



**EMORY**  
UNIVERSITY

**Research  
Administration**

# Research Administration at Emory Foundation Program

---

**DAY TWO:**  
**The Financial Administration  
of Sponsored Programs**



## **Presenter:**

**Martha Lopez, Training Manager**  
**Finance: Grants and Contracts (FGC)**  
**Research Administration Services (RAS)**

# Goals of RAE Program

---

- Provide foundation of Research Administration knowledge to Emory's Research Community
- Provide support and guidance to the faculty and administrators of Emory
- Build strong, informed Research Administrators at Emory
- Minimize risk of non-compliance by ensuring those responsible for administration of Sponsored Projects at Emory are knowledgeable of the applicable rules and regulations

# Brief Recap of Day 1

---

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

# Day 2 Overview

---

Today we're going to go over the following:

- Award lifecycle
  - Steps
  - Departments involved
- Notice of award
- Award setup
- Award management
  - Billing
  - Reporting
  - Closeout

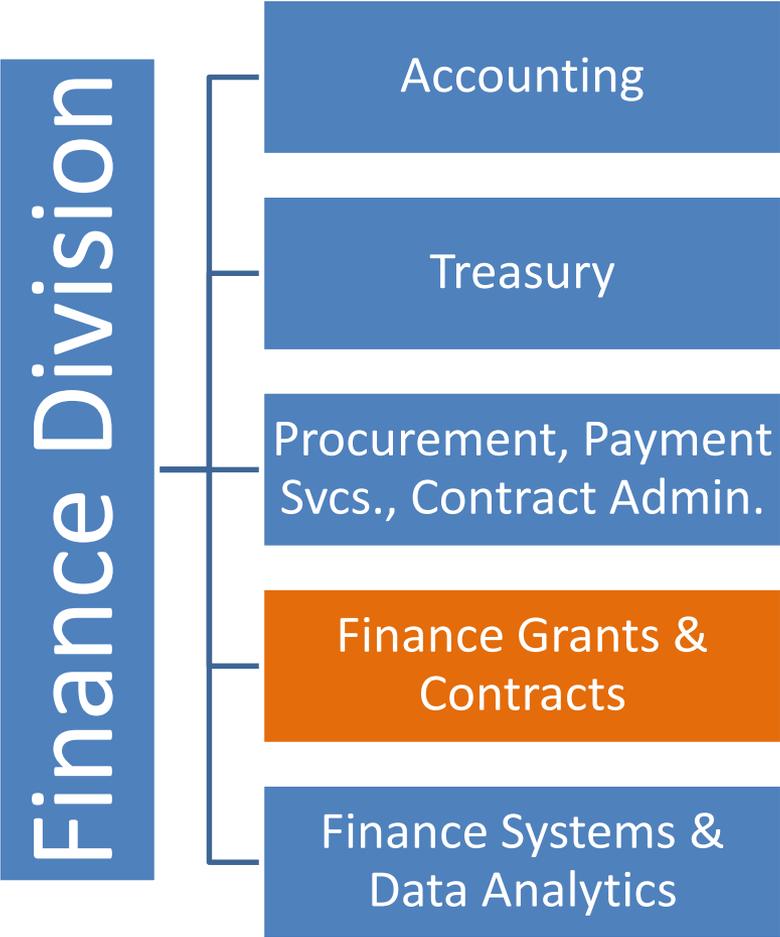
# Where does that fit into the award lifecycle?



