

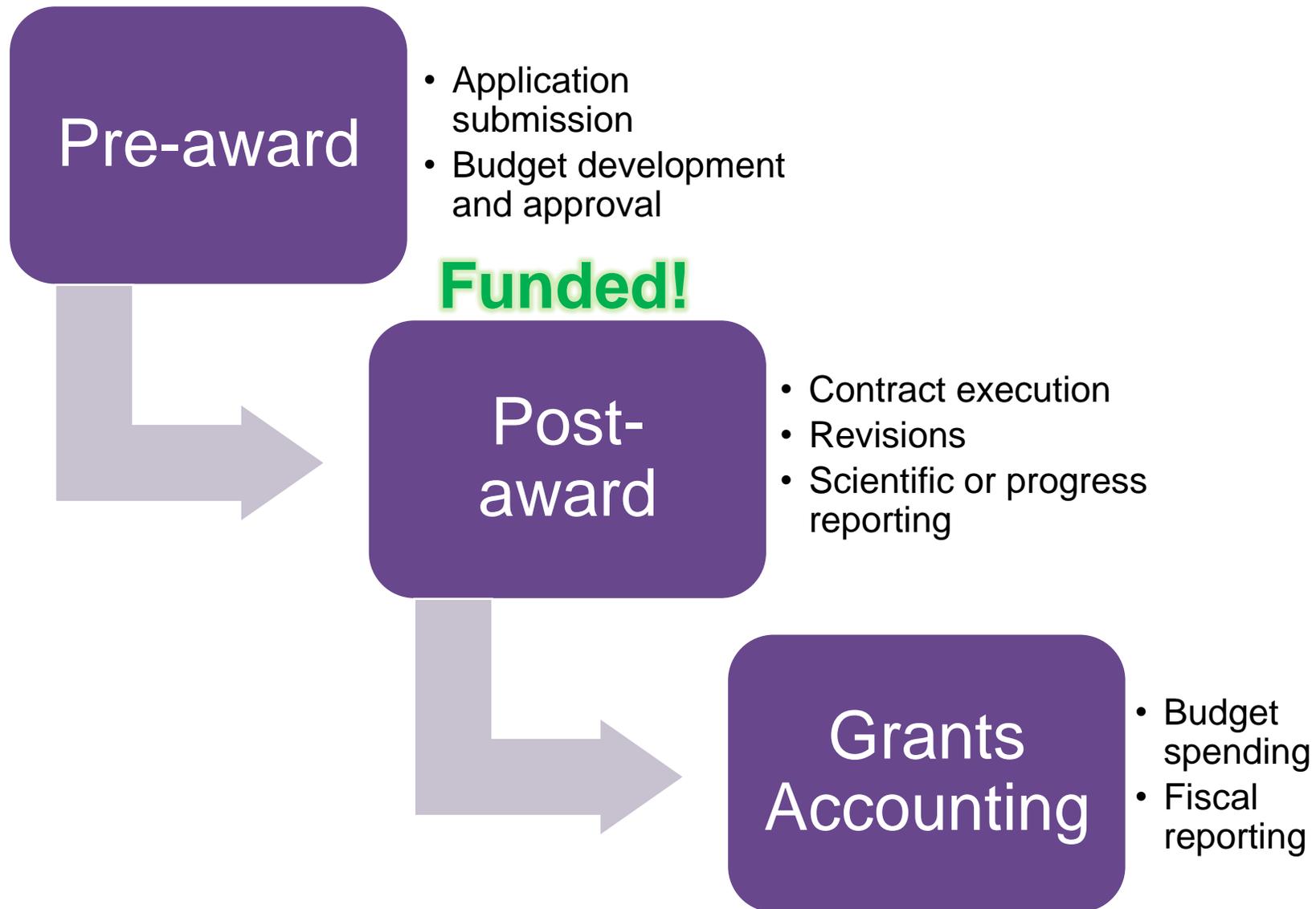
An Interactive Workshop on Grant Budgeting and Accounting

Office of Grants & Contracts
Grants Accounting



SIU MEDICINE
FORWARD. FOR YOU.

THE GRANT LIFE CYCLE



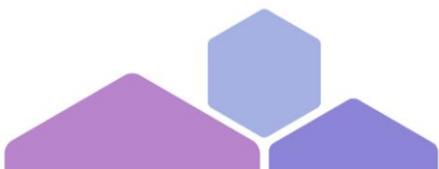
Pre-award

PROJECT BUDGET



- Know and understand all budget requirements and forms (Read Instructions/Guidelines!)
 - Funding Agency
 - Office of Grants and Contracts
- Internal Requirements:
 - Budget, Justification, Cost Sharing form, and Application Certification are due **2 weeks** prior to application deadline
 - Completed and final applications due **3 business days** ahead of deadline

<http://www.siumed.edu/adr/grants/process/grant-submission-process-forms.html>



WHO SHOULD BE ON YOUR TEAM?

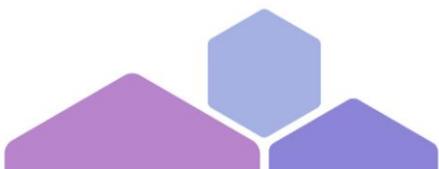
- Principal Investigator (Program Director)
- Other Clinicians or Scientists
- Clinical Research Coordinator or Project Manager
- Statistician
- Fiscal Officer
- Others?



OTHER DEPARTMENT PERSONNEL



- Communicate with faculty and staff in all participating departments:
 - Co-investigators
 - Fiscal Officers
 - Department Chairs (must approve budget)
 - Statistician (CCR) statistics@siumed.edu
 - Study Coordinators (CCR, SCI)



SUBAWARD PERSONNEL



- **Subrecipient Commitment Agreement Form**

<http://www.siumed.edu/adr/grants/forms/subrecipient-commitment-form.html>

- Budget will be affected
- Due with budget materials, two weeks in advance
- Involves critical subaward information needed for the application

- Contact Grants Office as soon as possible to begin completing this document: grants@siumed.edu





I can include raises for individuals in grant budgets.
True or False

- **FALSE:** Mandatory to use current salary bases
 - Against federal regulations to increase salaries based on grant funding
 - Additionally, individuals must use the current and approved fringe benefit rates



PERSONNEL



The current fringe benefit rate for all personnel is 58.3%.

True or False

- **FALSE:** Employee status determines fringe rate.

