

McCormick Research Administration Reference Document: Post-Award Quick Reference

Introduction

The Business Administrator (BA) and other departmental staff are primarily responsible for the day-to-day post-award financial management of sponsored projects. However, the RA serves as an important resource, providing subject matter expertise and high-level monitoring focused on the riskiest areas or projects. The RA is also responsible for post-award actions such as No Cost Extension requests. Therefore, it's important for the RA to be familiar with post-award monitoring. This guide outlines some of the information that an RA will be expected to know or determine quickly.

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When is the project ending?

There are three different types of end dates: the "Activity" (budget period) end date, the Project end date, and the actual date the project is expected to end. Sometimes one or more of these dates coincide, but sometimes they are different. For example, you could be in year one of a three-year project with Activity end date 8/31/13 but Project end date 8/31/15. Or, you could have a subaward that lists the both Activity and Project end date as 8/31/13 but NU is expecting several more years of funding once the prime recipient receives their outyear awards.

Activity end date:

1. Use the View Valid Chartstrings panel in FASIS: Main Menu > Organizational Development > Position Management > Review Funding Info > View Valid Chartstrings*
2. Use the Project Activity panel in NUFinancials: Main Menu > Grants > Awards > Project Activity*
3. Pull up the latest Project Account Summary from your electronic library and check the line that reads "Sponsored Project Budget Detail – Activity 01 Budget Period Ending MM/DD/YY"
4. Check the top of the GM045 for the line that reads "Activity ID: 01 Budget Period Ending MM/DD/YY"
5. Other reports such as the GM044 also list this information

*These options work for any projects, irrespective of your security access

Project end date:

1. Pull up the latest Project Account Summary from your electronic library and check "Project Dts" in the "Project Details" section
2. Check the top of the GM045 for the line that reads "Project Dates:"
3. Other reports such as the GM044 also list this information

Actual end date: Review your electronic files to determine how many years were proposed and consult with the PI and/or prime institution as needed to determine whether funding is expected for all proposed years. Also, look for Option Periods, Phase II funding, and similar extensions that may be possible but not guaranteed.

How much money is left?

Option 1: Cognos Reporting

For a single project, use Cognos to run the GM045 report (Public Folders > Finance Facilities and Research Administration > School > Sponsored Programs Management > GM045 - Sponsored Project Budget Statement). The balance is listed at the end of the report. This takes into account any encumbrances and the expected F&A (overhead) that will be incurred when those charges post. To determine the balance for multiple chart strings at once, use the GM044 (Public Folders > Finance Facilities and Research Administration > School > Sponsored Programs Management > GM044 - Sponsored Project Portfolio).

Option 2: Commitment Control/Budgets Overview

Main Menu > Commitment Control > Review Budget Activities > Budgets Overview

The first time you use this, you will need to create an "Inquiry" (query) (Add New Value > type any name you like into "Inquiry Name" > Add).

For future searches, you can use your existing query.

Fill in the options (Ledger Group, Type of Calendar, etc) as shown in Figure 1 below and enter the project ID of the chart string whose balance you want to know. You must enter the project ID in both columns.

Figure 1

The screenshot shows the 'Budgets Overview' interface. At the top, there is an 'Inquiry' field with 'SM_KK' and a 'Description' field. Below this are 'Amount Criteria' buttons: Search, Clear, and Reset. The 'Budget Type' section includes 'Business Unit' (NWNUN), 'Ledger Group/Set' (Ledger Group), and 'Ledger Group' (KK_PRJ_DT). There are checkboxes for 'View Stat Code Budgets' and 'Display Chart'. The 'TimeSpan' section has a 'Type of Calendar' dropdown set to 'Detail Budget Period'. Below this is a table with columns: Select, Ledger Group, Calendar ID, From Budget Period, To Budget Period, Include Adjustment Period(s), and Include Closing Adjustments. The first row is selected, showing 'KK_PRJ_DT'. At the bottom, there are 'ChartField Criteria' and 'Budget Status' sections. The 'ChartField Criteria' table has columns: ChartField, ChartField From Value, ChartField To, ChartField Value Set, and Update/Add. The 'Project' row is highlighted with '80012345' in both 'From Value' and 'To' fields. The 'Budget Status' section has checkboxes for 'Open', 'Closed', and 'Hold'. At the bottom of the interface are navigation buttons: Save, Return to Search, Previous in List, Next in List, Notify, Refresh, Add, and Update/Display.