# Office of Research Administration at Emory

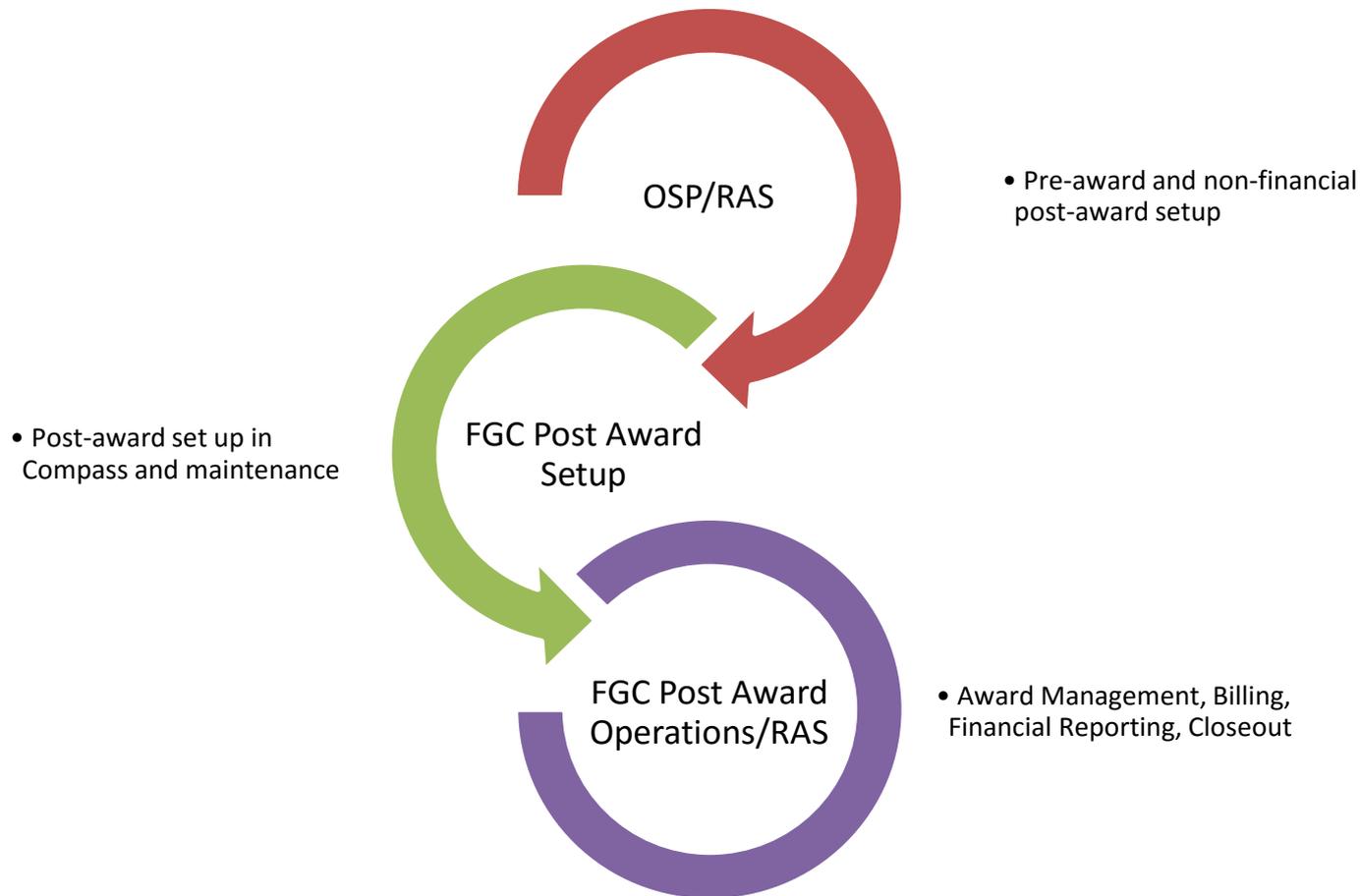


# Finance Division at Emory



# Financial Management of Awards at Emory

---





# SECTION I - NOTICE OF AWARD

# Section I Objectives

---

At the end of this section, you should be able to:

- Explain what prompts the Notice of Award
- List the most common agencies
- List the most common types of awards

# What prompts the Notice of Award?

---

- Submission of a new proposal
- Renewal of an existing award, continuation, or supplement



# Most common funding agencies/sponsors

---



# Most common types of agency awards

---

- Federal Awards
- Non-Federal Awards
- Subcontracts (Federal Flow-thru, Non-Federal)
- Hybrids
- Clinical Trials
- IPAs (Intergovernmental Personnel Agreements)
- International awards

# Most common award types

---

- **Provisional** – use a PAN (pre award number) for pre-award spending or for award period spending while actual award is still in process
- **New** – A project that has not been previously authorized that will be starting
- **Competing Continuation/Renewal** – additional funding for a period subsequent to that provided by a current award; renewal applications compete for funds with all other peer reviewed applications.

# Most common award types, cont'd.

---

- **Non-Competing Continuation/Award** – a subsequent budget period within a previously approved project period for which a recipient does not have to compete with other applicants.
  - **Supplement** – Additional funding authorized for a current award to cover increased costs (non-competitive) or to expand the scope of the work (competitive) during the current award period
  - **Extension** – Additional funding authorization for a current award to be used beyond the current award period. Limited to certain activities.
  - **Amendment** – Additions or changes that must be made to the agreement.
-

# Section I Objectives Revisited

---

You should now be able to:

- Explain what prompts the Notice of Award
- List the most common agencies
- List the most common types of awards



# SECTION II - AWARD SET-UP OVERVIEW

# Section II Objectives

---

At the end of this section you should be able to:

