Job Aid: Award Review Tool (ART)

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Overview

Objectives

- Reduce errors and the need for rework when preparing final financial reports (FSRs)/final invoices.
- Create a standardized format for documenting adjustments made to award data in Compass and communicating the justification to Finance Grants & Contracts (FGC).
- Reduce time taken by FGC to review and finalize the FSR/final invoice.

Roles & Responsibilities

- Research administrators in RAS units are responsible for reconciling awards, meeting with PI's, preparing draft ART, and collecting documentation in support of the FSR/final invoice numbers.
- FGC will perform a high-level review of the FSR/Final Invoice ART and supporting documentation and prepare the final version of the FSR/final invoice for submission to the sponsor.

Documentation

- Job Aid: FSR Milestone Query
- Job Aid: Invoice Milestone Report
- FSR Checklist

There are distinct stages to using the ART and they align to the steps in the FSR Checklist. This job aid assumes that checklist steps 1-8 have been completed, before beginning step 9 – '**Run the FFR/FSR Template'**.

RAS Steps in the ART Process

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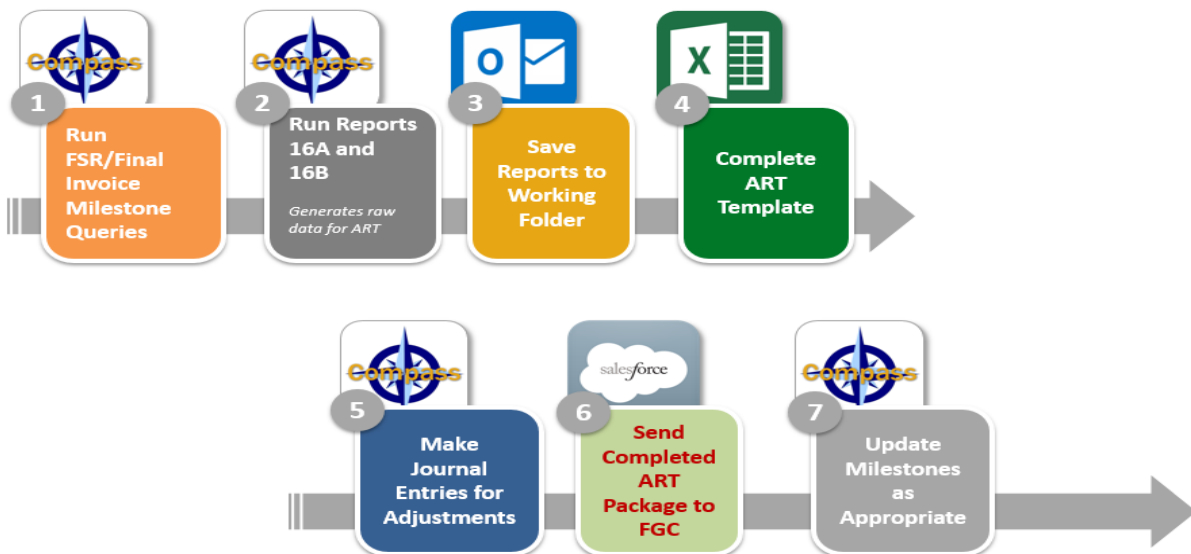
Running Compass Queries 16A & 16B

1. Navigate to the Compass Production Environment: https://compass-login.emory.edu

| Main Menu ▾ | > | Reporting Tools ▾ | > | Emory Custom Reports ▾ | > | University ▾ | > | Office of Grants and Contracts ▾ | > | EUOGC016 - GM FFR |

Depending on how you organize your Compass reports, either use an existing Run Control ID or create a new one.

2. **Existing** Run Control ID:
   a. If you cannot remember the name of the run control ID already set up, make sure you are on 'Find an Existing Value', leave the 'Run Control ID' field blank, and select 'Search'.
   b. This will return a list of Search Results – select the one you most recently saved.

Run EUOGC016

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

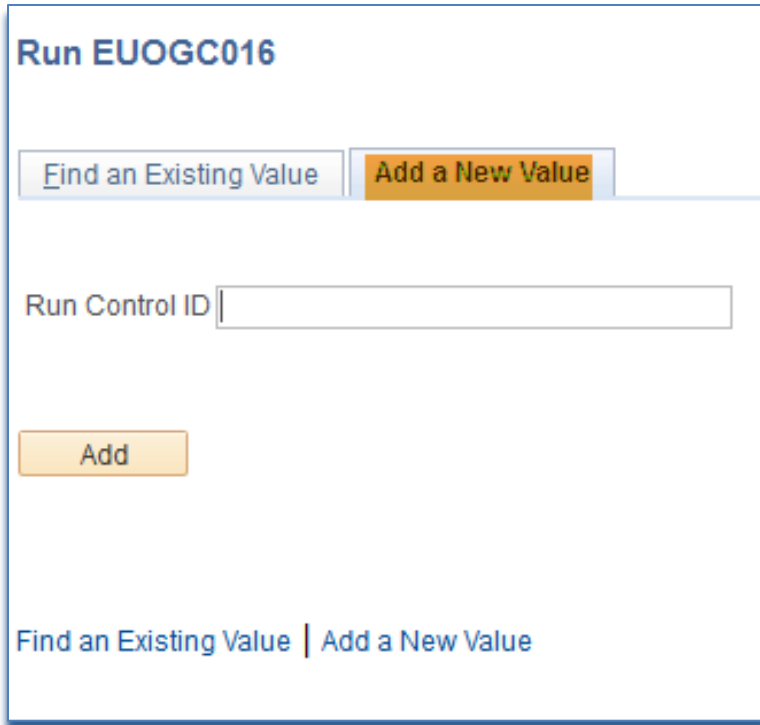**Find an Existing Value** | Add a New Value

▼ **Search Criteria**

Run Control ID begins with ▾ [   ]

☐ Case Sensitive

Search | Clear   Basic Search 🔍 Save Search Criteria

Find an Existing Value | Add a New Value

3. To set up a **New** Run Control ID:
   a. Select the tab 'Add a New Value', enter a value name that makes sense to you, then select 'Add'.

Run EUOGC016

| Find an Existing Value | **Add a New Value** |

Run Control ID [ ]

[Add]

Find an Existing Value | Add a New Value

4. On the **Run Control** page:
   a. Enter the award number – you can use the search function with % as a wildcard, (for example: %12345).
      i. Pick the award you are looking for from the list returned by either the FSR Milestone Query or Invoice Milestone Report.

   b. Select either All projects on the award or Active Only projects.
      i. This is useful when working on Interim FSRs, Quarterly FSRs, and Annual FSRs.

   c. The 'As Of Date' defaults to today's date. If you want to run the reports up to a different date, then enter it using the pop-up calendar function.
      i. For Final FSRs, always use today's date
      ii. For Annual, Quarterly or Interim, use the last date of the award period.

   d. Select 'Save'.
   e. Select 'Run'.