Figure 2

This is a close-up screenshot of the 'Budgets Overview' interface, focusing on the 'Amount Criteria' section. The 'Search' button is circled in red. The 'Inquiry' field contains 'SM_KK' and the 'Description' field is empty.

Click the yellow "Search" icon to view results (See Figure 2). If you use the Enter key, you will save your query rather than running it.

The results will display a summary of funds available (Figure 3) along with detailed line-item balances. Note that these amounts do not include anticipated F&A on encumbrances.

Figure 3

Budget Overview Results																																															
	Ledger Group	Fund	Dept	PC Bus Unit	Project	Activity	Account	Budget	Expense	Encumbrance	Pre-Encumbrance																																				
<p>Budget Overview</p> <p>Business Unit: NWUNV</p> <p>Ledger Group: KK_PRJ_DT Grants Detail</p> <p>Type of Calendar: Detail Budget Period</p> <p>Amounts in Base Currency: USD</p> <p>Revenue Associated: <input type="checkbox"/></p> <p>Return to Criteria Max Rows: <input type="text" value="100"/> Display Options <input type="button" value="Search"/></p> <p>Ledger Totals (12 Rows)</p> <table border="0"> <tr> <td>Budget:</td> <td>74,985.00</td> <td colspan="2">Net Transfers:</td> <td>0.00</td> </tr> <tr> <td>Expense:</td> <td>17,172.50</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Encumbrance:</td> <td>0.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Pre-Encumbrance:</td> <td>0.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Budget Balance:</td> <td>57,812.50</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Associate Revenue:</td> <td>0.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Available Budget:</td> <td>57,812.50</td> <td></td> <td></td> <td></td> </tr> </table>													Budget:	74,985.00	Net Transfers:		0.00	Expense:	17,172.50				Encumbrance:	0.00				Pre-Encumbrance:	0.00				Budget Balance:	57,812.50				Associate Revenue:	0.00				Available Budget:	57,812.50			
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What future money and/or time is expected?

This question is difficult to answer based on a single report, database, or query. It requires knowing the history of the proposal and award, understanding the sponsor’s typical funding structure or method, and constantly tracking changes. The following are some considerations to keep in mind when answering this question.

In the simplest cases, a certain amount of time and funding was proposed (e.g. \$100,000 per year for three years) and that amount, or something very close to it (e.g. \$98,000 per year for three years), is awarded. In these cases, you can use the proposal budget or award documents to easily determine where you are in the project and what, therefore, is left. If you have received two years of this three-year award, for example, you have one year and \$95,000 left to receive. Some, but not all, of the possible complicating factors are listed below:

1. Revised Budget: Some agencies, such as NSF, may request submission of a revised budget during the award negotiation or issuance. This could be a simple decrease in annual funding, but entire years of the project can also be cut. When this happens, the approved revised budget should go into the file, and you should refer to that document rather than the proposal budget as your basis for what to expect from the agency.
2. Unofficial Revised Budget: Some agencies, such as NIH, may issue an award notice with less time or funding than anticipated without asking the PI or institution to submit a formal revised budget. The award notice may contain some information about why or how the budget was reduced, but not necessarily. In these cases – especially if the reduction is significant – you may wish to work with the PI to develop a revised budget for internal use. At a minimum, you should refer to the information in the award notice, rather than the proposal, to determine how much additional funding is anticipated. You may also need to update subaward and subproject allocations. Your PI should decide whether the subawardee or collaborator should receive a proportional reduction, or perhaps carry a lower/higher burden of the budget cut depending on their component’s importance to the overall project scope.
3. Revisions to Outyear Funding: Along with any reductions implemented at time of initial award issuance, you may see further reductions in later years of the project. For example, NIH routinely implements small cuts (2-3%) from the amounts anticipated to operate within reduced federal budget allocations. These will likely not warrant

development of a full revised budget, but you should keep them in mind. As with Scenario #2, you may need to revisit subaward or subproject budgets.