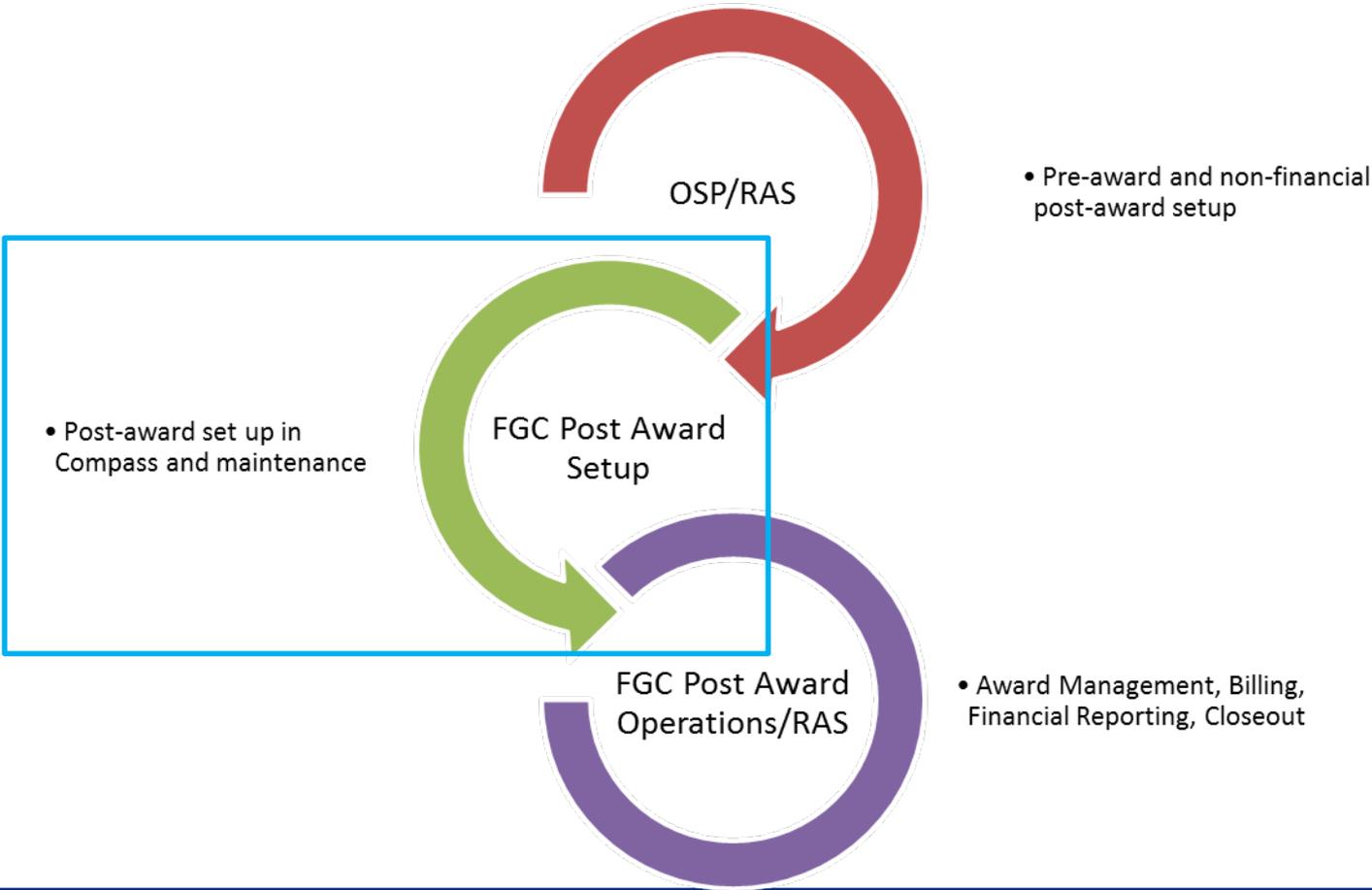
- Define the information on the Notice of Award
- Explain the Electronic Notice of Award (eNOA) setup process
  - Define Compass Chartfield
  - Define Speedtype
- List the Contract Types

# Where does that fit into the award lifecycle?

---



# Notice of Award



# Notice of Award

## Emory University Official Award Acceptance



593769954

Award ID 00003789954

Notification of acceptance (NOA) for the President of Emory University acting on behalf of the Board of Trustees



### Administrative Data

<b>Title:</b>	Model-guided assessment of rotavirus vaccine impact in developing countries	<b>Award Reference</b>	M16A12520 (A10202)
<b>Agency:</b>	YALE UNIVERSITY	<b>Date</b>	01/10/2017
<b>Award Date</b>	09/01/2016 - 01/31/2020	<b>Program</b>	Grant
<b>Purpose</b>	Research	<b>CFDA</b>	93.855

Flow through Funding NIH NATL INST OF ALLERGY AND INFECTIOUS

### Project Information

Project ID:	SpeedType Ref	Project Title School/Department	Budget Dates	Project Dates: Rate / Base	Direct Amt	Indirect Amt	Total
00060243	8140000012	Model-guided assessment of rot SPH: Epidemiology	09/01/2016 - 01/31/2017	09/01/2016 - 01/31/2020 56.00 / MTDC	\$12,659.00	\$5,924.00	\$18,583.00
<b>Project Totals:</b>					\$12,659.00	\$5,924.00	<b>\$18,583.00</b>
<b>Totals:</b>					\$12,659.00	\$5,924.00	\$18,583.00

### Key Personnel

Name	Role	Project ID	Effort
Strange, Steve V.	Principal Investigator	00060243	2.00%

### Certifications

Project ID	Code	Certified By	Assurance Nbr	Exempt Nbr
------------	------	--------------	---------------	------------

### Subcontracts

Project ID	Name
------------	------

### Remarks

Project ID

### Comments

This eNOA establishes a new award for Dr. Strange

### Chartfield Information

Project ID	Activity ID	SpeedType Status	SpeedType Ref	OU	Deptid	Fund	Class	Program	Event
00060243	YR001	A	8140000012	22000	814000	5700	A220	00000	0000
00060243	YR002	A	8140000013	22000	814000	5700	A220	00000	0000
00060243	YR003	A	8140000014	22000	814000	5700	A220	00000	0000
00060243	YR004	A	8140000015	22000	814000	5700	A220	00000	0000

### Cumulative Information

Project ID	Activity ID	Activity Status	SpeedType Ref	Activity Dates	Rate / Base	Direct Amt	Indirect Amt	Total
00060243	YR001	O	8140000012	09/01/2016-01/31/2017	56.00 / MTDC	\$12,659.00	\$5,924.00	\$18,583.00
00060243	YR002	P	8140000013	02/01/2017-01/31/2018	56.00 / MTDC	\$0.00	\$0.00	\$0.00
00060243	YR003	P	8140000014	02/01/2018-01/31/2019	56.00 / MTDC	\$0.00	\$0.00	\$0.00
00060243	YR004	P	8140000015	02/01/2019-01/31/2020	56.00 / MTDC	\$0.00	\$0.00	\$0.00
<b>TOTALS:</b>						\$12,659.00	\$5,924.00	\$18,583.00