<http://www.siumed.edu/adr/grants/policies/rate-information.html>

- Full Time/Part Time
- Retired/Emeritus
- Extra Help
- Postdoc Fellow
- Graduate Student



PERSONNEL



I can be more than 100% grant funded.
True or False

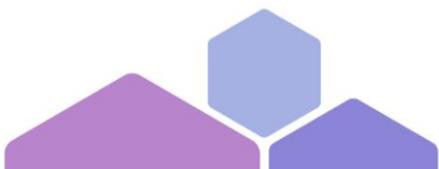
- **FALSE:** No individual can be >100% committed.
 - Department fiscal officers are responsible for tracking each individuals' awarded FTE percentages.
 - Awarded FTE includes funded and in-kind commitments
 - >100% committed is an auditable finding
- Waiver Request for Voluntary Cost Sharing:
<http://www.siumed.edu/adr/grants/forms/waiver-request-voluntary-cost-sharing.html>



VOLUNTARY COST SHARING



- Sample Scenario: Lab tech, Fred, will spend 2 days each week (40% FTE) on a project. The application includes 30% of Fred's time in the budget.
 - How much of Fred's time is cost shared or in-kind?
10% is requested in-kind
 - Who is responsible for paying the cost shared amount (salary and fringes)?
Fred's Department
 - Who must approve Fred's cost shared percentage?
Fred's Department Chair



SUPPLIES



I am buying an electronic piece of equipment for \$3,000. I should include this item in Equipment.

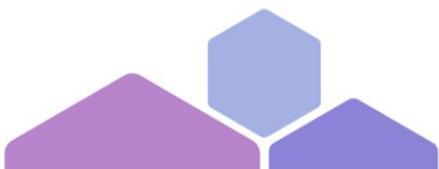
True or False

- **FALSE:** All items under \$5,000; e.g., equipment that costs <\$5,000 = Supply/Commodity

I only include animals in supplies and their per diem in another line item.

True or False

- **FALSE:** Include animals and per diem and shipping in the Supply/Commodity category



EQUIPMENT



Equipment is included in the Modified Total Direct Cost calculation to determine the Indirect Cost amount.

True or False

- **FALSE:** Equipment does not generate Indirect Costs



TRAVEL



- Who is going where and why?
- When applicable, follow program announcement requirements to attend agency meetings
- Consider the following when calculating and justifying:
 - Transportation (airfare, mileage reimbursement, parking, etc.)
 - Hotel accommodations
 - Per diem
 - Team meetings with out of state collaborators



CONTRACTUAL EXPENSES



- Core Facilities
 - Flow Cytometry
 - DLAM
 - Research Imaging Core
 - Molecular Core
- Publications
 - Cost of Open Access
- Subawards <\$20,000 total



CONSORTIUM / SUBAWARDS



- Subrecipient (subaward) documents
- Federal application requirements
- Cost implications on award limit:
 - **Total Costs:**
(primary and subaward direct and indirect costs)
 - **Total Direct Costs:**
(primary direct costs + subaward direct and indirect costs)
 - **Total Direct Costs less Consortium F&A:**
(all primary direct costs + subaward direct costs)



QUESTIONS?



- Website: <http://www.siumed.edu/adr/grants/process/grant-submission-process-forms.html>
- E-mail: grants@siumed.edu

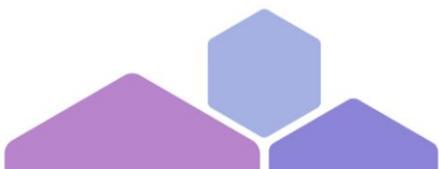


Post-award

ADVANCE ACCOUNT REQUEST



- Purpose
 - To set up an expenditure account.
- Do we really need one?
 - It is advisable to submit an AAR to ADR. There may be a delay between receipt of the award notice and the account being established by Grants Accounting, upon receipt of a completed Grant & Contract Award Acceptance form from ADR.
- What happens if the grant does not get awarded?
 - The department will be responsible for covering the expenditures.



PROCESS AWARD DOCUMENTS



- Who negotiates and processes the Agreements/Research Contracts?
 - ADR Office of Grants and Contracts
- Who signs the award documents?
 - The Interim Associate Dean for Research has the authority to execute award documents. In his absence, ADR secures a signature from Dr. Kruse or the Associate Provost for Finance and Administration.
- What is a Grant and Contract Award Acceptance (GCAA) form? Who prepares it?
 - This form is completed by ADR upon receipt of an award. It is a 3-page in-house document that summarizes information about the award. It is forwarded to Grants Accounting for final completion.

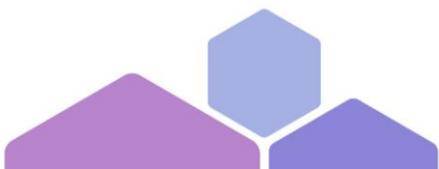


SUBCONTRACTS AND SUBAWARDS



Before Execution

- Does the PI prepare a document on their own?
 - No, the PI works with ADR Grants and Contracts Office.
- Are there templates available? If so, where are they located?
 - Yes, www.siumed.edu/adr/grants Subcontract Process
- When are they drafted?
 - Close to confirmation of receipt of an award notice or upon receipt of the award.
- What is the role of ADR Office?
 - ADR is the processor/liaison and works with Legal to prepare an acceptable legal document. ADR also negotiates terms of the subcontract with the vendor.



SUBCONTRACTS AND SUBAWARDS



Executing the Subcontract/award and Beyond

- How long does it take to process one from development through execution?
 - Allow 4-6 weeks
- Who is authorized to sign a subcontract/award?
 - Final execution is by the Interim Associate Dean for Research. The PI and Department Chair may also need to sign the contract.
- What happens if it needs to be changed after execution?
 - Contact grants@siumed.edu to negotiate all revisions to the legal document.
- What if SIUSOM is the subcontracted party?
 - ADR, as liaison, reviews, completes and processes the documents. The Interim Associate Dean for Research also signs these documents.