4. Subawards: When Northwestern receives a flow-through award (e.g. NSF via University of Chicago), the scenarios described above can all apply, with the additional possibility that the prime recipient (in this case, University of Chicago) could decide to change amount of funding or time even if the originating sponsor (NSF) does not. Also, whereas it's highly unlikely that a sponsor will decide to reduce the number of years in the project once the project starts, outyear subaward funding is not guaranteed.

Generally, the prime and subaward PIs have a good relationship and Northwestern's subaward is needed to complete the project. However, the prime PI could become dissatisfied with Northwestern's work and change to a new collaborator, move to a new institution and relinquish the entire award, or run out of funding for his lab's work and need to cut off the collaboration. Finally, the most likely scenario is that you will receive outyear funding under a subaward but it will be late. It's important to keep in touch with the prime recipient to make sure you know whether amendment issuance is simply late or may not be coming at all.

5. Option Periods: Some agencies, such as DOD, may be very clear and the proposal and/or award stage that some of the funding is guaranteed and some is not. There will be a "Base Period" of a certain time and dollar amount that the sponsor agrees to fund. The non-guaranteed increments of time and funding, called "Option Periods" or "Option Years," may or may not be released depending on project progress and whether the sponsor has funds available.

6. Incremental Funding: Most sponsors release most of their funding allocations in one-year increments, or at least in regular, even amounts. Occasionally, however, DOD or DOE will utilize a mechanism called "incremental funding." In this method, the sponsor issues increments based on how much money they have available. These increments may arrive in irregular amounts at unpredictable intervals. The total expected amount for each year will be known up front, but the flow of money may be completely inconsistent with the rate of spending, leading to the need to "deficit spend" in the hope that the award will be replenished soon. Communication between the sponsor and PI can sometimes help you know what to expect, but there isn't an easy way to predict or manage this funding.

7. Strange Occurrences: Even in the situations where Northwestern feels very comfortable that outyear funding is "guaranteed" to arrive at a certain level, there is always a minute risk that something strange will go wrong. A sponsor could go bankrupt, a program officer could decide that the PI's progress has been completely unsatisfactory, the national economy could implode... nothing is truly guaranteed. This works both ways, too – sometimes a sponsor will decide to give you a whole year of funding early! Frequent review and assessment of risks are your best tools to mitigate these exceptional circumstances.

Finally, because there isn't necessarily a simple answer to this question but it comes up frequently, it may be helpful to maintain a shared spreadsheet with your department where you list the current expected outyear plans – at least at a very general level (see Figure 4 for an example). Also, it's important to maintain regular dialogue with the PI, sponsor, and OSR, especially when an activity or project period end date is approaching.

Figure 4

No additional \$/time expected.
No additional \$/time expected.
No additional \$/time expected.
No additional \$/time expected.
No additional \$/time expected.
Close-out in process.
New \$/time expected by March 2013.
New \$/time expected by February 2014.
New \$/time expected by September 2013.
New \$/time expected by September 2013.
New \$/time expected by September 2013.
New \$/time expected by August 2013.
New \$/time expected by April 2013.

Is this a fixed-price contract?

Most awards in McCormick are grants, and most non-grants are cost-reimbursable contracts where ASRSP (Accounting Services for Research and Sponsored Projects) sends periodic invoices that the sponsor pays (the way you pay a credit card bill after the fact). However, a minority are fixed-price contracts, which have special rules.