# Information on Notice of Award

## Emory University Official Award Acceptance



5989954

**Award ID** 0000089954

Notification of acceptance (NOA) for the President of Emory University acting on behalf of the Board of Trustees



### Administrative Data

<b>Title:</b>	Model-guided assessment of rotavirus vaccine impact in developing countries	<b>Award Reference</b>	M16A12520 (A10202)
<b>Agency:</b>	YALE UNIVERSITY	<b>Date</b>	01/10/2017
<b>Award Date</b>	09/01/2016 - 01/31/2020	<b>Program</b>	Grant
<b>Purpose</b>	Research	<b>CFDA</b>	93.855

**Flow through Funding**

NIH NATL INST OF ALLERGY AND INFECTIOUS

# Information on Notice of Award, cont'd.

Project Information							
Project ID:	00060243		Project Type:	FED	Project Dates:	09/01/2016 - 01/31/2020	
Activity ID	SpeedType Ref	Project Title School/Department	Budget Dates	Rate / Base	Direct Amt	Indirect Amt	Total
YR001	8140000012	Model-guided assessment of rot SPH: Epidemiology	09/01/2016 - 01/31/2017	56.00 / MTDC	\$12,659.00	\$5,924.00	\$18,583.00
Project Totals:					\$12,659.00	\$5,924.00	\$18,583.00
Totals					\$12,659.00	\$5,924.00	\$18,583.00
Key Personnel							
Name	Role	Project ID	Effort				
Strange, Steve V.	Principal Investigator	00060243	2.00%				

- Provides details of the activities for the project along with the project type, associated speedtype, and budget totals.
- For awards with multiple projects, the project information section will be repeated for each.
- Key Personnel – shows Principal Investigator and Effort.

# Information on Notice of Award, cont'd.

Project ID	Activity ID	Speedtype
00060243	YR001	
00060243	YR002	
00060243	YR003	
00060243	YR004	

SpeedType Ref
8140000012
8140000013
8140000014
8140000015

Fund	Class	Program	Event
5700	A220	00000	0000
5700	A220	00000	0000
5700	A220	00000	0000
5700	A220	00000	0000

- Project ID – In the simple be divided depending on the First 6 Digits of Dept. # System auto-generated # depending on the award type, the funding may need to be divided.
- Activity ID – Used to represent YR001. Awards with carryforward = YRALL
- A Speedtype is a 10-digit number that represents the individual values of Emory's Chart of Accounts. Emory uses Speedtypes within Compass to simplify transactional spending and budgeting.
- Fund Codes:
  - 5700 = Research
  - 2272 = Cost Sharing
  - 2282 = Program Income



# Exercise 1:

## eNOA/NGA Information

# Compass Contract Types

<b>CR_LOC</b>	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.
<b>CR_NON_LOC</b>	Cost Reimbursable NON Letter of Credit	Require Emory to incur costs before being reimbursed. Invoice required. FSR generally not required.
<b>CR_CONTRACT</b>	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.
<b>AUTO SCHED PAY</b>	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.
<b>SCHED PAY</b>	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.)

<b>SCHED PAY TASK</b>	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.
<b>HYBRIDS</b>	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.
<b>CLINICAL TRIALS</b>	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.
<b>DEPT TO INVOICE</b>	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 generated by RAS/Dept and submitted to sponsor with copy to FGC. FSR may be required.
<b>OTHER</b>	This type represents all other contracts not identified as CR_LOC, CR_NON_LOC, SCHED-PAY, Hybrids, or Clinical Trials.	Sponsor invoicing requirements will be outlined in the award.



# Exercise 2:

# Contract Types

# Section II Objectives Revisited

---

You should now be able to:

- Define the information on the Notice of Award
- Explain the Electronic Notice of Award (eNOA) setup process
  - Define Compass Chartfield
  - Define Speedtype
- List the Contract Types

# BREAK

---





# **SECTION III - AWARD MANAGEMENT OVERVIEW**

# Section III Objectives

---

At the end of this section, you should be able to:

- Describe the Cost Principles Policy
- Explain the difference between Direct and Indirect costs
- Describe the Cost Transfer Policy
- Describe the Cost Overrun Policy

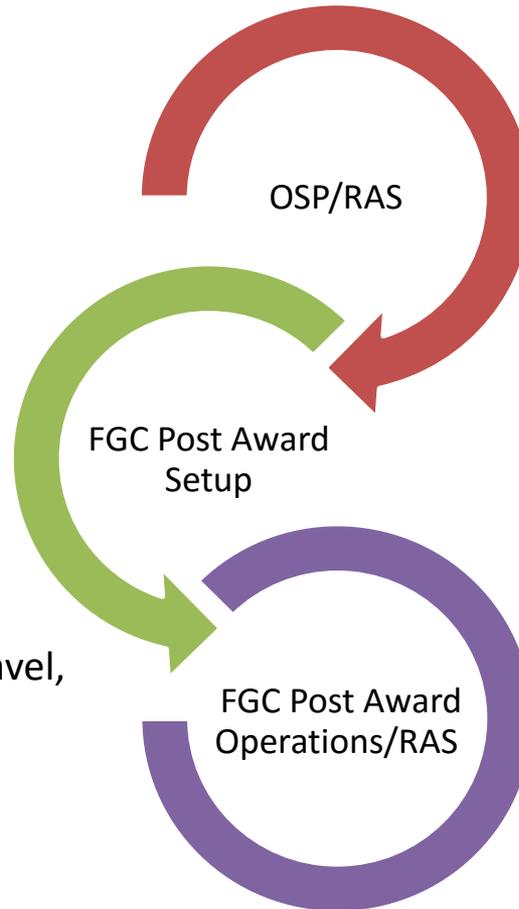
# Where does that fit into the award lifecycle?