CONTRACT STATUS



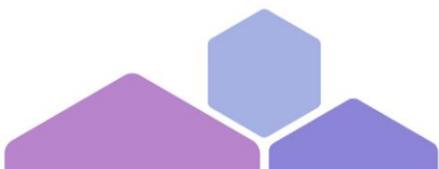
- Very important to continually communicate throughout the negotiation and execution process
 - ADR Office of Grants and Contracts
 - Department/Division Fiscal Officers
 - PIs
 - Funding Agencies
 - Subaward sites
 - Primary award sites, if SIUSOM is subaward



REVISIONS



- Can revisions be made to the award/contract?
 - What types of changes are allowable?
 - This information is defined in the award/contract.
 - Does the PI or Fiscal Officer just change on their own?
 - No, the ADR Grants and Contracts Office is the liaison in requesting revisions.
- Is approval for the revisions needed by someone else?
 - It is defined in the award/contract, if prior approval is required by the awarding agency.
- Who initiates this process?
 - The PI contacts grants@siumed.edu to request a revision.
- Who negotiates the revision?
 - The ADR Office of Grants and Contracts
- When should this be done?
 - Before any changes are implemented.
- What information is needed?
 - The specifics of the change, such as the budget, time extension, justification for changes, etc.
- What is a Grants Accounting Change Request (GACR) form and where is it sent?
 - This is completed and forward to grants@siumed.edu upon approval of a revision. This form is also completed when in-house budget changes are necessary



REPORTING



- There may be technical and/or financial reporting required; it is stated in the award/contract conditions/requirements.
 - Type and frequency of reports and due dates vary. This information will be in the notice of award or contract.
- Who submits the reports?
 - The PI submits the report, in most cases, and sends a copy of the report to grants@siumed.edu for filing
 - The ADR Grants and Contracts Office Authorized Representative may be required to review and submit the report, after the PI has completed (for example, NIH)
 - Grants Accounting submits financial reports
- Who needs a copy of the submitted report and why?
 - The ADR Grants and Contracts Office and Grants Accounting must receive a copy of all reports for the grant file. This ensure compliance with award conditions.



Grants Accounting

STAFF CONTACTS



Grants Accounting

ga@siumed.edu

Kris Barnett

545-8848

pbarnett2@siumed.edu



AGENDA

- Uniform Guidance
- Grants Accounting Responsibilities
- Grants Accounting Resources



UNIFORM GUIDANCE



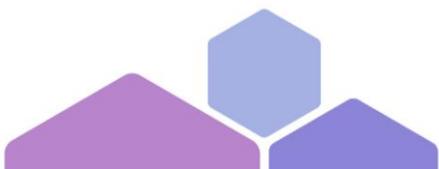
- As of 12/26/14 the federal government issued revised guidelines. They are commonly referred to as Uniform Guidance. We have provided a handout titled “PI Quick Guide to Uniform Guidance” to touch on some of the major changes with regard to federal awards.
- The “PI Quick Guide to Uniform Guidance” only brings your attention to some of the major changes. You should review the Uniform Guidance 2 CFR 200 and be aware there have been many other changes. These changes may affect your application and/or award because certain expenses are now allowable whereas other things like award modifications are more restrictive. Please contact ADR or Grants Accounting when you have specific concerns or questions.



UNIFORM GUIDANCE CONTINUED



- Administrative/Clerical Salary costs; In the past only “major projects” were allowed to have clerical salaries included in the award. With UG salaries can now be included IF they meet the criteria listed in UG. We have summarized this criteria on the “PI Quick Guide to Uniform Guidance” handout. This is a major difference from prior years.
- Computers; in the past you generally could not purchase computers unless they served a specific purpose and had prior NIH approval. With UG, computing devices under \$5,000.00 may be considered supplies as opposed to equipment IF they meet the criteria summarized on the “PI Quick Guide to Uniform Guidance” handout.
- Lastly, please review UG section 200.308 Award Modifications which lists numerous instances where you need to seek prior approval from the sponsor. We have listed some of the most common award modification changes in the “PI Quick Guide to Uniform Guidance” handout.



SIU School of Medicine
PI Quick Guide to Uniform Guidance

The U.S. Office of Management and Budget (OMB) issued the *Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, commonly referred to as *Uniform Guidance (UG)* to supersede OMB Circulars A-21, A-110, and A-133. The full text of these policies and guidelines can be found in 2 CFR 200. This Quick Guide provides an overview of major changes in the UG affecting proposal budgets, subawards and charging of direct costs.

The UG applies to all new federal funding received after December 26, 2014, the effective date for the regulations.

<p>Administrative / Clerical Salary Costs</p> <p>Applicable Uniform Guidance sections: 200.413 200.430</p>	<p>Administrative and clerical salaries (in certain circumstances) can be included on competitive proposal budgets.</p> <p>The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Under Uniform Guidance, direct charging of these costs may be appropriate if <u>all</u> of the following conditions are met:</p> <ul style="list-style-type: none"> • Administrative or clerical services are integral to a project or activity; • Individuals involved can be specifically identified with the project or activity; • Such costs are explicitly included in the budget or have prior written approval of the federal awarding agency; and • The costs are not also recovered as indirect costs. <p>If all of these requirements are met, the PI must include justification of the proposed costs in the grant application. For National Institutes of Health (NIH) modular grants that do not require line-item budgets, the justification for the inclusion of administrative and clerical salaries should be included in the <i>Personnel Justification</i>.</p>
<p>Computing Devices (under \$5,000 unit cost)</p> <p>Applicable Uniform Guidance sections: 200.33 200.48 200.89 200.439 200.453C</p>	<p>Computing devices can be included on competitive proposal budgets.</p> <p>Computing devices under \$5,000 per unit may be directly charged to the project or activity under the following circumstances:</p> <ul style="list-style-type: none"> • The computing devices are <u>essential</u>* and allocable to the project in that they are necessary to acquire, store, analyze, process and publish data and other information electronically, including accessories (or peripherals) for printing, transmitting, receiving, or storing electronic information. • The project does not have reasonable access to other devices or equipment that can achieve the same purpose; devices may not be purchased for reasons of convenience or preference. • <i>Equipment</i> means tangible property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$5,000. <p>*PIs are responsible for determining whether the device is “essential” and to what extent the cost of the device is allocable to the sponsored project.</p>
<p>Visa Costs</p> <p>Applicable Uniform Guidance sections: 200.463D</p>	<p>Short-term travel visa costs can be included on competitive proposal budgets.</p> <p>Since short-term visas are issued for a specific period and purpose, they can be clearly identified as directly benefiting work performed on a federal award and can be directly charged. Typically these visas allow employees and students to conduct field research or attend meetings in foreign locations. For these costs to be directly charged to a federal award, they must be:</p> <ul style="list-style-type: none"> • Critical and necessary to the project. • Allowable by the Agency. <p>Long-term visa costs, such as “J” or “H1B” visas, are <u>not</u> allowable as direct charges.</p>