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EUOGC016 - GM FFR

Run Control ID JCTraining_ART   Report Manager   Process Monitor   Run

Report Request Parameters

Select Projects

Award/Contract: 0000035257   🔍   ◉ All

As of Date: 03/01/2017   📅   ○ Active Only

> Selecting "Active Only" means that the report will contain no data on projects that have already been deactivated in Compass

💾 Save   Return to Search   Previous in List   Next in List   Add   Update/Display

> Defaults to today's date.
> This will provide data from Award Start Date to Award End Date, and data from Award End Date to As Of Date

5. Selecting the '**Run**' button will give you a pop-up screen for the '**Process Scheduler Request**' (it does not yet 'run' the reports).
   a. You can select 'HTML' or 'Email', the preference is **Email**.
   b. ART requires a file type of '**CSV**'
   c. Select '**Email**', click on '**Distribution**' to provide the email information

Process Scheduler Request   Help

User ID JCROCK3   Run Control ID JCTraining_ART

Server Name [▼]   Run Date 02/26/2017 📅
Recurrence [▼]   Run Time 10:44:14AM   Reset to Current Date/Time
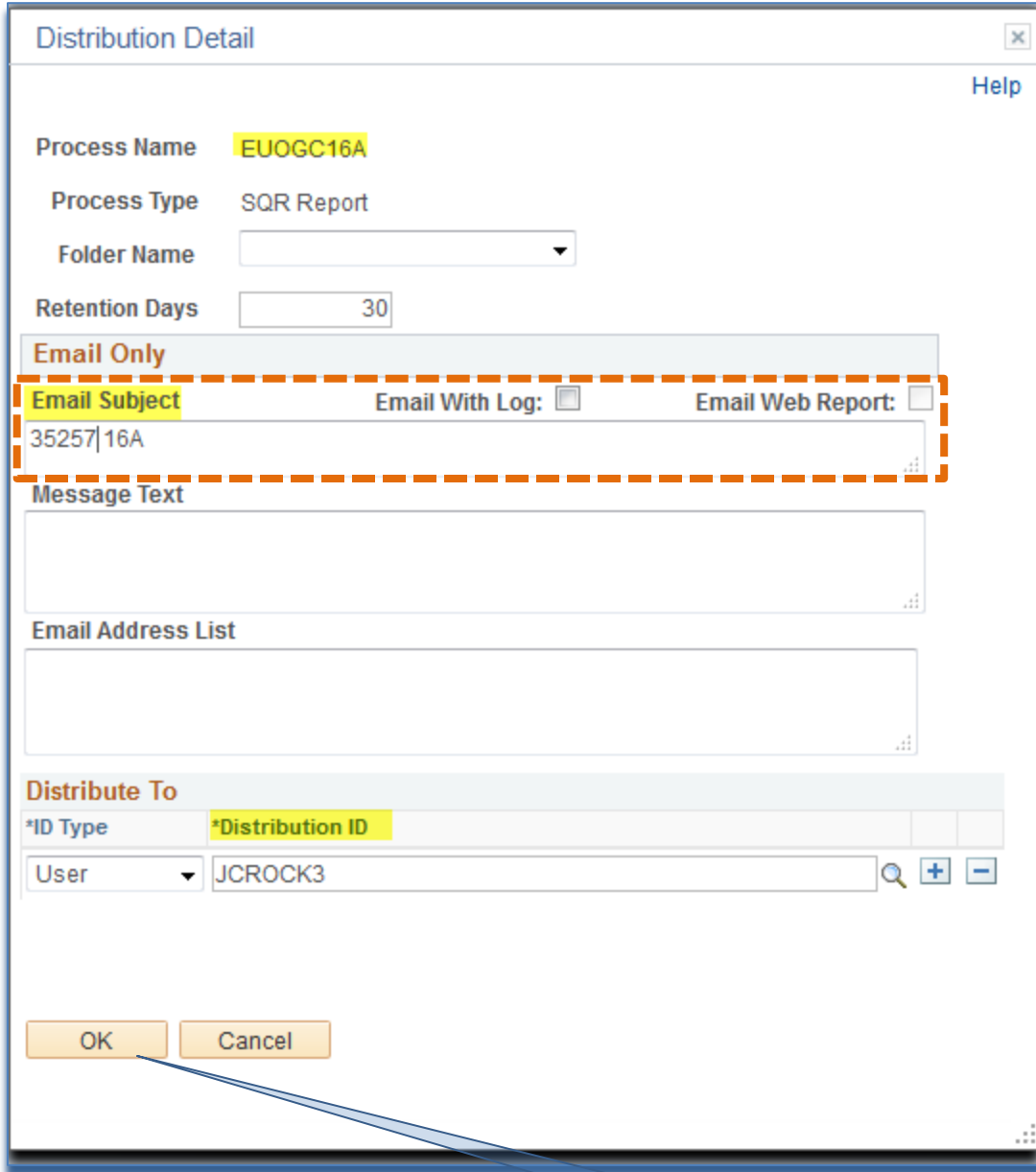Time Zone [🔍]

> Leave these three fields blank

Process List

Select	Description	Process Name	Process Type	*Type	*Format	Distribution
☐	EUOGC16A - FFR by Project	EUOGC16A	SQR Report	Email ▼	CSV ▼	Distribution
☐	EUOGC16B - FFR Alltrans	EUOGC16B	SQR Report	Email ▼	CSV ▼	Distribution

OK   Cancel

> Select both reports by clicking on the checkboxes

> Click 'Distribution' for each line to go to next screen

6. This will give you another pop-up screen for the '**Distribution Detail**'
   a. Add the '**Email Subject**' – for ease input the award number and which report you are running, i.e. 16A or 16B

Distribution Detail   ✕

                                                                    Help

Process Name   EUOGC16A

Process Type   SQR Report

Folder Name   [▼]

Retention Days   [30]

Email Only

Email Subject   Email With Log: ☐   Email Web Report: ☐

35257| 16A

Message Text
[   ]

Email Address List
[   ]

Distribute To

| *ID Type	*Distribution ID		
User ▼	JCROCK3	🔍 ➕ ➖

[OK]   [Cancel]

Click "OK" to go back to the previous screen

The significance of the "As-of Date"

The Compass report, EUOGC16A will collect data for Budget, Actual, Encumbrances and Project Resources across two time periods:

As-of Date	First time period reported	Second time period reported	Award data not captured
Today's date (the default)	from Award Start Date to Award End Date	from Award End Date to today's date	All data that is in Compass for this award is captured
If the As Of Date is before the Award End Date	from Award Start Date to As Of Date	from As Of Date to Award End Date	Data from the Award End Date to today's date is not captured
If the As Of Date is after the Award End Date but before today's date	from Award Start Date to Award End Date	from Award End Date to As Of Date	Data from the As Of Date to today's date is not captured
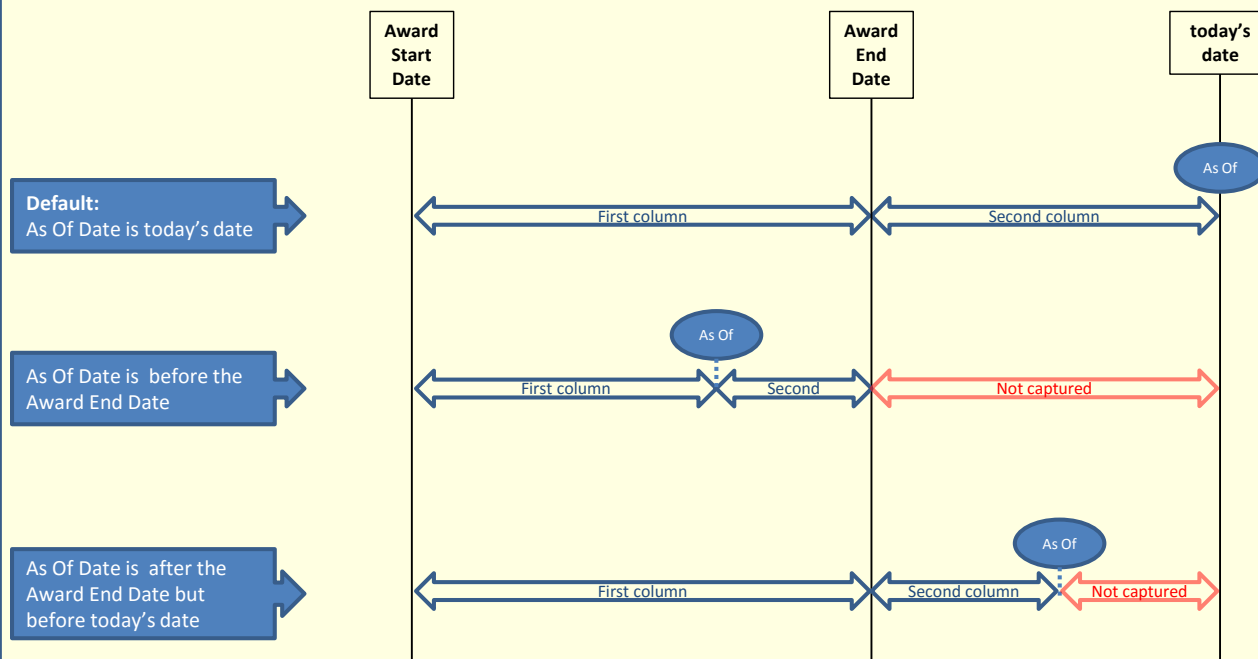
The significance of this will become clearer when you see the output created by the EUOGC16A report.

NOTE: If you do not select the two boxes in step 5 above, when you select 'OK' on step 5 your next screen will not display the Process Instance ID's displayed below.

EUOGC016 - GM FFR

Run Control ID JCTraining_ART   Report Manager   Process Monitor   [Run]

Process Instance:6052039,6052040

> The system assigns Process IDs to the two reports

Report Request Parameters

Award/Contract: 0000035257

As of Date: 03/01/2017

Select Projects
- ⦿ All
- ○ Active Only

[Save] [Return to Search] [Previous in List] [Next in List]   [Add] [Update/Display]

> Clicking on "Process Monitor" brings up a list of all of the reports that you have generated under the "Process Control ID" that you specified on the first Compass run control page (see screenshot on page 6)

Process List   Server List

View Process Request For

User ID JCROCK3   Type [▼] Last [▼]   1 Days [▼]   [Refresh]

Server [▼]   Name [ ]   Instance [ ] to [ ]

Run Status [▼]   Distribution Status [▼]   ☑ Save On Refresh

Process List   Personalize | Find | View All | | | First ◀ 1-4 of 4 ▶ Last

| Select	Instance	Seq.	Process Type	Process Name	User	Run Date/Time	Run Status	Distribution Status	Details
☐	6052052		SQR Report	EUOGC16B	JCROCK3	02/26/2017 11:20:32AM EST	Success	Posted	Details
☐	6052051		SQR Report	EUOGC16A	JCROCK3	02/26/2017 11:20:32AM EST	Success	Posted	Details

Outlook Inbox

7. Both reports will be delivered to the email address specified on the distribution page.
   a. The **EUOGC16A** report generally takes less than a minute to run as it pulls data from a Compass table that is already populated with data summarized by account code.
   b. The **EUOGC16B** report generally takes approximately 10-15 minutes for a typical award (i.e., with only a couple of projects), as it pulls every transaction on an award. For a very large award this report could take longer to run.
   c. The name of the CSV file uses the system assigned Process ID so it is important to specify the award number in the subject line of the email as previously outlined in the **Distribution Detail** steps. This allows you to recognize them when they appear in your inbox.

*It is recommended to run the reports at the end of the day before you leave work so that they are in your inbox the next morning when you arrive at work.

**It is possible to work with the template after importing only the EUOGC16A report and import the EUOGC16B (all transactions) report when it becomes available, but it is not recommended.*

8. Save the attachment to your drive (network drive or hard drive – in a folder where you can easily find them).
   a. The recommended approach is to add the 4 or 5 significant digits of the award number to the end of the file name:
   (e.g. EUOGC16A_6052051_35257 in this case)
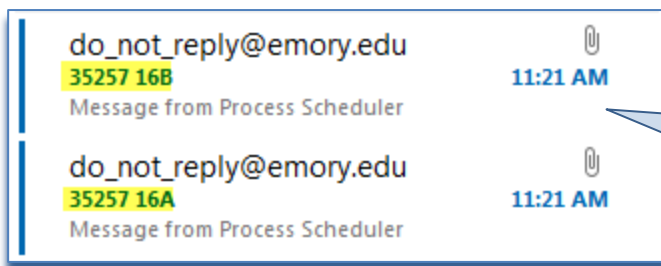
The reports are attached to the email as previously specified CSV-type files.

ART Template Overview

Definition/Description:

The **Award Review Tool (ART)** was designed to streamline the final award review process and is available to Central, Departmental, and RAS Research Administrators across campus. The ART is prepared by the RAS Unit on behalf of the Principal Investigator (PI), and submitted to the Office of Finance: Grants & Contracts (FGC) as part of the FSR/Final Invoice package.