---



# Award Management

---



Post-Award research activities include:

- Cost allocation (supplies, travel, etc.)
- Salary distribution
- Establish sub-contracts
- Re-budgeting

Ongoing activities may include:

- Submitting/reviewing progress reports Subcontract amendments
- Cost and/or Salary transfers

# Award Management

---



# Cost Principles Policy

---

- Most of the active awards at Emory continue to be subject to A21, A110 and A133.
- Newer awards will be based on Uniform Guidance (12/26/2014).
- Usually applies to Federal awards only, but other Sponsors may follow guidance in OMB Circulars.

# Cost Principles Policy

---

- Allowable
- Reasonable
- Allocable
- Consistently Treated
- Not Excluded or Limited



# Cost Principles Policy

Direct Costs	Indirect Costs
Salary (Scientists)	Administrative Salaries & Benefits (you & me)
Fringe Benefits	General Purpose Equipment
Lab Supplies	Local Telephone
Travel	Postage
Scientific Equipment	Membership Dues
	Operations & Maintenance of Buildings & Equipment
	Interest on Research Buildings
	Student Services



# Exercise 3:

# Cost Principles

# CASE STUDY #1

---

Dr. Cosmo Kramer is doing a research study that involves how mentorship and immediate access to contact a mentor effects controlling blood sugar levels for patients on insulin. In order to contact the mentor the patients were provided with cell phones.

Dr. Kramer would like to pay for these cell phones off of his federally sponsored research award.

***Would you approve the cell phone purchases for reimbursement on the federal research award?***

# Cost Transfer Policy

---



- Establishes requirements for processing transfers of Direct Costs to or from Sponsored Agreements
- Applies to all Sponsored Agreements
- Based on Federal Regulations, GAAP, and Good Management Practices
- Requires on-going monitoring of expenses by RAS & PI

# Cost Transfer Policy (cont..)

---

- Allowable and Allocable - Direct Benefit to Project
- Must be properly documented and processed within a reasonable period of time
- “Parking” of Costs are NOT allowed
- Cannot transfer an overrun/deficit to another sponsored award
- Once you’ve identified a cost as not belonging to an award it has to be moved

# Cost Transfer Policy (cont..)

---

- The policy allows 90 days from the end of the month in which the original charge occurred to make necessary non-salary cost transfers.
- The 90-day timeframe does not include transfers to correct an account code or to move expenses within the same award.
- Transfers over 90 days (from end of the month in which original charge occurred) requires the approval of the AVP of Finance, Grants & Contracts, specific explanation and justification for the delay in processing
- Credits on grant accounts are always processed regardless of timeframe

# Late Cost Transfers

---

## High Audit Topic – Red Flag for Auditors

- Over 90 day transfers should be the exception and not the normal business process
- Auditors sample late cost transfers in every audit
- An audit finding can affect current and future funding for the university, and can put the university at risk
- An audit finding can be extrapolated to all awards under one agency which can significantly impact any funds to be returned
- A-133 Audit findings are public information and can effect current and future collaborations and subcontracts



# Exercise 4: Cost Transfers

# CASE STUDY #2

---

Dr. Elaine Benes flies out to New York City for a conference related to her research on 'Brain Capacity of Male Subjects'. It's a rainy day and she is standing on a street corner when a speedy yellow cab goes right into the pothole in front of her and sprays Dr. Benes with a few gallons of lovely NYC street water. Her very professional outfit is ruined! The very resourceful doctor slips into a women's clothing store and purchases a replacement outfit using her Emory corporate card, changes clothes, and makes it to the conference with minutes to spare before giving a very successful presentation. Upon returning to her home state, she submits a travel reimbursement form for the following items to be charged to her federally sponsored research grant:

- Airfare
- Hotel
- Meals
- Replacement outfit
- Dry cleaning for wet outfit
- Taxi fare

***Would you approve all these charges for reimbursement on a federal research award?***

---

# Cost Overrun Policy

---



- Overrun /Deficit – Total Expenditures exceed the total amount authorized (budgeted) on any sponsored project agreement OR whenever line-item expenditures exceed an authorized amount and re-budgeting is not allowed.

# Cost Overrun Policy (cont..)

---

- Do not apply to cash deficits based on timing difference of payments OR to budget deficits where an additional funding authorization (budget) is known but not yet processed.
- Overruns cannot be paid from other Sponsored agreements.
- Dedicated Overrun Account for each School/Division.