<p>Subrecipient vs. Vendor</p> <p>Applicable Uniform Guidance sections: 200.22 200.74 200.92 200.330</p>	<p>The pass-through entity is responsible for making the determination of “subrecipient” or “vendor”.</p> <ul style="list-style-type: none"> Section 200.92 <i>Subaward</i> means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out a part of a federal award received by the pass-through entity. <i>Vendor</i> is a provider of purchased services or materials. <p>PI <u>cannot</u> negotiate with a funder and/or subrecipient organization without ADR Office involvement. Agreements that arise from discussions in which ADR has not been a party may not be compliant with regulatory requirements and may not be accepted by the University. Also, <u>never</u> give work to a contractor or subrecipient who expects payment unless an approved agreement is in place.</p>
<p>F&A on Subawards</p> <p>Applicable Uniform Guidance sections: 200.331</p>	<p>The subrecipient’s negotiated facilities and administrative (F&A) rate, or a de minimis rate, must be used for all subawards included in competitive proposals.</p> <ul style="list-style-type: none"> If a federal program has published a statutory F&A cap, that rate must be used by SIU and all of its subrecipients (if applicable). For all other federal programs, if a subrecipient has a federally negotiated F&A rate, it must be used. If the entity does not have a negotiated F&A rate, a 10% de minimis F&A rate must be used instead, or the University (ADRFA or OSPFA) may negotiate an F&A rate with the subrecipient. PI may <u>not</u> negotiate or agree to lower rates with subrecipients.
<p>Award Modifications</p> <p>Applicable Uniform Guidance sections: 200.308</p>	<p>The UG provides very specific guidance on when prior approval is required for changes in project scope, budget, key personnel and other changes.</p> <ul style="list-style-type: none"> Change in the scope or the objective of the project or program (even if there is no associated budget revision). Change in a key person specified in the application or the award. The disengagement from the project for more than three months, or a 25% reduction in time devoted to the project by the PI. Unless described in the application and funded in the approved award, the subawarding, transferring or contracting of any work. Changes in the amount of approved cost-sharing or matching provided by the non-Federal entity. Equipment purchases, unless included in the proposal and the approved budget.
<p>Project Closeout</p> <p>Applicable Uniform Guidance sections: 200.343 200.461</p>	<p>On most federal awards final performance reports and fiscal reports are required to be submitted no later than 90 days after the period of performance end date.*</p> <ul style="list-style-type: none"> The non-federal entity must liquidate all obligations incurred under the federal award no later than <u>90 calendar days</u> after end date of the period of performance. Cost transfers must be completed before the final financial report is due. Publication costs can be charged during the closeout period. <p>*NIH grant reports are due within 120 days after project end date.</p>
<p>Procurement</p> <p>Applicable Uniform Guidance sections: 200.317 – 200.326</p>	<p>Procurement Standards (Sections 200.317-200.326) become effective July 1, 2018.</p>

Grants Accounting Responsibilities



SIU MEDICINE
FORWARD. FOR YOU.

YOU HAVE RECEIVED A GRANT OR NOTICE OF AWARD

- Grants Accounting will:
 - Establish a BP
 - Forward the completed Grant and Contract Award Acceptance (GCAA) with Notice of Award to PI & Department
 - Annually request Cost Sharing/Match proof of spending (this includes voluntary & in-voluntary match included in the proposal)
 - Do financial reporting and/or invoicing
 - Review end dates and check the need to re-budget
 - Approve correction forms
 - Monitor clinical trials & residual funds
 - Close the account



ESTABLISHING A BUDGET PURPOSE (BP)



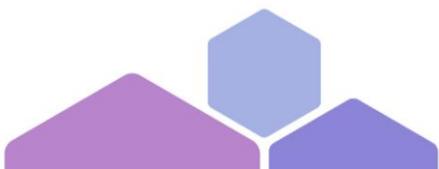
There are 2 ways to establish a BP:

1. Advance Account Request (AAR)

To be filled out by the department and approved by ADR before being sent to GA

2. Departmental Account/Signature Authority Request

Form will be sent to FO for signatures by GA after GCAA is received



ADVANCE ACCOUNT REQUEST FORM (AAR)



- **Form:**
- http://intranet.siumed.edu/forms/fna/forms/fa/FAGM_0100S_1115_F_Advance_Acct_Request.pdf
- **Instructions:**
- http://intranet.siumed.edu/forms/fna/forms/fa/FAGM_0100S_1115_I_Advance_Acct_Request.pdf



ADVANCE ACCOUNT REQUEST
SIU SCHOOL OF MEDICINE

From Date To Associate Dean for Research and Faculty Affairs, MC 9616

Grant/Contract Title

Sponsoring Agency Budget Period Start - End

PI Name Unit Name Unit No.

Reason for Advance Account Request. Also, if Account is being established outside of PI academic department, indicate reason.

Proposed Budget

Line Item	AIS Object	Requested Budget
Salaries	4169	
Fringe Benefits	5689	
Consultant Costs	5629	
Equipment	4499	
Commodities	4699	
Travel	4399	Enter the proposed budget
Contractual Services	4899	
Operation of Automobiles	5199	
Trainee Costs & Stipends	5799	
Telecommunications	5399	
	Total Direct Costs	
Total Indirect Costs	9799 Indirect Cost Rate IDC Rate	
	Budget Total	

I understand that in the event this award does not materialize within six months of the date the department is notified of the account number, Grants Accounting is authorized to transfer any costs incurred to Budget Purpose **IMPORTANT!** and this account will be closed.

PI Name PI Signature _____ Date
 Fiscal Officer Name Fiscal Officer Signature _____ Date
 Chair Name Chair Signature _____ Date

SIGNATURES

Below this line for ADRFA and Grants Accounting Use Only

Type of Award Clinical Other Research Training Institutional SCRIHS No.

The sponsoring agency has been contacted and the award is forthcoming. The budget is approved.