- *As of April 1, 2014, an **ART** is required for final review of all sponsored awards (invoiced, reported, or otherwise). The **ART** is required as a part of the final package that is reviewed and approved by authorized university officials.*

How Does the ART Work?

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

- A tab with a facsimile of the **Federal SF425 FFR form**.

- A tab for **Total Award** 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.

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.
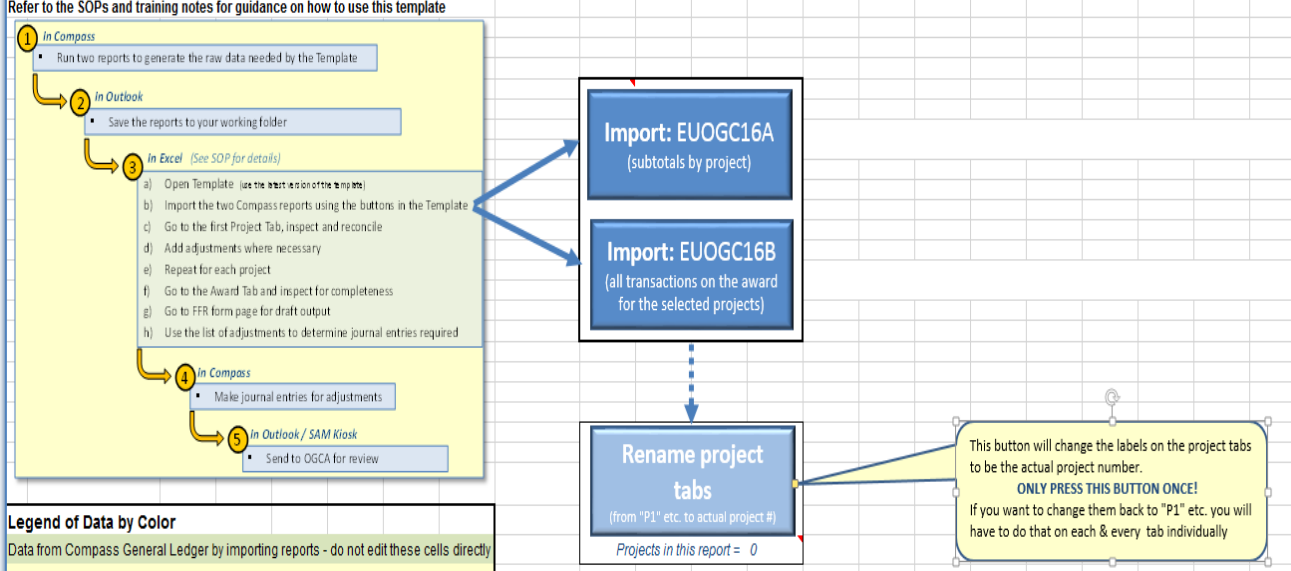
ART Template Download

NOTE: Always use the most up to date, blank, version of the ART template; which can be found on the FGC website at: http://www.fgc.emory.edu/postawardmgt/index.html

9. Download the ART appropriate for your award
   a. ART forms in 10 projects or less, 200 projects or less, and 300 projects or less
   b. This is what the opening page of the Template looks like:

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Import Compass Queries 16A and 16B

10. **Import the 16A & 16B Compass Reports saved on your workspace.**
    a. Click the blue '**Import: EUOGC16A**' button to take you to the tab where the data will be imported (see image on p. 12),
    b. This opens the dialogue box for you to find the CSV file on your working drive.
        i. Make sure that you point to the 16A CSV file if it was the Import: EUOGC16A button that you pressed
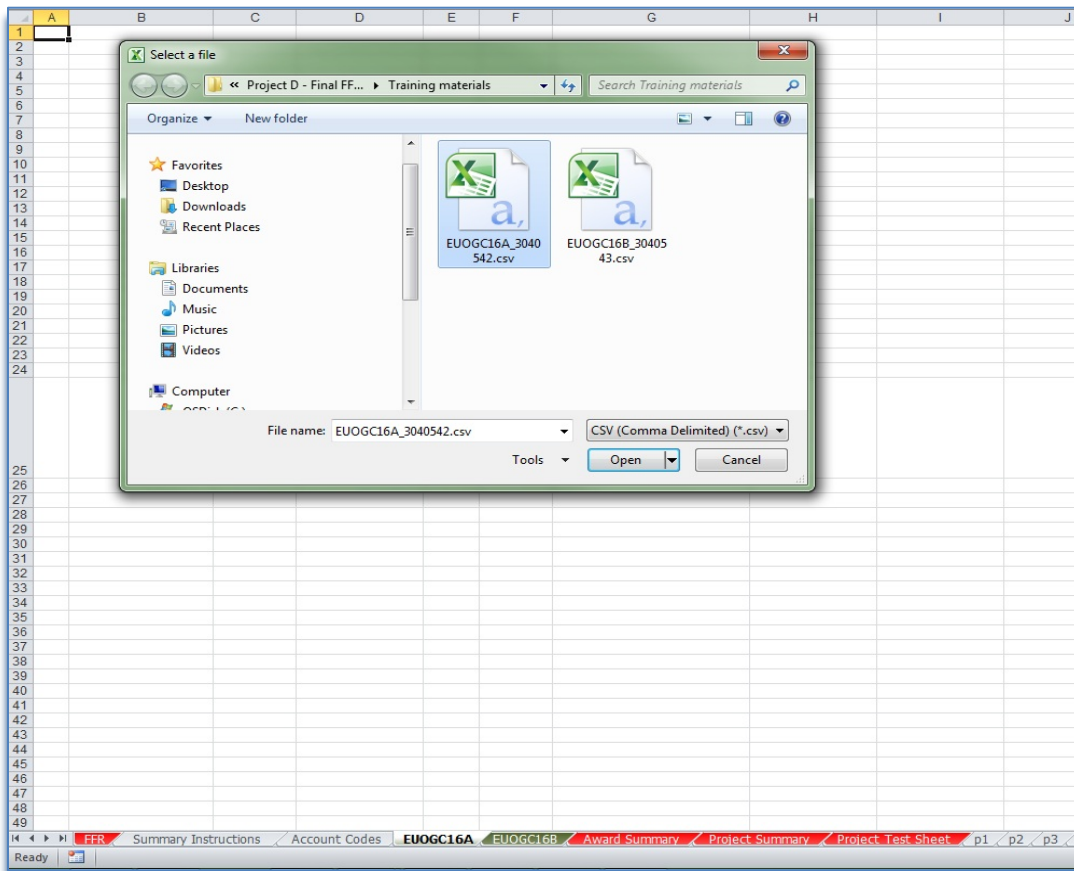
c. *You will be taken back to the Summary Instructions tab after the CSV file has been imported (this takes less than a second and all you will see is the screen 'blink').
d. Click the blue '**Import: EUOGC16B**' button to take you to the tab where the data will be imported and opens the dialogue box for you to find the CSV file on your working drive.
    i. Make sure that you point to the 16B CSV file if it was the Import: EUOGC16B button that you pressed
e. Notice the change to the Project.Activity tabs
    i. They should now display the number of each Project.Activity within the award.

