GRANTS AND CONTRACTS SUPPORT GROUP
WEDNESDAY February 14, 2007

Mike Quinata OSPA Grants and Contracts Administrator (GCA), made announcements:
- Submissions to NIH via grants.gov will have the following priority: new submissions – re-submissions of proposals with errors – re-submission of proposals with warnings.
- Fringe benefit rates for federal funding for next fiscal year should be available some time in March of 07, until then it is advised to use current rate for FY 08 and increase it by 3% for each subsequent year.
- Medical benefits for GRA should be put into budget category that is NOT exempt from F&A (fringe benefits or department operating expenses).
- If a proposal has cost-share, at the time of award GCA will create MO Code for it. Departments are advised to enter only mandatory cost-share into proposals. However, even if it is not mandatory, but committed by Department at the time of proposal, MO Code will be created, cost-share will be tracked and reported.

Effort Verification Report – presented by Mike Warnock, Director of OSPA

Key points addressed:
- Instructions on the EVR form have changed. These changes are based on feedback from faculty and staff, and are designed to ease completion of the form.
- Before signing the form, the subject of the form should make sure that the form is theirs, and that their name and EmplID are correct.
- The purpose of this form is to certify an estimate of how time was spent during the previous 6-month period. This estimate should be entered in the column labeled Effort Allocation Estimate.
- Adopted tolerance for the estimate is 5%. The individual can enter a more detailed estimate of time spent if desired--whole percentages from 1-5% are acceptable.
- Sign the form
- Date the form
- If the difference between the Payroll Data percentage and Effort Allocation Estimate on any funding line is greater than 5%, appropriate Payroll Correcting Entries must be made.

Questions that were raised:
- Q. What if time allotment changed during the last month before submission of EVR?
  A. It does not matter, as the EVR is designed to summarize the data over the 6 month period it covers.
- Q. Does extra compensation constitute effort?
  A. Yes, this money is paid to do something, and doing something takes time, therefore must be included in the EVR.
- Q. If work is done on one grant, but PI is paid from another grant?
A. The Effort Allocation Estimate must be a reasonable (within 5%) estimate of how your time was spent during the period. If your pay source(s) was significantly (> 5%) different, then a Payroll Correcting Entry (PCE) must be done.

Q. Maybe the word “estimate” should be replaced with “actual”?

A. “Actual” implies a level of precision that is not required. Earlier versions of the EVR used “actual”—the result was increased confusion and wasted time attempting to be excessively precise in reporting how time was spent.

Payroll Correcting Entries – presented by Mike Warnock, Director of OSPA

In the past, there was no limit on how far back could one go to make Payroll Correcting Entries (PCE). This led to one of the audit findings for FY 2005. Currently work is being done to limit how far back most people can make a PCE. They initial plan is to limit PCEs to no further back than the beginning of the current fiscal year. In the future, the period is likely to be shortened. There are occasions where an older PCE is necessary. With appropriate documentation for these cases, a request can be made through OSPA to have these older PCEs made.

Financial Reports – presented by Jeff Cirkl and Tammy Greenup
Project Budget Variance 8 report is used to show the project-to-date expenses on a project. You need to key in the project number, Dept ID, and leave the month at current to obtain the project-to-date expenses on the grant-sponsored project. If you want to look only at the cost share or program income on the project, you need to type in the cost share or program income fund and Dept ID. You can then drill down on the hyperlinked expenses into Detail Income Statement 9 and from there you can drill down to further expense detail. If you want to look at previous month end or fiscal year, you need to type in those dates. If you want to view all sponsored project expenses, cost sharing expenses, and program income expenses you can just type in the project number and do not type in a fund or Dept ID. This will pull up all expenses, but you will not be able to drill down into Detail Income Statement 9. The revenue represents billed and/or collected revenue, but ARBI collected revenue has to be verified on Balance Sheet 1. CRR applied payments show in Detail Income Statement 9 when you drill down on the revenue.

Detail Income Statement 9 also shows the project-to-date expenses on a sponsored project. You need to key in the project number, Dept ID, and leave the month at current to obtain the project-to-date expenses on the grant-sponsored project. If you want to look only at the cost share or program income on the project, you need to type in the cost share or program income fund and Dept ID. You can then drill down on the hyperlinked expenses to view further expense detail. If you drill down on revenue you can see CRR applied payments received. The revenue represents billed and/or collected revenue, but ARBI collected revenue has to be verified on Balance Sheet 1. If you want to look at previous month end or fiscal year, you need to type in those dates. The checklist can be
Balance Sheet 1 works on a fiscal year basis so you have to type in the fiscal year you want to view. For a previous fiscal year, type in the year and June Final for the year end information. Balance Sheet 1 is useful to view before closing/inactivating a project account. If everything is at zero, the project is ready to close. If Awards Receivable-PS AR/BI is at zero, this shows all ARBI is collected. If you drill down on this you will see the payments. If A/P has a non-zero amount, a voucher is unpaid; and the project cannot be closed yet. If Cash shows a negative amount and Awards Receivable-PS AR/BI shows a positive amount, this indicates an outstanding invoice is unpaid. If Cash shows a positive balance, the PI has money left to spend. The balance on Balance Sheet 1 should match the Income Statement 9 balance.
This is the drill down on Balance Sheet 1 when you drill down on Awards Receivable-PS AR/BI. This shows the date of the billing entry (BI) and the date of the ARR (payment).

Example: 7/14/05 – Invoice 1 and 9/1/05 – Payment on Invoice 1.

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Download to Excel

Notes: This application is a service of the University of Iowa - All Rights Reserved.
Other helpful Grants reports for departmental users include:

Rpt 1: Dept Fin Management – PTD
Rpt 2: Dept Fin Management – Specified Time
Rpt 3: Awards by Investigator – PTD
Rpt 4: Awards by Investigator – Specified Time
Rpt 7: Award Listing

Reports 1, 2, 3, and 4 are for departmental use to view listings of sponsored projects. These require the Dept ID, and other fields needed such as date and PI Employee ID number.
Report 7 – Award Listing is essentially another report that will pull the same information as reports 1, 2, 3, and 4, but gives you more options such as Project Status, Sponsor ID, PI Employee ID, Bill Specialist (OSPA Accountant), Department, Report Order, Award Status, etc…