ADRFA Signature _____ Date _____

Budget Purpose Assigned _____ Date Dept. Notified _____ Date ADB Setup Complete _____

Grants Accounting Signature _____ Date _____

DEPARTMENTAL ACCOUNT/SIGNATURE AUTHORITY REQUEST FORM



- **Form:**

- http://intranet.siumed.edu/forms/fna/forms/fa/SP_0600S_0911_F_Departmental_Acct_Signature_Auth_Request.pdf

- **Instructions:**

- http://intranet.siumed.edu/forms/fna/forms/fa/SP_0600S_0911_I_Departmental_Acct_Signature_Auth_Request.pdf



DEPARTMENTAL ACCOUNT/SIGNATURE
 AUTHORITY REQUEST
 SIU SCHOOL OF MEDICINE

Request Number

DEPARTMENTAL ACCOUNT/SIGNATURE
 AUTHORITY REQUEST
 SIU SCHOOL OF MEDICINE

Request Number

ACTION (Select One)

New, Discontinue, Change, Move Budget Purpose

SECTION 1: BUDGET PURPOSE (BP)

Change Type **New** Budget Purpose Number

NEW BUDGET PURPOSE:
 Budget Purpose Name
 Detailed Purpose of Account

Funding Source
 Unit Name Unit Number
 Fiscal Officer Delegate(s)

Additional Comments

SECTION 7: ADMINISTRATIVE APPROVALS

ATTESTATION STATEMENT
 As a Fiscal Officer for Southern Illinois University I agree to the following:
 I am responsible for maintaining the financial resources to meet all commitments and ensuring the propriety of all transactions requested to be posted to the account.
 I am responsible for providing all required information that is necessary for the appropriate maintenance of the University financial systems.
 I am required to follow all applicable rules, regulations, laws related to financial transactions and violation of these rules regulations, laws may result in revocation of fiscal officership.
 I understand that entering into agreements that are beyond the scope of my authority as outlined by Board of Trustees policy may result in personal liability.
 I may submit and validate my authorization of transactions for the University financial systems through electronic means. Such authorizations are considered electronic signatures and are binding under Illinois law. I am responsible for all fiscal transactions authorized by my electronic signature. It is my responsibility to protect the confidentiality of my unique logon account and password for these systems.
 This attestation statement is effective on the date signed, and remains in effect until fiscal officership or delegatory authority is revoked because of separation from the University or change in job responsibilities. It is effective for all accounts for which the department gives me authority.

Unit Officer Name	Unit Officer Signature	Date
Fiscal Officer Name	Fiscal Officer Signature	Date
Delegate Name	Delegate Signature	Date
Previous Fiscal Officer Name	Previous Fiscal Officer Signature	Date
Previous Unit Officer Name	Previous Unit Officer Signature	Date
SIU HealthCare Name	SIU HealthCare Signature	Date

NOTE: The AIS ACCESS RESPONSIBILITIES form must be completed to obtain access to AIS.

When Grants Accounting receives a GCAA and there was not an Advance Account Request GA will fill out this form and forward to the Fiscal Officer for Signatures on Page 2

Page 2 – Signatures needed on this page

GRANT & CONTRACT AWARD ACCEPTANCE (GCAA)



- The GCAA is the document the FO can refer to for quick reference on reporting, spending restrictions, budget, etc.
- For a detailed explanation of the GCAA go to:

http://intranet.siumed.edu/finandadmin/fa/OTC_docs/ganavigatinggrants.pdf



GRANTS & CONTRACT AWARD ACCEPTANCE FORM (GCAA)



- **Form:**
- http://intranet.siumed.edu/forms/fna/forms/fa/GM_0400S_0712_F_Grant_Contract_Award_Acceptance.pdf
- **Instructions:**
- http://intranet.siumed.edu/forms/fna/forms/fa/GM_0400S_0712_I_Grant_Contract_Award_Acceptance.pdf



Principal Investigator's Name	Unit Name	Unit Number
-Select One-		

GRANT AND CONTRACT AWARD ACCEPTANCE
SIU SCHOOL OF MEDICINE

AGENCY NUMBERS			SIU-SOM NUMBERS					
Agency Award	Agency Protocol	CFDA	Pending	SCRIHS	LACUC	Account	RCC	ISCS
-Select One-			-Select One-					

This award named below has been accepted on behalf of the Board of Trustees of Southern Illinois University and is presumed accepted by the principal investigator and all unit personnel.

Funding Mechanism	Type of Award	Funding Source	Type of Application
-Select One-	Clinical Other Research Training Institutional	-Select One-	-Select One-
Project Title			
Agency			
Current Budget Period		Entire Project Period	
Current Budget Total		Project Total Budget	

ABSTRACT

PROPRIETARY SUBCONTRACTING INFORMATION

Name	Institution		
Name	Institution		
Audit	Audit Type	Equipment Title	DHHS Doc Number
-Select One-	-Select One-	SIU	-Select One-

*In agreement, subject to annual review

Budget For Current Period	Object Code	Request From Agency	Awarded
Salaries	4169		
Fringe Benefits	5699		
Consultant Costs	5629		
Equipment	4499		
Commodities	4699		
Travel	4399		
Contractual Services	4899		
Operation of Automobiles	5199		
Trainee Costs and Stipends	5799		
Telecommunications	5399		
Other Expenses			
Total Direct Costs			
Total Indirect Costs	9799 %Base -Select One-		
GRAND TOTAL			

PAYMENT INFORMATION

Payment Method	Frequency	Payment Mechanism
-Select One-	-Select One-	-Select One-
Contract Execution Date		

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Page 1 of 3

GRANT AND CONTRACT AWARD ACCEPTANCE
SIU SCHOOL OF MEDICINE

PRINCIPAL INVESTIGATOR / PROGRAM DIRECTOR / SCIENTIFIC PROGRAM REPORTING INFORMATION

	Due Date	Report Type	Due Date	Report Type
X				
X				

GRANTS ACCOUNTING FINANCIAL REPORTING INFORMATION

	Report Type	Comments
X		
X		

AGENCY GUIDELINES

-Select One-

CONDITIONS, SPECIAL CONSIDERATIONS, COMMENTS, ETC. CONCERNING AWARD

Is the unit portion of indirect costs being shared with co-investigators?	Reportable cost sharing in the proposal?
Yes No	Yes No
	-Select One-

Reviewed and Approved by

ADRFA Office	Date	Grants Accounting	Date
--------------	------	-------------------	------

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Page 2 of 3

STAFF EFFORT/COST SHARING DETAIL
SIU SCHOOL OF MEDICINE

Budget Purpose

Project Title		
Agency		
PI Name	Current Budget Period	-

EFFORT

	Individual Name	Title	Grant Paid FTE	SIU Cost Share FTE	Third Party Cost Share FTE	Third Party Cost Share Entity
X						
X						

COST SHARING OTHER THAN SALARIES

	Item Description	SIU Cost Share Amount	Third Party Cost Share Amount	Third Party Cost Share Entity
X				
X				

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Page 3 of 3

Page 1 – Award Information

Page 2 – Reporting Information

Page 3 – Staff Effort/ Cost Sharing Information

GCAA will be completed by ADR & GA once the executed Notice of Award is received

SPENDING DURING THE AWARD BUDGET PERIOD



- Is the expenditure appropriate for the award?
 - Award Notice/Agreement, Grant Budget and Agency Guidelines are used to determine propriety of expenditures
 - Grant spending must adhere to agency guidelines, be consistent with University policies, and abide by Uniform Guidance
 - PI & FO are responsible for proprietary review of spending
 - FO can contact GA with questions about spending propriety not covered by the guidelines



FINANCIAL REPORTING



- GA will follow grant guidelines for financial reporting.
- The ultimate responsibility for proper spending rests with the PI and the FO, however GA will review expenditures for propriety when doing the fiscal reports and contact the FO with any concerns.