11. **Review each Project.Activity tab** – analyze output from Compass, reconcile ART to your internal reconciliation documents, reconcile F&A, and add adjustments with notes as needed.

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

Project tab #	P1							
Project				**CUMULATIVE SUMMARY**			09/05/13	Header
Sponsor:				Report As Of Run D 08/31/2013				
Award Description				Award Begin Date 06/01/2006		ARRA Funds:		
Award No.:				Award End Date 05/31/2013		Internal/Real FSR:		
Award Department ID				Funding Method: Cost Reimb - Letter of Credit		Billing:		
Department:				Milestone Type FINRE		Final FSR/Invoice:		
PI:				Milestone Code FFSR				
				Terms: 30 / 45 / 60 / 90 days				

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
See Compass Tree	Salary Expense	954,545.00	-	954,545.00	673,544.08	-	673,544.08	281,000.92
See Compass Tree	Fringe	-	-	-	147,806.07	-	147,806.07	(147,806.07)
SUB-TOTAL PERSONNEL:		**954,545.00**	**-**	**954,545.00**	**821,350.15**	**-**	**821,350.15**	**133,194.85**
						-		
See Compass Tree	Consulting Services	-	-	-	665.00	-	665.00	(665.00)
See Compass Tree	Supplies	41,664.00	-	41,664.00	196,890.18	-	196,890.18	(155,226.18)
See Compass Tree	Travel	13,118.00	-	13,118.00	11,680.24	-	11,680.24	1,437.76
See Compass Tree	Other Expense	6,848.00	-	6,848.00	26,396.59	-	26,396.59	(19,548.59)
68715	Human Subject Exp	-	-	-	2,833.85	-	2,833.85	(2,833.85)
See Compass Tree	Animal Costs	-	-	-	-	-	-	-
77600	Subcontracts in first 25k	-	-	-	-	-	-	-
	Departmental Discretion (Adj)		-			-		
	Other / Catch all / uncategorized	93,700.00	-	93,700.00	1,350.00	-	1,350.00	92,350.00
SUB-TOTAL OPERATING:		**155,330.00**	**-**	**155,330.00**	**239,815.86**	**-**	**239,815.86**	**(84,485.86)**
MODIFIED TOTAL DIRECT COSTS:		**1,109,875.00**	**-**	**1,109,875.00**	**1,061,166.01**	**-**	**1,061,166.01**	**48,708.99**
Project expenses not in MTDC:				-				
See Account Codes tab	Equipment		-	-	45,216.32	-	45,216.32	(45,216.32)
See Account Codes tab	Patient Care (not in MTDC)		-	-	10.50	-	10.50	(10.50)
See Account Codes tab	Space Lease		-	-	-	-		
See Account Codes tab	Student Aid - Graduate Fees		-	-	5,030.00	-	5,030.00	(5,030.00)
77610	Subcontracts (Not In MTDC):	-	-	-	-	-		
	Departmental Discretion (Adj)			-				
	Subtotal	-	-	-	50,256.82	-	50,256.82	(50,256.82)
F&A Costs:								
Project F&A Rate:		53.0%						
See Compass Tree	F&A Costs	561,734.08	-	561,734.08	562,418.50	-	562,418.50	(684.42)
TOTAL F&A COSTS:				**561,734.08**			**562,418.50**	**(684.42)**

| | TOTAL DIRECT BUDGET: | 1,109,875.00 | | | TOTAL DIRECT COSTS: | 1,111,422.83 | |
| | TOTAL PROJECT BUDGET: | 1,671,609.08 | | | TOTAL PROJECT COSTS: | 1,673,841.33 | |

Direct costs per MTDC Base

Costs not in MTDC

ADJUSTMENTS AND NOTES:

Enter Notes on Budget Adjustments (Column D)

Amount	Reason		Documentation attached? Yes or

Enter Notes on Expense Adjustments (Column G)

Transaction ID	Amount	Reason	Documentation attached? Yes or No

Make a note of each adjustment adding rows as needed

QUESTIONABLE ACCOUNT CODES: Total found on this project   6,413.73

Project	Account code	Description	Amount	Justification for Expense (or Note if removing charge	CAS on file?	Documentation attached?
G5404260	50130	Sal - Housing Allow	0.00			
G5404260	51932	Benefits - Dental Plan	0.00			
G5404260	51933	Benefits - Wellness P	0.00			
G5404260	51934	Benefits - Employee	0.00			
G5404260	51935	Benefits - Hr	0.00			

List of questionable account codes that are normally disallowed as direct costs. Total found in Compass will be shown in red text. Use the Data > Filter function and uncheck the $0.00 box to suppress rows with zero dollars

ART Tab 16A

12. **Review the EUOGC16A tab which lists four types of data, each with two time periods:**
    a. Types of Data:
        i. Budget
        ii. Actuals
        iii. Encumbrances and
        iv. Project Resources
    b. Time Periods:
        i. As of Date
        ii. Through Date

c. The data is subtotaled by account code for each project.
d. There is also a field called "Account Description" attached to each account code.
    i. This field is extracted from the Tree of Account Codes maintained in Compass.
    ii. The Tree of Account Codes drives the subtotaling by account categories in the reports and on the Project.Activity tabs in the Template.
e. Please see the Appendix (p.26) for a description of which account codes are included within each account category in the report Compass Tree.
f. The Project tabs pull data from the EUOGC16A tab using the SUMIFS function which means that columns cannot be added or deleted in this tab.

  i. This tab will be locked down and normally **SHOULD NOT** be edited. All adjustments should be made in the Project.Activity tabs in the designated areas that are shaded in pink.

 g. However, sometimes closed projects are inadvertently left active in Compass.

  i. As a workaround, it is possible to unlock the EUOGC16A worksheet and delete all the rows for a specific project if you did not want to include that project in the review.

  ii. The ART template would still work but it would not be an accurate reflection of the current data residing in Compass.

  iii. If projects have been cleaned-up, closed and formally deactivated (per Standard Operating Procedures) then they can be deselected in the run control page of Compass when running the EUOGC016A report.