Figure 5

Summary Data	
Pricing Method	Fixed Price
F&A Base	
F&A Rate Type	
Submitted in response to the ARRA?	<input type="checkbox"/>

The award letter or agreement should explain the type of contract, but the best way to find a definitive answer is by opening the award in InfoEd Proposal Tracking (PT). At the bottom of the Summary page, you will see that the Pricing Method is either “As Incurred” or “Fixed Price” (see Figure 5, above).

How much “cash” has actually been received by NU?

It’s usually irrelevant how much actual cash we have on hand, as long as there is an available balance in the chart string, but here’s how to find this information.

1. Use Cognos to run the GM045 report (Public Folders Finance Facilities and Research Administration > School > Sponsored Programs Management > GM045 - Sponsored Project Budget Statement)
2. Locate the “Total Payments Applied”

This shows the amount of funding that NU has actually received, which is often less than the amount appropriated (available to spend). Some sponsors send all of the money up front, but most either pay based on invoices sent by ASRSP or per a predetermined payment schedule (e.g. 25% of the funding each quarter). Note that this method will not work on awards established prior to November 2008 (NUFinancials Implementation). Contact ASRSP for assistance on those awards.

What subawards and/or subprojects are associated with this award?

To determine whether there are any subawards (awards NU makes with project funds to other institutions) or subprojects (separate chart strings at NU associated with the main award), review the InfoEd PT (Proposal Tracking) record. Under the “Submissions” tab for the project, there are folders for “SubContracts” and “SubProjects,” labeled with the number of each (see Figure 6)

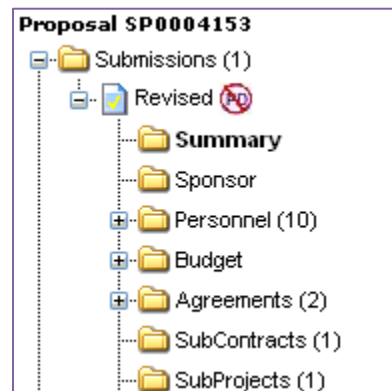


Figure 6

Do we have approval to undertake animal and/or human subjects research on this project?

Human subjects approvals are provided by the NU IRB (Institutional Review Board). If human subjects research was part of the project, there should be an approved protocol letter on file matching the funding source and project title.

Human subjects research should be indicated on the OSR-1 (if there is a copy in your electronic library) and/or the Proposal Routing Form in PD (InfoEd Proposal Development). IRB approval letters should also be kept in your electronic files. You can also ask the PI for a copy, ask him to grant you access to the study in the eIRB system, or email irb@northwestern.edu to request a copy.

Note that approval to conduct human subjects research does not automatically constitute approval to compensate research subjects – some studies are only allowed to recruit unpaid volunteers. Details about compensation are contained within the IRB application itself and the approved consent form that has been prepared for the subjects to sign.

Animal research approvals are provided by the IACUC (Institutional Animal Care and Use Committee). If vertebrate research was part of the project, there should be an approved protocol letter on file matching the funding source and project title.

Human subjects research should be indicated on the OSR-1 (if there is a copy in your electronic library) and/or the Proposal Routing Form in PD (InfoEd Proposal Development). IACUC approval letters should also be kept in your

electronic files. You can also ask the PI for a copy. If he does not have one, you will need to secure his approval for you to see it and forward that written approval to acuc@northwestern.edu to request a copy. They will not provide one without documented PI approval.

Is a particular “account code” open on this project?

An “account code” is the five-digit numerical designation for either a budgetary or expense “account.” In NUFinancials terminology, an “account” is a financial category, such as supplies, travel, or salary.

It’s important to know the difference between budgetary accounts (which are used only for sponsored projects) and expense accounts. The accounts that OSR opens and/or funds are called budgetary accounts. An example is 60010, “Academic Personnel.”