GRANT ACCOUNTING CHANGE REQUEST (GACR)



- There are several purposes for this form:
 1. Re-budget between lines
 2. No-cost extension
 3. Increase/decrease of budget during current year of funding
 4. PI change

- Where do I send my GACR?
 - Email completed form to grants@siumed.edu
 - ADR approval is needed prior to GA making changes in AIS



GRANTS ACCOUNTING CHANGE REQUEST FORM (GACR)



- **Form:**

- http://intranet.siumed.edu/forms/fna/forms/fa/FAGM_0200S_0415_F_Grants_Accounting_Change_Request.pdf

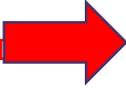
- **Instructions:**

- http://intranet.siumed.edu/forms/fna/forms/fa/FAGM_0200S_0415_I_Grants_Accounting_Change_Request.pdf



GRANTS ACCOUNTING CHANGE REQUEST
SIU SCHOOL OF MEDICINE

Send completed GACR to A



To ADRF, Mail Code 9616 Date Date of Request
From Name of Person making request Unit Unit Name
Project Title _____
Sponsoring Agency _____
Budget Purpose _____ Budget Period -

Current Budget Dates

Check appropriate Box

Change Requested

- Budget Reallocation*
- Other Action Requested (Budget reallocation not applicable)*

*Attach letter to sponsoring agency if prior approval from them is required; a scanned document is preferred.

(If change requested is for budget reallocation, complete the following section.)

Object/Description	Amount Decrease	Amount Increase
<input type="text"/>		
TOTAL		

Reason/Justification

CLEARLY STATE REASON FOR CHANGE

- Change requested with consent of PI and Department Chair (or)
- PI and Department Chair signatures indicate their consent to change

Check appropriate box - signatures lines will appear

Grants Accounting

Dean's Institutional Prior Approval Needed Yes No

GENERAL ACCOUNTING USE ONLY
Trans Date _____ Entry Code _____
Trans No. _____ Fiscal Year _____

Jerry Kruse, Dean and Provost for
Brad Colwell, Interim Chancellor
Southern Illinois University Carbondale

SPENDING CORRECTIONS



You have several ways to correct grant spending:

1. Expenditure Correction
2. Transfer Voucher (only in special circumstances)
3. Retroactive Account Adjustment (RAA)

Please remember BP's from 520000 through 569999 are in the grant series.

This includes your Department Residual Accounts

***Don't forget Page 2 Cost Transfer Justification,
signatures & backup documents***



CORRECTION FORMS



- **Expenditure Correction**

- **Form:**

- http://intranet.siumed.edu/forms/fna/forms/fa/GL_0400S_0512_F_Expenditure_Correction.pdf

- **Instructions:**

- http://intranet.siumed.edu/forms/fna/forms/fa/GL_0400S_0512_I_Expenditure_Correction.pdf

- **Transfer Voucher**

- **Form:**

- http://intranet.siumed.edu/forms/fna/forms/fa/GL_0200S_0512_F_Transfer_Voucher.pdf

- **Instructions:**

- http://intranet.siumed.edu/forms/fna/forms/fa/GL_0200S_0512_I_Transfer_Voucher.pdf

- **Retroactive Account Adjustment (RAA)**

- **Form:**

- http://intranet.siumed.edu/forms/fna/forms/fa/PY_0120S_0512_F_AIS_HRMS_Faculty_Staff_Retroactive_Account_Adjustment.pdf

- **Instructions:**

- http://intranet.siumed.edu/forms/fna/forms/fa/PY_0120S_0512_I_AIS_HRMS_Faculty_Staff_Retroactive_Account_Adjustment.pdf



EXPENDITURE CORRECTION

SIU SCHOOL OF MEDICINE

Please complete the following information, attach any supporting documentation and forward to the Accounting Office at mail code 9608. If you have any questions, please call Accounting.

Special Note: *Per the State's Fiscal Control and Internal Auditing Control checklists, "vouchers are permitted to be charged only against the program to which they relate and not charged against the program most able to bear the cost."*

GENERAL INSTRUCTIONS

1. A Fiscal Officer must sign for both the correct account and incorrect account.
2. The original form and supporting documentation must be returned to Accounting.

Amount of Invoice		Invoice Number		Invoice Date		Date		Trans No. (Acct Use Only)	
Description of Transaction/Note to Accounting							Does this expenditure correction involve a grant? <input checked="" type="radio"/> Yes <input type="radio"/> No		



Correct Account

ACCOUNTING FLEXFIELD

	Line No. (Acct Use Only)	Fiscal Officer Signature	Budget Purpose Name	Budget Purpose No.	Dept Act 1	Dept Act 2	Nat Account (Acct Use Only)	Object	SOF (Acct Use Only)	FY	Dollar Amount
D E B I T											
C R E D I T											

Incorrect Account

ACCOUNTING FLEXFIELD

	Line No. (Acct Use Only)	Fiscal Officer Signature (If applicable)	Budget Purpose Name	Budget Purpose No.	Dept Act 1	Dept Act 2	Nat Account (Acct Use Only)	Object	SOF (Acct Use Only)	FY	Dollar Amount
D E B I T											
C R E D I T											

COST TRANSFER JUSTIFICATION FOR SPONSORED PROJECTS

SIU SCHOOL OF MEDICINE

To be attached to any Payroll Retroactive Account Adjustment, Expenditure Correction or Transfer Voucher involving one or more grant accounts. Documentation justifying this change is required.

A. Reason for the Transfer (Check One)

- Clerical Error (Explain in Section E) Use of Incorrect Object Code (Explain in Section E)
- Reallocation of Costs (Explain in Section E) New Award
- Related Projects (Explain in Section D) Other (Explain in Section E)

B. Additional Justification Required (Mark Yes or No)

- Yes No Is the grant (or grants) involved in the correction/transfer overspent? Yes No Is the grant (or grants) involved in the correction/transfer past its end date?
- Yes No Does the transfer involve subcontracts? Yes No Does the transfer involve equipment?

If the answer is yes to any of the above, provide justification in Section E, explaining the propriety of the Budget Purpose to be charged.