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ART Tab 16B

13. Review the EUOGC16B tab, which contains all of the transactions on the award.

a. No data is pulled from this tab into the Project.Activity or award tabs.
   i. This tab exists solely for the purpose of identifying specific transactions that may need to be reversed or modified by journal entries in Compass.
b. For most awards simply scrolling through the list is all that is needed.
c. For large awards with many hundreds of transactions you can use a number of techniques to facilitate inspection of the transactions, including:
   i. apply Data > Filter to row 12
   ii. sort rows 13 onwards (by default it is sorted in ascending order of account code)
   iii. use Ctrl+F to open a search box to find specific text or numbers in the tab
d. **DO NOT** edit any data in this tab.

ART Project.Activity Tab with Adjustments

14. Entering/Reviewing Adjustments

| Project tab # | P1 | | | | CUMULATIVE SUMMARY | | | 09/09/13 |

Project

Sponsor:
Award Descrption
Award No.:
Award Department ID
Department:
PI:

Report As Of Run D 08/31/2013
Award Begin Date 06/01/2006
Award End Date 05/31/2013
Funding Method: Cost Reimb - Letter of Credit
Milestone Type FINRE
Milestone Code FFSR
Terms: 30 / 45 / 60 / 90 days

ARRA Funds:
Internal/Real FSR:
Billing:
Final FSR/Invoice:

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
See Compass Tree	Salary Expense	954,545.00	-	954,545.00	673,544.08	-	673,544.08	281,000.92
See Compass Tree	Fringe	-	-	-	147,806.07	-	147,806.07	(147,806.07)
SUB-TOTAL PERSONNEL:		**954,545.00**	**-**	**954,545.00**	**821,350.15**	**-**	**821,350.15**	**133,194.85**
						-		
See Compass Tree	Consulting Services	-	-	-	665.00	-	665.00	(665.00)
See Compass Tree	Supplies	41,664.00	-	41,664.00	196,890.18	465.11	197,355.29	(155,691.29)
See Compass Tree	Travel	13,118.00	-	13,118.00	11,680.24	(2,347.10)	9,333.14	3,784.86
See Compass Tree	Other Expense	6,848.00	-	6,848.00	26,396.59	-	26,396.59	(19,548.59)
68715	Human Subject Exp	-	-	-	2,833.85	-	2,833.85	(2,833.85)
See Compass Tree	Animal Costs	-	-	-	-	423.00	423.00	(423.00)
77600	Subcontracts in first 25k	-	-	-	-	-	-	-
	Departmental Discretion (Adj)	-	-	-	-	-	-	-
	Other / Catch all / uncategorized	93,700.00		93,700.00	1,350.00	-	1,350.00	92,350.00
SUB-TOTAL OPERATING:		**155,330.00**	**-**	**155,330.00**	**239,815.86**	**(1,458.99)**	**238,356.87**	**(83,026.87)**
MODIFIED TOTAL DIRECT COSTS:		**1,109,875.00**	**-**	**1,109,875.00**	**1,061,166.01**	**(1,458.99)**	**1,059,707.02**	**50,167.98**
Project expenses not in MTDC:				-				
See Account Codes tab	Equipment		-	-	45,216.32	-	45,216.32	(45,216.32)
See Account Codes tab	Patient Care (not in MTDC)		-	-	10.50	-	10.50	(10.50)
See Account Codes tab	Space Lease		-	-	-	-	-	-
See Account Codes tab	Student Aid - Graduate Fees		-	-	5,030.00	-	5,030.00	(5,030.00)
77610	Subcontracts (Not In MTDC):	-	-	-	-	-	-	-
	Departmental Discretion (Adj)			-			-	-
	Subtotal	-	-	-	50,256.82	-	50,256.82	(50,256.82)
F&A Costs:								
Project F&A Rate:	53.0%							
See Compass Tree	F&A Costs	561,734.08	-	561,734.08	562,418.50	(773.26)	561,645.24	88.84
TOTAL F&A COSTS:				**561,734.08**			**561,645.24**	**88.84**

TOTAL DIRECT BUDGET:	1,109,875.00			**TOTAL DIRECT COSTS:**	1,109,963.84	
TOTAL PROJECT BUDGET:	1,671,609.08			**TOTAL PROJECT COSTS:**	**1,671,609.08**	

ADJUSTMENTS AND NOTES:

Enter Notes on Budget Adjustments (Column D)

Amount	Reason		Documentation attached? Yes or	

Enter Notes on Expense Adjustments (Column G)

Transaction ID	Amount	Reason		Documentation attached? Yes or No
	465.11	Supplies after date within period		Yes - invoice
	423.00	DAR expenses after date within period		No - already in Compass
	(2,347.10)	Dept. will remove the overage		Yes - email

a. Explanations for the adjustments made in the template are contained in the notes section at the bottom of the page.

b. All adjustments to the numbers pulled from Compass have to be made in the adjustment columns.

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ART FFR Tab – Completing the SF425 Form

As the final step before submitting the Final FSR/Final invoice ART package to FGC, the Federal Financial Report (FFR) Standard Form (SF) 425 tab must be completed.

15. **Complete the Federal Financial Status Report Tab in ART, Facsimile of Federal Standard Form SF425**
    a. Please note some fields are pre-populated.
        i. Those fields will be designated with "**Auto-populates**" in this job aid.
        ii. If these fields do not auto-populate when you run the ART, please contact your FGC representative.

Federal Financial Report
(Follow form Instructions)

OMB Approval Number: 4040-0014
Expiration Date: 1/31/2013

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, 1599. Clifton Rd. Atlanta, GA 30322

4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)
66469933	58-0566256	00000

6. Report Type	7. Basis of Accounting	8. Project/Grant Period		9. Reporting Period End Date
□ Quarterly □ Semi-Annual □ Annual □ Final	□ Cash X Accrual	From: 04/01/2014	To: 03/31/2019	

Note: The graphic above is reflective of the fields and actions referenced in the table on p. 20.

Number	Field Name	Action
1.	Federal Agency and Organizational Element to Which Report is Submitted	**Auto-populates**
2.	Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR attachment)	Obtain in Compass: Main Menu ▾ > Grants ▾ > Awards ▾ > Award Profile Obtain the Reference Award Number. Best practice is to copy and paste the number from Compass to avoid any keying errors.
3.	Recipient Organization (Name and complete address including Zip code)	**Auto-populates**
4.a.	DUNS Number	**Auto-populates**
4.b.	EIN	**Auto-populates**
5.	Recipient Account # or Identifying # (To report multiple grants, use FFR attachment)	**Auto-populates**
6.	Report Type – Select: Quarterly, Semi-Annual, Annual, or Final	Select the appropriate type depending on the FFR type. Please note: Excel won't allow you to check the box so please delete the box beside the appropriate choice and place an "**x**".
7.	Basis of Accounting- Select: Cash or Accrual	All financial reports are prepared on an accrual basis so select accrual. Please note: Excel won't allow you to check the box so please delete the box beside the appropriate choice and place an "**x**"
8.	Project/Grant Period From/To: (Month, Day, Year)	Enter Award Period Start and End Dates
9.	Reporting Period End Date (Month, Day, Year)	Enter Reporting Period End Date based on reporting period in which you are reporting. If it is a Final, this date should match the To Date in #8. If not, it will be the last date for the period you are preparing the FFR for.