# Section III Objectives Revisited

---

You should now just be able to:

- Describe the Cost Principles Policy
- Explain the difference between Direct and Indirect costs
- Describe the Cost Transfer Policy
- Describe the Cost Overrun Policy



# **SECTION IV – COST SHARING, PROGRAM INCOME, & SUBCONTRACT OVERVIEW**

# Section IV Objectives

---

At the end of this section, you should be able to:

- Define Cost Sharing
- Define Program Income
- Explain the difference between a Sub In and a Sub Out

# Cost Sharing Overview

- Cost Sharing is the portion of total project costs related to sponsored programs that is not provided by the sponsor.
- Cost sharing can be mandatory or voluntary, committed or uncommitted.
- Failure to provide the minimum cost share agreed to/required can result in returning funds to the sponsor.



# Cost Sharing Definitions

<b>General</b>	That portion of project expenses related to a sponsored agreement that is contributed by parties other than the primary sponsor and is not directly charged to the sponsored project.
<b>Federal</b>	Cost sharing or matching means that portion of a project or program costs not borne by the Federal Government.
<b>Mandatory</b>	Cost sharing required by the sponsor/program, quantifiable cost sharing volunteered in the proposal or cost sharing specified in the award document. This is determined at the outset of the project.
<b>Voluntary</b>	Non-quantifiable cost sharing volunteered in the proposal or unplanned cost sharing incurred over the course of the project in excess of that required by the project and committed as mandatory cost sharing.

# Common Sources of Cost Sharing

---

- External Partners
- Other Sponsored Programs
- Unrecovered F&A Costs
- Principal Investigator/Project Director Salaries & Fringe Benefits
- Non-PI/PD Salary Direct Costs

# Program Income

---

- Program Income is defined as “gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance.”
- Unless otherwise provided “recipients shall have no obligation to the Federal Government regarding program income earned after the end of the project period” or any extension thereof.
- Awards with program income should have a separate project for tracking and reporting.

# Program Income...

## Includes

- Income from fees for services performed such as laboratory tests
- Income generated from the use, sale, or rental of real or personal property purchased with project funds
- Proceeds from the sale of supplies or equipment purchased or fabricated with project funds
- Proceeds from the sale of software, tapes, or publications
- Income from the sale of research materials such as animal models
- Fees from participants at conferences or symposia
- Sales of products with an accompanying material transfer agreement

## Does Not Include

- Patient care credits
- Interest earned on advances of federal funds
- Receipt of principal on loans, credits, discounts, etc. or interest earned on them
- Taxes, special assessments, levies, and fines raised by government recipients

# Program Income Methods

---

- **Additive** – Used to further eligible project or program objectives by increasing the total funds available
- **Deductive** – Used to first reduce the federal share of award costs
- **Matching/Cost Sharing** – Used to finance the cost sharing or matching requirement of the award
- **Combination** - Some awards may specify a combination of the alternatives

# Subcontracts – Sub In (Emory Receives)

---

- Emory is the subcontractor to another entity.
- Fully executed Sub Agreement must be on file in OSP before award is set up in Compass.
- FGC generates invoices per terms of contract.
- Expenses must be on ledger in order to be invoiced.



# Subcontractors – Sub Out (Emory Issues)

---

- Emory issues subcontract to another entity.
- Fully executed Sub Agreement must be on file in OSP before creating purchase order in A/P system.
- PI must review and approve each subcontract invoice for payment
  - Programmatic reasons
  - Financial reasons
- RAS/Dept must **receive invoice** in A/P system before payment can be processed.
- Payments must be on ledger to be included in financial reports/invoices to prime sponsor.

# Section IV Objectives Revisited

---

You should now be able to:

- Define Cost Sharing
- Define Program Income
- Explain the difference between a Sub In and a Sub Out



# Exercise 5:

## Program Income & Cost Sharing

# BREAK

---





# **SECTION V – BILLING, FINANCIAL REPORTING, & CLOSEOUT OVERVIEW**

# Section V Objectives Revisited

---

At the end of this section you should be able to:

- State which contract types require invoices
- List the department(s) responsible for invoicing
- Explain the financial reporting process
- Explain the financial closeout process

# Billing Overview

---

- Invoicing is required for all contract types with the exception of CR\_LOC and AUTO\_SCHED\_PAY.
- FGC is responsible for all invoicing with the exception of Non-Federal CLINICAL TRIALS and DEPT TO INV contract types.
- FGC relies on Departments/RAS units to provide detailed supporting documentation required by sponsors.
- All Final Invoices require an ART and PI confirmation of final expenses.
- ***\*See copies of invoices included in booklet as examples***