C. Timing of Cost Transfer (Mark Yes or No)

- Yes No Is this a transfer of charges recorded in AIS more than 90 days prior to the date of this requested transfer? (If the answer is yes, provide justification in Section E.)

D. Transfer of Costs That Directly Benefit Multiple Interrelated Projects (Check One)

- Costs are being transferred between benefiting interrelated Federal projects of the same principal investigator. (Explain relatedness of projects in Section E.)
- Costs are being transferred between interrelated Federal projects of different principal investigators. (Explain relatedness of projects in Section E.)
- Costs are being transferred between interrelated non-Federal projects. (Explain relatedness of projects in Section E.)

E. Remarks/Explanations/Justifications

F. Certification That the Charges Are Correct and Appropriate

Principal Investigator (Always Required)	<input type="text"/>	Date	<input type="text"/>
Fiscal Officer (Always Required)	<input type="text"/>	Date	<input type="text"/>
Department Chairs (If > 90 days in Section C)	<input type="text"/>	Date	<input type="text"/>
Approval: Grants Accounting	<input type="text"/>	Date	<input type="text"/>

TRANSFER VOUCHER

SIU SCHOOL OF MEDICINE

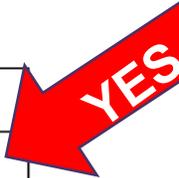
Please complete the following information, attach any supporting documentation and forward to the Accounting Office at mail code 9608. If you have any questions, please call Accounting.

Special Note: *Per the State's Fiscal Control and Internal Auditing Control checklists, "vouchers are permitted to be charged only against the program to which they relate and not charged against the program most able to bear the cost."*

GENERAL INSTRUCTIONS

1. A Fiscal Officer must sign for both the disbursing account and receiving account.
2. The original form and supporting documentation must be returned to Accounting.

Dollar Amount of Transfer		Date		Trans No. (Acct Use Only)	
Description of Transaction/Note to Accounting				<input checked="" type="radio"/> Yes <input type="radio"/> No	
				Does this transfer involve a grant?	



Was this payment to or on behalf of a U.S. Citizen or Permanent Resident? Yes No (If No, the payment must be processed on a Contractual Service Voucher.)

Disbursing Account											
ACCOUNTING FLEXFIELD											
DEBIT	Line No. (Acct Use Only)	Fiscal Officer Signature	Budget Purpose Name	Budget Purpose No.	Dept Act 1	Dept Act 2	Nat Account (Acct Use Only)	Obj	SOF (Acct Use Only)	FY	Dollar Amount
CREDIT											

Receiving Account											
ACCOUNTING FLEXFIELD											
DEBIT	Line No. (Acct Use Only)	Fiscal Officer Signature (If applicable)	Budget Purpose Name	Budget Purpose No.	Dept Act 1	Dept Act 2	Nat Account (Acct Use Only)	Obj	SOF (Acct Use Only)	FY	Dollar Amount
CREDIT											

COST TRANSFER JUSTIFICATION FOR SPONSORED PROJECTS

SIU SCHOOL OF MEDICINE

To be attached to any Payroll Retroactive Account Adjustment, Expenditure Correction or Transfer Voucher involving one or more grant accounts. Documentation justifying this change is required.

A. Reason for the Transfer (Check One)

- | | |
|---|--|
| <input type="checkbox"/> Clerical Error (Explain in Section E) | <input type="checkbox"/> Use of Incorrect Object Code (Explain in Section E) |
| <input type="checkbox"/> Reallocation of Costs (Explain in Section E) | <input type="checkbox"/> New Award |
| <input type="checkbox"/> Related Projects (Explain in Section D) | <input type="checkbox"/> Other (Explain in Section E) |

B. Additional Justification Required (Mark Yes or No)

- | | |
|--|--|
| <input type="radio"/> Yes <input type="radio"/> No Is the grant (or grants) involved in the correction/transfer overspent? | <input type="radio"/> Yes <input type="radio"/> No Is the grant (or grants) involved in the correction/transfer past its end date? |
| <input type="radio"/> Yes <input type="radio"/> No Does the transfer involve subcontracts? | <input type="radio"/> Yes <input type="radio"/> No Does the transfer involve equipment? |

If the answer is yes to any of the above, provide justification in Section E, explaining the propriety of the Budget Purpose to be charged.

C. Timing of Cost Transfer (Mark Yes or No)

- Yes No Is this a transfer of charges recorded in AIS more than 90 days prior to the date of this requested transfer? (If the answer is yes, provide justification in Section E.)

D. Transfer of Costs That Directly Benefit Multiple Interrelated Projects (Check One)

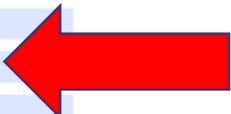
- Costs are being transferred between benefiting interrelated Federal projects of the same principal investigator. (Explain relatedness of projects in Section E.)
- Costs are being transferred between interrelated Federal projects of different principal investigators. (Explain relatedness of projects in Section E.)
- Costs are being transferred between interrelated non-Federal projects. (Explain relatedness of projects in Section E.)

E. Remarks/Explanations/Justifications



F. Certification That the Charges Are Correct and Appropriate

Principal Investigator (Always Required)	<input type="text"/>	Date	<input type="text"/>
Fiscal Officer (Always Required)	<input type="text"/>	Date	<input type="text"/>
Department Chairs (If > 90 days in Section C)	<input type="text"/>	Date	<input type="text"/>
Approval: Grants Accounting	<input type="text"/>	Date	<input type="text"/>



AIS HRMS FACULTY/STAFF RETROACTIVE ACCOUNT ADJUSTMENT (RAA)

SIU SCHOOL OF MEDICINE

- An AIS Costing Form must be attached indicating the account(s) to be charged -

Last Name First Name Middle Name

HRMS Employee ID Number Payroll Type Department (Organization)

Does this RAA involve a grant? Yes No



Effective Dates: Beginning: Ending:

X	Type of Adjustment FROM Account(s)	Fund	Unit	Budget Pupose	Dept Activity 1	Dept Activity 2	Function	Natural Account	Object	Source of Funds	Funding Fiscal Year	Inst. Activity	Future Use	Amount
X	<input type="text"/>							<input type="text"/>		00		00	0000	
X	<input type="text"/>							<input type="text"/>		00		00	0000	
FROM Account(s) Total														

Add Row

X	Type of Adjustment TO Account(s)	Fund	Unit	Budget Pupose	Dept Activity 1	Dept Activity 2	Function	Natural Account	Object	Source of Funds	Funding Fiscal Year	Inst. Activity	Future Use	Amount
X	<input type="text"/>							<input type="text"/>		00		00	0000	
X	<input type="text"/>							<input type="text"/>		00		00	0000	
TO Account(s) Total														

Add Row

Error: Summation of the subtotals in the "From Section" and "To Section" should equal 0. Please correct.