10. Transactions — Cumulative

		Cumulative
10. Transactions		Cumulative
(Use lines a-c for single or multiple grant reporting)		
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
(Use lines d-o for single grant reporting)		
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

Note: The graphic above is reflective of the fields and actions referenced in the table that follows on p.21-22.

Number	Field Name	Action
10.	**Transactions**	**Cumulative**
10a.	Federal Cash: Cash Receipts	Amount authorized in the Payment Management System (PMS)*/ Web Services. Please see RAS PMS Job Aid (located on Blackboard under SOP 2021) for further instructions. *Some RAS units may require a screenshot be attached from the PMS system with this number. Consult your RAS Director/Manager for guidance.
10b.	Federal Cash: Cash Disbursements	This will always equal 10.e. Recommend putting an equal sign in this cell and then selecting cell 10.e.
10c.	Federal Cash: Cash on Hand (line a minus line b)	Formula that **auto-populates** once 10a. and 10b. are completed.
10d.	Federal Expenditures & Unobligated Balance: Total Federal Funds Authorized	Amount authorized in the Payment Management System (PMS)*/ Web Services. Please see RAS PMS Job Aid (located on Blackboard under SOP 2021) for further instructions. *Some RAS units may require a screen shot be attached from the PMS system with this number. Consult your RAS Director/Manager for guidance.

10e.	Federal Expenditures & Unobligated Balance: Federal Share of Expenditures	**Auto-populates** from the ART – It pulls it in from the Award Summary tab of the Template. Please verify. If not accurate, the issue must be fixed in the Project.Activity tabs so it will automatically pull in the amount to report.
10f.	Federal Expenditures & Unobligated Balance: Federal Share of Unliquidated Obligations*	Most awards won't have this number. This is a field for unliquidated expenses - expenses incurred or obligated but not expensed during the budget period (i.e. Training Grants stipends, equipment, etc.). *Please note that if you have unliquidated obligations, your remarks (#12) now become a Required field.*
10g.	Federal Expenditures & Unobligated Balance: Total Federal Share (sum of lines e and f)	Formula that **auto-populates** once 10e. and 10f. are completed.
10h.	Federal Expenditures & Unobligated Balance: Unobligated Balance of Federal Funds (line d minus line g)	Formula that **auto-populates** once 10d. and 10g. are completed.
10i.	Recipient Share: Total recipient share required	
10j.	Recipient Share: Recipient share of expenditures	
10k.	Recipient Share: Remaining recipient share to be provided (line 10.i minus 10.j)	
10l.	Program Income: Total Federal Program Income Earned	
10m.	Program Income: Program Income Expended in Accordance With the Deduction Alternative	
10n.	Program Income: Program Income Expended in Accordance With the Addition Alternative	
10o.	Program Income: Unexpended Program Income (line 10.1. minus line 10.m. or line 10.n.)	

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:*

Note: The graphic above is reflective of the fields and actions referenced in the table below.

Number	Field Name	Action
11.	**Indirect Expense**	
11a.	Indirect Expense: Type - 4 types: o **Pre-Determined** - most awards fall into this category o F**ixed** - outlined in the terms and conditions. o **Provisional** - rarely used; used if the F&A were in the process of being negotiated. o **Final** - rarely used.	**Pre-Determined** is pre-populated on the form; Change to appropriate type (if necessary). All of Emory's rates are predetermined based upon our F&A agreement, including the 8% for training grants.
11b.	Indirect Expense: Rate	Based upon the institution's indirect rate agreement, there may be multiple rates being used within one award. If so, you will need to add rows as appropriate to accommodate the multiple rate lines needed.
11c.	Indirect Expense: Period From and Period To	Auto-populated with award end date. If this is not a final report, change "Period To" to End Date from #9.
11.d	Indirect Expense: Base	Derived from Award Summary Tab - Cell H27 (The Adjusted Award Expenses to Date as of Award End Date Modified Total Direct Costs)
11e.	Indirect Expense: Amount Charged	Input formula of "=Base (11d.) x F&A Rate (11b.)"
11f.	Indirect Expense: Federal Share	Check the Award Summary tab - cell H41 (Adjusted Award Expenses to Date as of Award End Date Total F&A Costs) should be the same number as your formula produced in cell 11.e. If the numbers are different, you will need to reconcile by going back to the ARRT. If you are not able to reconcile, you will need to contact your FGC representative.
11g.	Indirect Expense: Total	This does not auto-populate – calculate cells down for each column and across for each row.
12.	Remarks	This field is not required (unless you completed field 10f.) but you should include notes for the agency as needed. ***i.e.:*** *If you have carryover, or the PI intends to request carryover, you would indicate a statement that PI will request*

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 218, Se

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 fgc@emory.edu
b. Signature of Authorized Certifying Official	c. Telephone (Area code, number and extension) 404-727-4240
d. Email address fgc@emory.edu	e. Date Report Submitted 14. Agency use only:

Note: The graphic above is reflective of the fields and actions referenced in the table below.

Number	Field Name	Action
13.	**Certification**	
13a.	Typed or Printed Name and Title of Authorized Certifying Official	**Pre-populated** with relevant FGC Signatory information.
13b.	Signature of Authorized Certifying Official	To be signed by FGC signatory.
13c.	Telephone (Area code, number, and extension)	**Pre-populated** with relevant FGC Signatory information.
13d.	Email address	**Pre-populated** with relevant FGC Signatory information.
13e.	Date Report Submitted (Month, Day, Year)	To be completed by FGC.
14.	Agency Use Only	**N/A**

Completing the Review

16. When all of the adjustments have been made in the ART Template:
    a. Ensure that all of the adjustments have an explanation in the Notes section of the project tabs.

    b. Save the ART file using a name that includes the award number.

    c. Collect all of the supporting documentation.

    d. Scan any paper documents and save them with a filename that is descriptive of the contents and includes the award number.

    e. Complete the Financial Status Report Checklist – save it with a filename that is descriptive of the contents and includes the award number.

    f. Attach and submit the approved FSR Checklist, ART Template and supporting documentation to FGC through Salesforce.

