Contract and Grant Accounting
Post Award Process

THE UNIVERSITY of NEW MEXICO
Our Role

In the Post-Award Process

To assist the Principal Investigator and department in achieving the Statement of Work of the sponsored project, while maintaining sufficient fiscal controls to ensure compliance with:

- Terms and conditions of the award, as well as state, local, and federal regulations (OMB A-21 and A-110)
- Generally Accepted Accounting Principles (GAAP)
- University Business Policies and Procedures (UBPP)
What We Do

• Set up Grant code, Fund code, request Index code, and set up budget
• Review and Approve Expenditures
• Bill Agencies
• Collect Receivables
• Submit Financial Reports
• Close Out Awards
• Respond to Audits
• Manage Effort Certifications
• Subrecipient Monitoring
Request for Approval to Spend Funds

• Principal Investigator (PI) is to initiate this form when a specified amount of money during a specified period is requested prior to the receipt of a fully executed award.

• Located on our web page http://www.unm.edu/~cgacctng/ under the Forms tab.
Index Request

• Be aware on RTSF some agencies are now cutting budgets and stopping awards due to economy

• One staff person setting up all new Indices to speed up process
Review Monthly Expenditures

- Review monthly University expenditure reports for accuracy
- Review and approve requests for reimbursement (billings)
- Timely correction processing of salary and non-salary expenses
- Subaward Monitoring
- Ensures accurate effort and fiscal reporting
- PI is responsible for over spending
Document Processing Tips

• PZAREDS—be sure to change to “complete” when you are ready for it to be approved.

• Sample business purpose:

“Dr. Joe Smith worked on this project during January. Salary was not directly charged to this grant index originally because the funding was delayed from NSF. Requested by Dr. Joe Smith. Barbara West 7-7604.”
Document Processing Tips

• DPI/DPEZ-Do not approve in queue until supporting paperwork is ready to send to core office

• JV Text-description of the cost (original date and doc #), reason for transfer, explanation as to how the receiving sponsored award benefits from the cost, justification of allowability of the cost to receiving sponsored award
Admin/Clerical Costs

• DHHS audit of admin/clerical costs at Duke University resulted in $1.7 million in disallowed costs

• Must be “major projects” which are defined as projects that require extensive support
General Purpose Costs

• Office supplies are normally treated as F&A costs because they can not be identified specifically and readily to a project
• Utilities, Payroll, A/P, etc. are examples
• Laptop used solely for project but employee had only 5% of time charged to project
Sandia Audit

- Audited $13 million in expenditures over a period of 5 years.
- Only $22,000 in disallowed charges.
- Foreign travel must have approval from Sandia contracting representative PRIOR to traveling!
Audit Triggers

- Change in level of effort >25% for key personnel
- Change in PI
- Update Signature Authorization Form
American Recovery and Reinvestment Act (ARRA)

• Grants and Funds will have an identifier in Banner to indicate they are ARRA
• Attribute on both Grant and Fund
• All titles will start with “ARRA-”
• Required to report 10 days after end of each calendar quarter
• Reporting on jobs created and retained
Closeout Process Using Workflow

• Monitor report for your department FRH0005 in Hyperion

• If you want a proxy to be able to view the worklist, email bwest@unm.edu
Closeout Statistics

• Closed 736 funds as of July 31, 2009
• Goal is to close 1200 during calendar year 2009
• Will be sending three notices:
  – the original workflow email
  – 2nd follow up notice
  – third notice from Ava Lovell. If no response received we will proceed to close the fund
New Invoice Certification Workflow

• Receive monthly invoices on cost reimbursable contracts via workflow
• Sent to Account Administrator and copy to Fund Financial Manager
• Provides opportunity to review expenditures and notify Contract and Grant Accounting of any errors
Banner 8 Enhancements

- Web based Effort Certification
- Locks records for redistributions after effort has been certified
- Salary reallocation in self service
- Multi-year encumbering of salaries
Financial Services Support Center

• Staffed by Financial Services Employees
• http://www.unm.edu/~fssc/
• Phone line: 7-Finance HeLP (277-3457) Hours: (8:00am to 12:00pm and 1:00pm to 5:00pm Mon-Fri)
• Finance training recommendations
Finance Self Service

• Finance Self Service provides an intuitive user-friendly interface to Banner via LoboWeb

• Using Self Service you will be able to:
  – Approve PRs, JVs and DPIs and View Document Approval history
  – Query Finance Transactions with drill down capabilities to access detailed information and viewing of related documents
  – Export/download capabilities to Excel for further analysis
Banner Channels