Comments:

Fiscal Officer Signature Date Other Administrative Approval Date

Completed by (If other than Fiscal Officer) Phone Number E-Mail Address

Do not write below this line. Reserved for Payroll use only.

Entered By:

COST TRANSFER JUSTIFICATION FOR SPONSORED PROJECTS

SIU SCHOOL OF MEDICINE

To be attached to any Payroll Retroactive Account Adjustment, Expenditure Correction or Transfer Voucher involving one or more grant accounts. Documentation justifying this change is required.

A. Reason for the Transfer (Check One)

- | | |
|---|--|
| <input type="checkbox"/> Clerical Error (Explain in Section E) | <input type="checkbox"/> Use of Incorrect Object Code (Explain in Section E) |
| <input type="checkbox"/> Reallocation of Costs (Explain in Section E) | <input type="checkbox"/> New Award |
| <input type="checkbox"/> Related Projects (Explain in Section D) | <input type="checkbox"/> Other (Explain in Section E) |

B. Additional Justification Required (Mark Yes or No)

- | | |
|--|--|
| <input type="radio"/> Yes <input type="radio"/> No Is the grant (or grants) involved in the correction/transfer overspent? | <input type="radio"/> Yes <input type="radio"/> No Is the grant (or grants) involved in the correction/transfer past its end date? |
| <input type="radio"/> Yes <input type="radio"/> No Does the transfer involve subcontracts? | <input type="radio"/> Yes <input type="radio"/> No Does the transfer involve equipment? |

If the answer is yes to any of the above, provide justification in Section E, explaining the propriety of the Budget Purpose to be charged.

C. Timing of Cost Transfer (Mark Yes or No)

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Principal Investigator (Always Required)	<input type="text"/>	Date	<input type="text"/>
Fiscal Officer (Always Required)	<input type="text"/>	Date	<input type="text"/>
Department Chairs (If > 90 days in Section C)	<input type="text"/>	Date	<input type="text"/>
Approval: Grants Accounting	<input type="text"/>	Date	<input type="text"/>

GRANT FUNDED CLINICAL TRIALS



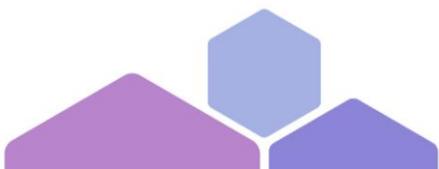
- Reporting is done by the Department but GA will periodically review spending for propriety
- GA will watch for the SCRIHS end date when doing their monthly account reviews
- When SCRIHS end date has been reached GA will notify the FO the account is now in “residual status”



CLOSING A GRANT ACCOUNT



- GA will notify the FO that the grant period has ended and we need to start closing.
- GA will send AIS and expenditure detail to the FO with a request to remove any encumbrances (Complete a PO Revision to Purchasing).
- FO will review the detail expenditure report and fill out FAER Form and return it to GA.
- When all expenses and revenues have posted and the final report has been submitted GA will close the account.
- All spending and adjustments must be done in 90 days after the grant end date or expenses will not be allowed (30 days for P-card transactions, 45 days for RAA's)
- Vacation payouts are not allowed on grants.



FINAL AGENCY EXPENDITURE REPORT FORM (FAER)



- **Form:**

- http://intranet.siumed.edu/forms/fna/forms/fa/FAGM_0300S_1117_F_Final_Agency_Expenditure_Report.pdf

- **Instructions:**

- http://intranet.siumed.edu/forms/fna/forms/fa/FAGM_0300S_1117_I_Final_Agency_Expenditure_Report.pdf



FINAL AGENCY EXPENDITURE REPORT: LIST OF EXPENDITURES TO BE INCLUDED

SIU SCHOOL OF MEDICINE

SECTION A: ACCOUNT SUMMARY INFORMATION

Budget Purpose Number	Account Title	Account Ending Date
Agency	Principal Investigator	Unit

SECTION B: EXPENDITURE INFORMATION SECTION

NOTES

Line Item	Description	Date of Service or Date Expense Incurred	Amount	Transaction Type	Expenditure being transferred to/from another account? If yes, list account from which the expenditure is being transferred.	Expected Payment Month
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

13	Direct Costs	
14	Indirect Costs	
15	Total Costs	

Fiscal Officer Signature	Date

LEGEND

- a) If agency requires detailed description or FTE, use this column.
- b) If agency requires voucher or document number, use this column.

GRANTS ACCOUNTING RESOURCES

- **ADR – Email & Home Page**
- grants@siumed.edu
- www.siumed.edu/adr/grants

- **Grants Accounting - Email & Home Page**
- ga@siumed.edu
- http://intranet.siumed.edu/finandadmin/fa/ga_home.htm

- **Uniform Guidance**
- http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

- **Grants Accounting Forms**
- http://intranet.siumed.edu/forms/fna/fafforms.html#grant_accounting
- Advance Account Request (AAR)
- Grant and Contract Award Acceptance (GCAA)
- Grant Accounting Change Request (GACR)
- Final Agency Expenditure Report Form (FAER)
- Residual Funds Budget Request

- **Accounting Forms**
- <http://intranet.siumed.edu/forms/fna/fafforms.html#acctg>
- Departmental Account/Signature Authority Request
- Transfer Voucher
- Expenditure Correction

- **Payroll Forms**
- http://intranet.siumed.edu/forms/fna/fafforms.html#py01_20s
- AIS HRMS Faculty/Staff Retroactive Account Adjustment (RAA)

- **Grants Accounting Contacts By Unit**
- http://intranet.siumed.edu/finandadmin/fa/OTC_docs/ga030512departmentalresponsibilitycontacts.pdf

ACRONYMS



- AAR Advance Account Request
- ADR Associate Dean for Research
- BP Budget Purpose
- FAER Final Agency Expenditure Report
- FO Fiscal Officer
- GA Grants Accounting
- GACR Grants Accounting Change Request
- NoA Notice of Award
- PI Principal Investigator
- PO Purchase Order
- RAA AIS HRMS Faculty/Staff Retroactive Account Adjustment (RAA)
- SCRIHS Springfield Committee for Research Involving Human Subjects
- UG Uniform Guidance





Questions?

grants@siumed.edu

ga@siumed.edu

Thank you!



SIU MEDICINE
FORWARD. FOR YOU.