# Billing Overview, cont'd.

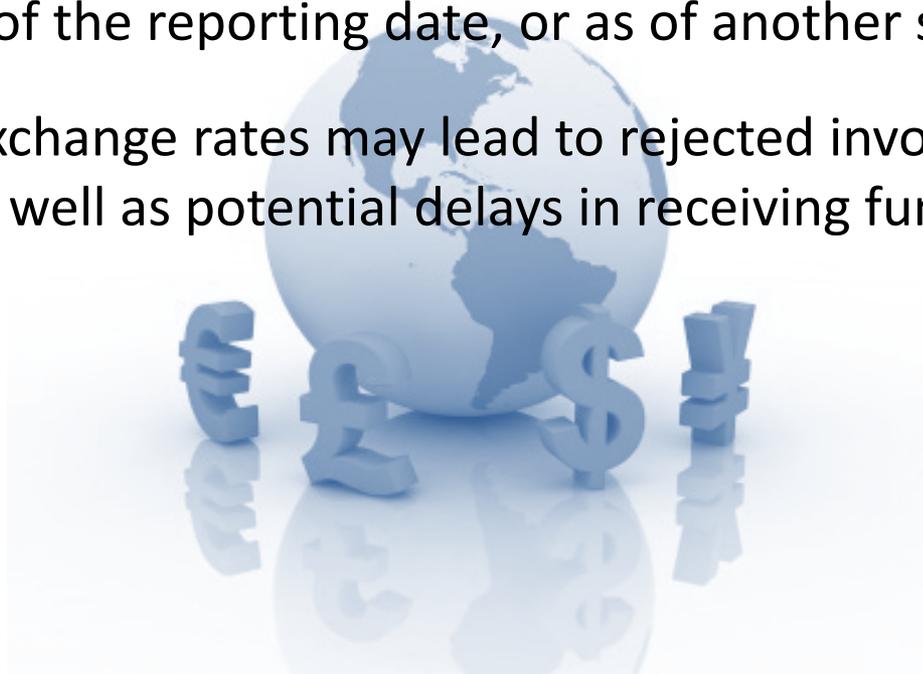
---

- The majority of invoices generated in Compass are based on **paid expenditures** that are on ledger for a specific award.
- If specifically required by sponsor, the department must put in a request to the Accounts Payable team to pay the Subaward and/or supply invoices on the date requested so it is included in a specific invoice date range.
- If particular information should be included on an invoice or financial report, the Dept/RAS should notify FGC and provide that information.

# Foreign Award Exchange Rate Information

---

- The terms of the awards received from foreign entities should dictate whether the exchange rates to be used on invoices and/or financial reporting are based on rates at the end of the budget period, as of the reporting date, or as of another specific date.
- Errors in exchange rates may lead to rejected invoices and financial reports, as well as potential delays in receiving funding.



# Financial Reporting Overview

---

- Federal Financial Reports/Financial Status Reports (FFR/FSRs) are required for contract type CR\_LOC and often for other contract types.
  - FGC is responsible for all financial reporting with the exception of Interim (IFSR) and Quarterly (QFSR) reports within established RAS units.
  - FGC relies on Departments/RAS units to provide detailed supporting documentation required by sponsors.
  - All FINAL FSRs require an ART and PI confirmation of final expenses.
  - ***\*See copies of financial reports included in booklet as examples***
-

# Financial Reporting Information (FFR/FSR)

---

- Information needed to complete a financial report includes but is not limited to:
  - Identifying final expenditures for the period
  - Verifying that F&A and Fringe are properly calculated
  - Ensuring final subcontract invoices are received, in the A/P system, and on ledger

**REMEMBER:** *Per OMB Circulars, all charges must be allowable, allocable, reasonable and consistent*

**Expenditures on Ledger = FFR/FSR**



# Consequences of Late FSRs or Absent FSRs

---

- Jeopardize Relationship with Funding Agencies
- Jeopardize Current and Future Funding Opportunities
- A-133 Audit Finding – a public report
- Negative reputation for the University



# RAS/FGC FSR Transition Timeline

---

## RAS Responsibilities one year after launch:

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



# Closeout Overview

---

- Final Progress or Technical Reports submitted by PI
- Final Invention Statements submitted by PI
- Project/Award Clean-up

# Final Progress and Technical Reports

---

## **This report is the PI's responsibility**

- Reports are submitted to the Funding Agency
  - Most are now electronic submissions that require OSP to 'hit the button' after the PI uploads the documents
- Payment could be delayed when this report is not submitted to the agency
- Keep copies in departmental/RAS unit file in case of PI departures
- PI should also retain copies
- Copy of cover letter to FGC

# Invention Statements

---

## **This report is the PI's responsibility**

- Reports are submitted to the Funding Agency
  - Most are now electronic submissions that require OSP to 'hit the button' after the PI uploads the documents and the information is confirmed with OTT
- Reports are sent to OSP, who will confirm the information with OTT
- Payment could be delayed when this report is not submitted to the agency
- Keep copies in departmental/RAS unit file in case of PI departures
- PI should also retain copies

# Award Transfers or Change of PI

---



- **Transferring an Award:**  
<http://www.osp.emory.edu/handbook/transfers.html>
- **Change of PI** - Original PI is leaving Emory
  - Open Grants & Contracts **NOT** Being Transferred
  - Not overspent
  - Progress and Technical reports up to date
  - Suitable replacement PI identified
  - Approved in writing by Dean or Director overseeing award and Funding Agency

# Award Transfers or Change of PI

---

- **Transfer Out** - PI Changing Institutions
  - Grants & Contracts Being Transferred **OUT OF** Emory
  - Typically called 'Relinquishment'
  - Approved by Dean or Director overseeing award(s)
    - Resolves Co-PI issues
    - Resolves equipment issues
  - All expenses posted
  - Progress and Technical reports up to date
  - Subsequent expenses departmental responsibility



# Relinquishment Information

---

- Relinquishments (PHS 3734)
- Forms should be completed at least 30-days prior to relinquishment date
- Project any outstanding expenses through relinquishment date
- Terminations (when the award will end)

# Section V Objectives Revisited

---

At the end of this section you should be able to:

- State which contract types require invoices
- List the department(s) responsible for invoicing
- Explain the financial reporting process
- Explain the financial closeout process

# CASE STUDY #3

---

We have a cell phone invoice from a PI to pay for calls related to a sponsored award. The cost was submitted in Compass but has not been paid in the system.

