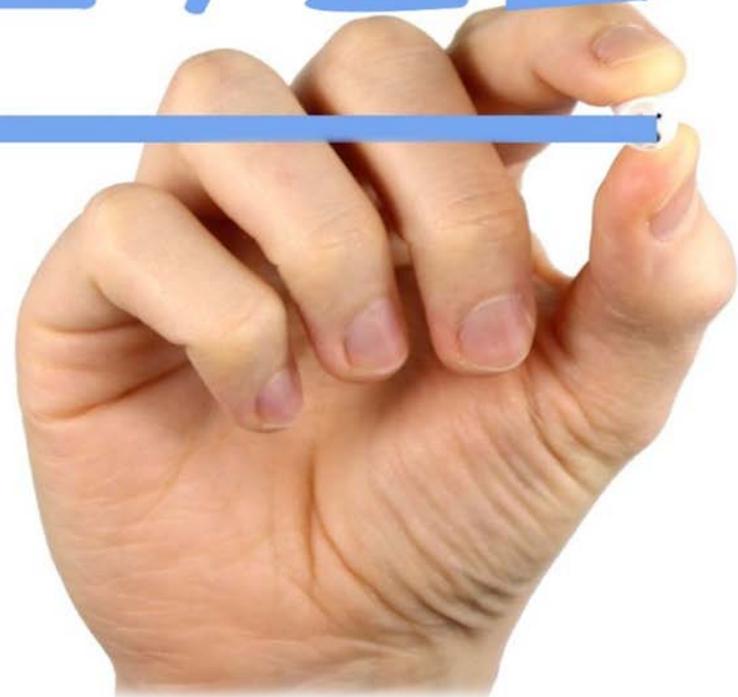
Activity Status Control

Activity Status will control the transactions

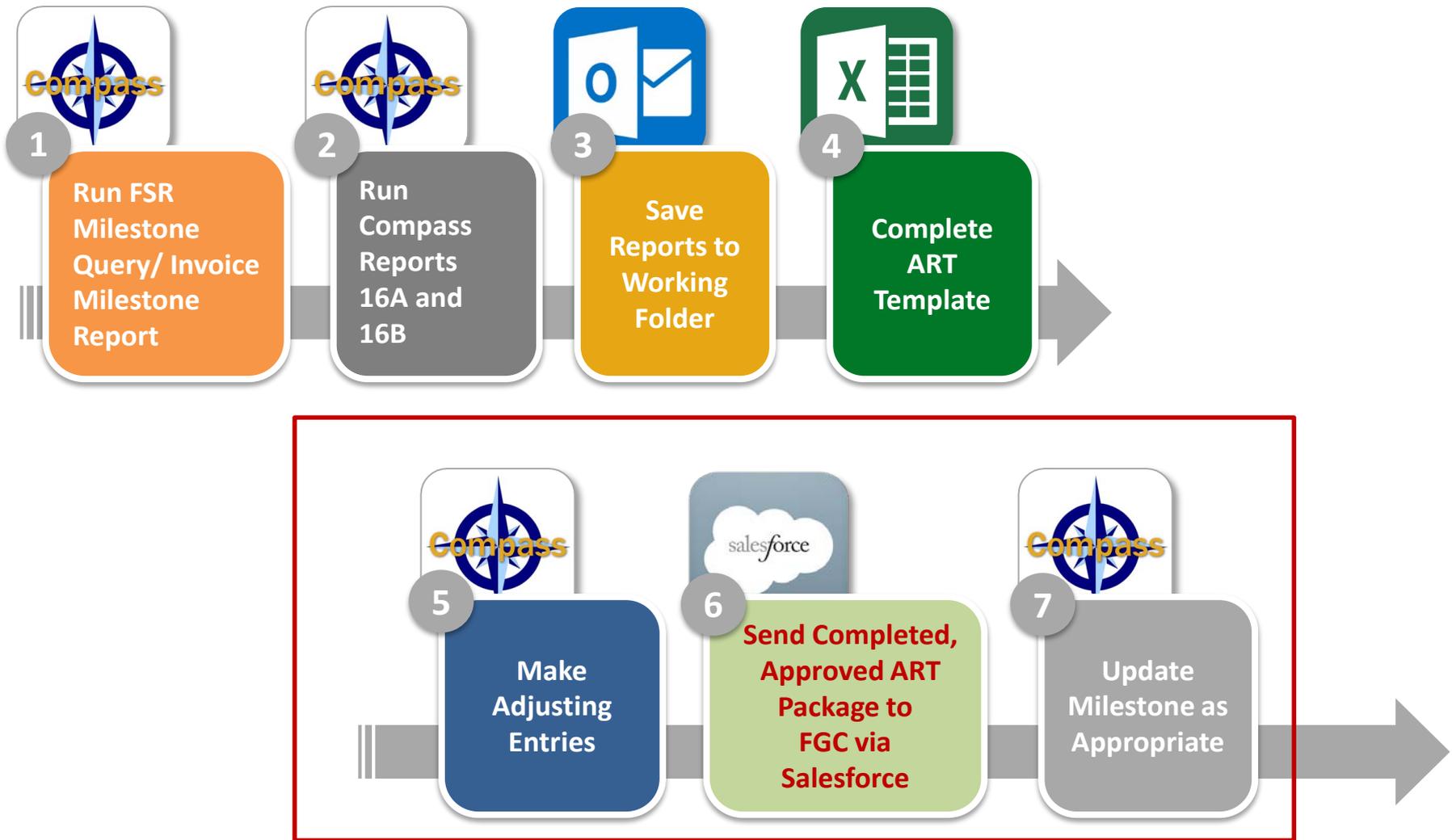
Project & Activity			
Status	Level	Transaction	Message
Pending	Activity	Budget	
		All Others	Reject
Open	Project & Activity	All	
Ended	Activity	New PO's	Reject
		All others	Warning
Closed	Activity	PO, AP, EX, Payroll, RST	Reject
		Journals & Budget	Warning
Hold & Final	Activity	All	Reject
Archived	Project	All	Reject