• Financial Advisor Channel
  – Provides financial information on restricted or unrestricted indices by Fund and Org
• Finance Alerts Grants for PI
  – Provides notification of days until Grant ends
• Approval Alerts
  – Provides ability to review and approve documents in self service
• My Account
  – Provides information on your student account
• My Worklist
  – Displays finance workflow activities that require action
Banner “tips & tricks”
The project start and end date are shown on the Main screen.
The Primary Investigator, Fiscal Monitor, and Department Contact are listed on the Personnel Tab.
The Fund Financial Manager is the person responsible for the fund/index.
The budget period end date is the end date of the fund. This can be different than the end date of the project, shown on FRAGRNT.
To view the overexpenditure index, click next block and then click the entry query button. Enter the fund and click the execute query button.
To view multiple funds associated with a grant, click the Fund Summary box.
To view multiple funds associated with a grant, click the Fund Summary box.
The dates can be changed to view expenses for specific periods of time
<table>
<thead>
<tr>
<th>Account Type</th>
<th>Adjusted Budget</th>
<th>Activity</th>
<th>Commitments</th>
<th>Available Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000 Faculty Salary Detail Gen</td>
<td>400,175.00</td>
<td>310,592.37</td>
<td>0.00</td>
<td>89,485.63</td>
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<tr>
<td>2020 Administrative Professional Gen</td>
<td>304,242.00</td>
<td>281,768.18</td>
<td>0.00</td>
<td>22,473.82</td>
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<tr>
<td>2040 Technician Salary Detail Gen</td>
<td>7,316.00</td>
<td>20,912.86</td>
<td>0.00</td>
<td>-13,596.86</td>
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<tr>
<td>2060 Support Staff Salary Detail Gen</td>
<td>10,245.00</td>
<td>0.00</td>
<td>0.00</td>
<td>10,243.00</td>
</tr>
<tr>
<td>2080 Gra To Ra Pa Salaries Gen</td>
<td>269,965.00</td>
<td>257,635.86</td>
<td>0.00</td>
<td>101,927.14</td>
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<tr>
<td>2010 Student Salaries Gen</td>
<td>0.00</td>
<td>49,219.75</td>
<td>0.00</td>
<td>-49,219.75</td>
</tr>
<tr>
<td>2030 Temporary Salary Gen</td>
<td>59,265.00</td>
<td>0.00</td>
<td>0.00</td>
<td>59,265.00</td>
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<tr>
<td>2130 Tuition Waivers Gen</td>
<td>53,655.00</td>
<td>30,794.50</td>
<td>0.00</td>
<td>22,860.50</td>
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<tr>
<td>2140 Discounts Gen</td>
<td>0.00</td>
<td>1,179.70</td>
<td>0.00</td>
<td>-1,179.70</td>
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<tr>
<td>2150 Other Staff Benefits Gen</td>
<td>190,925.00</td>
<td>135,345.77</td>
<td>0.00</td>
<td>54,979.23</td>
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<tr>
<td>2160 Catastrophic Leave Expense</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2159 Other Post Tuition Compensation Gen</td>
<td>4,274.00</td>
<td>2,326.25</td>
<td>0.00</td>
<td>1,947.75</td>
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<tr>
<td>3100 Office Supplies General</td>
<td>7,800.00</td>
<td>6,330.98</td>
<td>0.00</td>
<td>1,469.02</td>
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<tr>
<td>3140 Computer Software Gen</td>
<td>0.00</td>
<td>620.00</td>
<td>0.00</td>
<td>-620.00</td>
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</tbody>
</table>

Net Total: 1,414,975.00 1,104,926.22 0.00 300,048.78
To find the fund associated with an index, click the enter query button and enter the index. Click the execute query button and the FOAPAL elements for the index will be displayed.
FGITBAL

Claim on Cash
(A0CC is your true cash position)
<table>
<thead>
<tr>
<th>Fund Code</th>
<th>Grant Code</th>
<th>Invoice Number</th>
<th>Adjustment Number</th>
<th>Bill Date</th>
<th>Bill Amount</th>
<th>Outstanding</th>
<th>Paid</th>
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</thead>
<tbody>
<tr>
<td>2800MN</td>
<td>2800M</td>
<td>4</td>
<td>0</td>
<td>16-APR-2008</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
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<tr>
<td>200MD</td>
<td>2800M</td>
<td>1</td>
<td>0</td>
<td>04-OCT-2007</td>
<td>7,500.00</td>
<td>.00</td>
<td>7,500.00</td>
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<td>200MD</td>
<td>2800M</td>
<td>2</td>
<td>0</td>
<td>06-NOV-2007</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
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</tbody>
</table>

Total: 7,500.00
<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Billing</td>
<td>3,352,830.11</td>
</tr>
<tr>
<td>Retainage Withholding</td>
<td>0.00</td>
</tr>
<tr>
<td>Net Billing</td>
<td>3,352,830.11</td>
</tr>
<tr>
<td>Payments and Transfers</td>
<td>4,997,409.71</td>
</tr>
<tr>
<td>Refunds</td>
<td>0.00</td>
</tr>
<tr>
<td>Net Due</td>
<td>355,429.40</td>
</tr>
<tr>
<td>Unbilled Charges</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Outstanding</td>
<td>355,429.40</td>
</tr>
<tr>
<td>Held Charges</td>
<td>0.00</td>
</tr>
<tr>
<td>Grand Total</td>
<td>355,429.40</td>
</tr>
</tbody>
</table>

Summary Balance:

- Unbilled or Held: 0.00
- Billed: 151,534.94
- 0 - 30: 151,534.94
- 31 - 60: 56,306.56
- 61 - 90: 0.00
- Over 90: 47,586.96
- Total Billed: 355,429.40
- Payment Withholding: 0.00
Enters index, grant, or fund and click the Submit Query button.
Finance Self Service cont’d

Information displayed is from Banner
Please Call If You Have Any Questions

Post-Award main campus & branches
277-4721
http://www.unm.edu/~cgacctng/