Is there a need to have the detailed pages of cell calls included when reimbursing the PI for the cell phone charges or can he/she just include the first page of the bill to submit for payment when charging to a Federal award?

If nights and weekends are free, do those calls matter?

Can this cost be included in the most recent invoice being sent to the sponsor?

# CASE STUDY #4

---

An HIV prevention research study recruits participants from a church through onsite pre-screening, website and telephone calls. Participants are randomized to one of two three-session HIV prevention interventions, and two follow-up sessions at three and six months post-intervention. Supplies are needed for the recruitment of potential participants (i.e. file folders, binders, clipboards, files cases, sign holders, tablecloths, presentation boards and other general office supplies) and for the risk-reductions workshop (i.e. nametags, bells, bowls/baskets, stop watch, mirrors, flip charts and markers, presentation materials, binders and art supplies).

- These supplies are solely for the use of participants in the study.
- The study anticipates recruiting participants throughout the course of the study.
- The Agency requires detailed expenditures on each invoice.

**Would you allow these costs on a Federal Grant?**

**How would you differentiate allowable costs vs. unallowable costs on the invoice?**

---

# CASE STUDY #5

---

A department would like to charge a personal desktop firewall router to a federal award. Because of the vulnerability of internet/networks these days and because of privacy and sensitivity issues of our work a hardware firewall (in addition of software firewall) is preferred. This is really a desktop computer accessory just like a printer or a network card. It is not institutional infrastructure equipment. It is needed to limit project data access to only project staff and allow access to University and ZORK websites that are required for this specific project from the Veterans Administration site.

**Can I charge this router to a Federal award?**

---

# Helpful Links by Section

---

## Section I – Notice of Award

### Common Funding Agencies

- American Heart Association (AHA): [www.heart.org](http://www.heart.org)
- Centers for Disease Control & Prevention (CDC): [www.cdc.gov](http://www.cdc.gov)
- Health Resources and Services Administration (HRSA): [www.hrsa.gov](http://www.hrsa.gov)
- National Institutes of Health (NIH): [www.nih.gov](http://www.nih.gov)
- National Science Foundation (NSF): [www.nsf.gov](http://www.nsf.gov)
- Robert Wood Johnson Foundation (RWJF): [www.rwjf.org](http://www.rwjf.org)
- Veteran's Administration (VA): [www.research.va.gov](http://www.research.va.gov)

# Helpful Links by Section

---

## Section I – Notice of Award

### Notice of Award Terms & Conditions

- FDP Phase VI (initiatives to streamline and reduce administrative burden):  
<http://sites.nationalacademies.org/pga/fdp/index.htm>
- NIH Salary Cap:  
[https://grants.nih.gov/grants/policy/salcap\\_summary.htm](https://grants.nih.gov/grants/policy/salcap_summary.htm)

# Helpful Links by Section

---

## Section III – Award Management Overview

- Cost Transfer Policy: <http://policies.emory.edu/7.19>
- Late Cost Transfers: <http://www.FGC.emory.edu/reporting/a-133/a133.html>
- Cost Overrun Policy:  
[http://policies.emory.edu/policy/index\\_pdf.php?policy\\_number=7.27](http://policies.emory.edu/policy/index_pdf.php?policy_number=7.27)
- Cost Sharing Related to Effort Reporting: <http://policies.emory.edu/7.17>
- Cost Sharing Guidance – Grants and Contracts:  
[www.osp.emory.edu/policies/policies/CostSharingGuidance.pdf](http://www.osp.emory.edu/policies/policies/CostSharingGuidance.pdf) - 26k -  
[2014-09-18](http://www.osp.emory.edu/policies/policies/CostSharingGuidance.pdf)

# Helpful Links by Section

---

## Section III – Award Management Overview

- FGC Policies: <http://www.FGC.emory.edu/policies/index.html>
  - Policies & Procedures: <http://www.policies.emory.edu/>
- Emory’s Financial Award Administration:  
<http://www.osp.emory.edu/handbook/-fin-award-admin/index.html>
- Emory’s Administrative Guide for Uniform Guidance Changes: [http://osp.emory.edu/documents/ugep/ug\\_admin\\_guidance\\_changes\\_kp\\_2015\\_5\\_4.pdf](http://osp.emory.edu/documents/ugep/ug_admin_guidance_changes_kp_2015_5_4.pdf)

# Helpful Links by Section

---

## Section V – Award Management Overview

- Foreign Exchange - Most common websites used:
  - <http://www.xe.com/currencyconverter/>
  - <http://www.oanda.com/currency/converter>
- FSR Checklist: <http://fgc.emory.edu/forms/index.htm>
- Closeout Checklist: <http://fgc.emory.edu/forms/index.htm>
- NIH Closeout: <http://grants.nih.gov/grants/guide/notice-files/not99-136.html>

# Helpful Links by Section

---

## Section V – Award Management Overview

- Transferring an Award: <http://osp.emory.edu/handbook/transfer.html>
- Grants Reporting Guide: <http://fgc.emory.edu/reporting/guide/index.html>
- Sponsored Programs Handbook: <http://www.osp.emory.edu/handbook/>



# QUESTIONS?



# Thank you!