17. Complete any remaining adjusting entries in Emory's systems so that the university's systems are updated with the adjustments you have made in the Template.
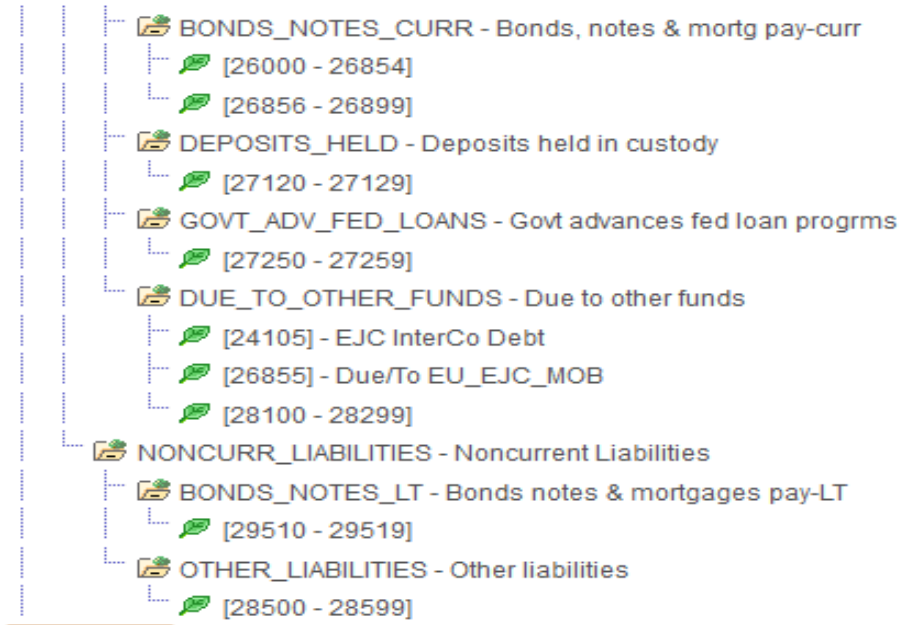
Appendix – Compass Tree of Account Code Categories

The Compass reports use an aggregation of account codes into categories. The relation between an individual account code and the category to which it belongs, is maintained in Compass as a "tree".

Main Menu ▾ > Tree Manager ▾ > Tree Viewer

SetID EMUNV	**Last Audit** Valid Tree	
Effective Date 09/01/2009	**Status** Active	
Tree Name ACCOUNTROLLUP	Account Rollup	

- 📂 LIABILITIES - Liabilities
  - 📂 CURRENT_LIABILITIES - Current Liabilities
    - 📂 ACCTS_PAY_AND_ACCRD - Accts payable & accrued liab.
      - 🍃 [16000] - Other Suspense - Clearing
      - 🍃 [21000 - 21140]
      - 🍃 [21160] - SJH One In Spirit
      - 🍃 [21170 - 21239]
      - 🍃 [21241 - 21369]
      - 🍃 [21371 - 22279]
      - 🍃 [22281 - 22539]
      - 🍃 [22541 - 22795]
      - 🍃 [22900 - 24104]
      - 🍃 [24106 - 24500]
      - 🍃 [25150 - 25199]
      - 🍃 [25510 - 25530]
    - 📂 LIAB_FOR_DERIVATIVE - Liab for Derivative Instrument
      - 🍃 [21150] - DERIVATIVE INSTRUMENTS LIAB
    - 📂 SECURITIES ON LOAN P - Securities on Loan Payable
      - 🍃 [21370] - Securities On Loan Pay
    - 📂 LIAB_FOR_BENEFITS - Workers comp reserve
      - 🍃 [21240] - Accr - Vacation Leave
      - 🍃 [22280] - Accr - Healthcare IBNR
      - 🍃 [25010 - 25149]
    - 📂 INTEREST_PAYABLE - Interest payable
      - 🍃 [25200 - 25299]
    - 📂 ANNUITIES_PAYABLE - Annuities payable
      - 🍃 [25300 - 25309]
    - 📂 DEFERRED_REVENUE - Deferred revenue
      - 🍃 [22540] - Deposits
      - 🍃 [22800] - Refund Due to Sponsor
      - 🍃 [25380 - 25509]
      - 🍃 [25531 - 25700]
      - 🍃 [25710] - REFUNDS TO GRANT EXPENSES

- 📂 BONDS_NOTES_CURR - Bonds, notes & mortg pay-curr
  - 🌿 [26000 - 26854]
  - 🌿 [26856 - 26899]
- 📂 DEPOSITS_HELD - Deposits held in custody
  - 🌿 [27120 - 27129]
- 📂 GOVT_ADV_FED_LOANS - Govt advances fed loan progrms
  - 🌿 [27250 - 27259]
- 📂 DUE_TO_OTHER_FUNDS - Due to other funds
  - 🌿 [24105] - EJC InterCo Debt
  - 🌿 [26855] - Due/To EU_EJC_MOB
  - 🌿 [28100 - 28299]
- 📂 NONCURR_LIABILITIES - Noncurrent Liabilities
  - 📂 BONDS_NOTES_LT - Bonds notes & mortgages pay-LT
    - 🌿 [29510 - 29519]
  - 📂 OTHER_LIABILITIES - Other liabilities
    - 🌿 [28500 - 28599]

Appendix – Caveats

Maintenance of the ART Template:

ART is, by definition, a personal productivity tool. It is offered to you as an aid in performing the Final FSR/Final Invoice review but it is your responsibility to ensure that the numbers in the template are accurate and complete.

*Always start your reconciliation with a fresh copy of the Template. Do not re-use a file from a previous reconciliation as the adjustments and notes you made there will not be deleted or overwritten by importing the Compass reports, and you may not be using the most recent version of the template.

Integrity of Data:

The two Compass reports are part of the institution's system of record and they should be a totally accurate representation of the data residing on ledger in Compass. If you feel that there are any discrepancies between data in Compass and the EUOGC16A or EUOGC16B reports, please notify your team leader of this immediately.

Timing of Data:

In Compass, the data tables used in the ART Template are updated throughout the day but there may be a delay between making journal entries and being able to capture them in the 16A and 16B reports due to approval workflow in the system.

The 16A report pulls from a Compass table that contains a summary, by account code for each monthly period. Therefore using an 'As Of Date' that is earlier than the period end date does not create a report for a partial month.

Modification of Data During Review Process:

It cannot be overstressed that any adjustments that need to be made during the review process **MUST** be put into the adjustment columns on the Project.Activity tabs and explanations noted in the section below the numeric tables.

If you directly edit any of the numbers in other columns or in the EUOGC16A or EUOGC16B tabs, the Award summary tab or the FSR Report tabs then the data in the ART template will not accurately reflect what is stored in Compass and when submitted to FGC, will most likely result in the template being returned.