RAS ART Package

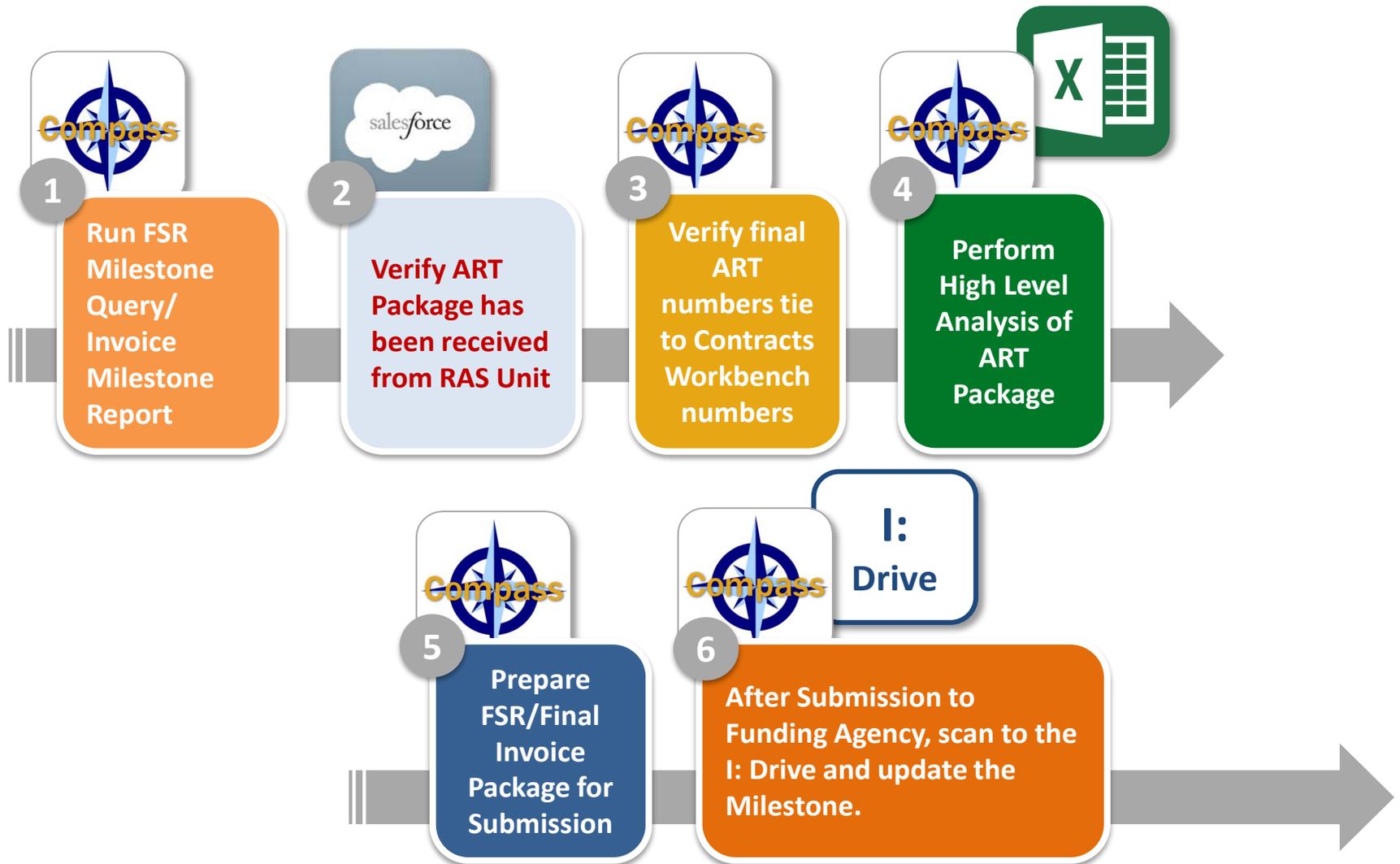
ANALYZE



RAS Steps in the ART Process



FGC Steps in the ART Process



Preparing for Closeout

Try to resolve all outstanding issues as you prepare for closeout, including:

- Clear encumbrances**
- Clear deficits**
- Resolve salary issues**
- Clear petty cash**
- Document Cost Share**
- Process Refunds/Residuals**

Questions?



Quick Break – 10 minutes



HANDS-ON DEMONSTRATION & PARTICIPATION



AWARD 0000027413 (FINAL INVOICE)

FOLLOWING THE PREVIOUS STEPS ABOVE, GENERATE AN ART FOR THE FINAL INVOICE AS LISTED ABOVE

Participant Practice

Following the previous steps above, generate an ART for the FSR/Final Invoice Award brought to class.



Participant Practice

Following the previous steps above, generate an ART for the FSR/Final Invoice Award brought to class.



ADDITIONAL HANDS-ON DEMONSTRATION & PARTICIPATION



AWARD **0000027954** (NIH T32 AFSR)

AWARD **0000026378** (NIH U54 FFSR)

Questions?



THANK YOU!

PACT Class – Thursday, March 9th