Opening a budgetary account allows spending on any expense accounts that roll up to it. Once OSR opens 60010, you can spend on 60011 (Faculty Salaries, Regular), 60076 (TGS Research Assistants), etc. Therefore, if you need to place an expense on an expense account, you need to know which budgetary account it rolls up to and whether that budgetary account is open.

Option 1: Project Account Summary

OSR sends a Project Account Summary (often referred to as the “PAS”) as part of the award mailing email for each new award or award increment. These should be saved in your electronic library. They’re static pdfs, so they may quickly become outdated, but they’re a good first reference to see what was open the last time OSR prepared an award mailing. A disadvantage of this method is that the PAS lists the account descriptions (e.g. Supplies) rather than the account codes (e.g. 73000).

Option 2: GM045

If you have access to the chart string in NUFinancials, you can run the GM045 for a more current list than the PAS. You can also run the PAS manually (GM033). The GM045 lists all open budgetary accounts on a chart string, and the data refresh overnight. It will only show corresponding expense accounts where there have been expenses, but the other corresponding expense accounts are still available because they are opened automatically when a budgetary account is opened.

Option 3: Commitment Control/Budgets Overview

You can use the same procedure described above under “How much money is left?” to view open budgetary accounts via the Budgets Overview panel. This information is “live” – no update delay – but is also constrained by your NUFinancials access.

Option 4 (Payroll Only): View Valid Chartstrings Panel

If you’re only concerned with a payroll expense account, you can see the open payroll expense accounts on any chart string at the University using the View Valid Chartstrings panel in FASIS: Main Menu > Organizational Development > Position Management > Review Funding Info > View Valid Chartstrings.

Disclaimer on Closed/Deactivated Accounts

Occasionally you will run across an account that appears to be open, or even has prior expenses on it, but is not allowing charges. This can happen when account is opened and then closed down. Closed accounts do not disappear from reports or NUFinancials panels. You should review your award information to determine whether the account was closed down for an appropriate reason (e.g. it was opened by accident and is not allowable) before asking OSR to re-open it.

References:

OSR NUFInancials Accounts Guide: http://www.research.northwestern.edu/osr/account_guide.html

Project Café Grants Account Tree: <http://ffra.northwestern.edu/resources/tips.html#grantstree>

What reporting requirements exist for this award and how is the RA/OSR involved?

In general, the RA and OSR are not involved in annual, final, or other reporting. There are a few exceptions, which can be found as follows.

ARRA awards:

There are a small number of active American Recovery and Reinvestment Act ("Stimulus Funding") awards remaining at Northwestern. These require quarterly activity reports, which are coordinated by ASRSP. If you have an ARRA award, it will use fund 611 or 621, and ASRSP will provide email notifications when reports are due with instructions for completion. PIs can submit this information on their own, but many delegate that responsibility to the RA.

NIH awards:

If the direct sponsor of the award is the National Institutes of Health (or any one of the component Institutes, such as National Cancer Institute), each annual progress report will require OSR review and submission and should be coordinated by the RA. Most are submitted electronically, but a few mechanisms such as training grants still require paper report submission. The NIH award notice will explain what type of annual reporting is required. Final reports do not require RA involvement. The PI may have questions about this process, but you can direct him to the appropriate documentation.

NIH flow-through:

If Northwestern is receiving NIH funds via another institution in the form of a subaward, NIH policy does not require the other institution to collect institutionally-endorsed progress report materials from Northwestern. However, some institutions may choose to require this information from their subrecipients. They may also ask you for some information less formally, such as a list of people who worked on the project. In either of those cases, you can expect the other institution to contact you and let you know exactly what they need.

Special Circumstances:

Some small non-federal sponsors or specific programs may have unusual reporting requirements. If your award is anything other than a standard FDP/RTC award or subaward, you should read the Project Account Summary notes and the entire contract or agreement to see if special reporting requirements are mentioned. It is best to coordinate how these reports will be handled when the award is first issued rather than waiting until the first report is due.

References:

ARRA Reporting at Northwestern: <http://www.northwestern.edu/asrsp/arra.html>