Research Administration Forum
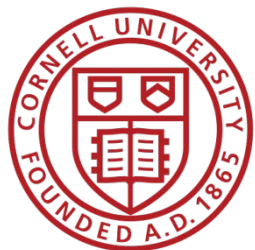
September 22, 2015

Agenda

- Account Set-up
- Sole Source Procurements
- Account Review, Cost Transfers, Error Certification Tab
- Student Appointments
- Training Update: FIN 114
- Close-out Lean; Expense Review Tools
- Q&A

Research Administration Forum

Sponsored Projects:
# Establishing the Control Account

Pilot Program

- Since January 2012
  - Goals:
    - Reduce touchpoints for account creation
    - Reduce time between creation and approval
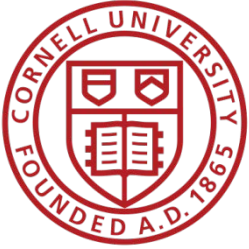- It's time to share the efficiency created

Transition

- Effective 10/1 –Transition to Unit / Service Center
- Who should create the account?
    - Unit determines the Account Number
    - Service Center – May need to add staff as Department Contact for award distribution
        - osp-help@cornell.edu
- Generally account is created within one business day of award distribution
    - After Account is Final, SFS will enter the budget
    - Appointments can be created
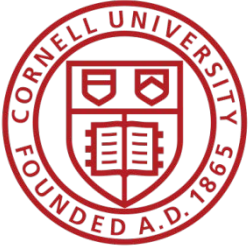
New Award

- You've received a new award distribution
- Has a PreAward Account been established?
  - Sponsored Institutional Dashboard
    - Award Account Reference
- Yes-SFS will edit the account attributes
  - Blanket approve within SFS
- No-Unit / Service Center creates new account

Create New Account

- Resources: Standard Operating Procedure

- Chart of Accounts / Account

- Updated 09/2014

  - Introduction of multiple Indirect Cost Recovery Accounts

  - Indirect Cost Recovery Matrix

  - and more…It's a great read!

http://www.dfa.cornell.edu/fsaid/guides/kfs

Create New Account

- eDoc Description
  - Reviewers / approvers can understand intent of eDoc
  - Agency Short Name, OSP #, Control Account
    - Examples-
      - NIH, OSP #55725, Creation of Control Account
      - NIH, OSP #55725, Creation of Project related account

- Org Doc # - Enter OSP #
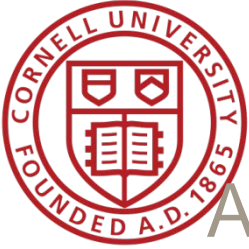 - Enables eDoc status search
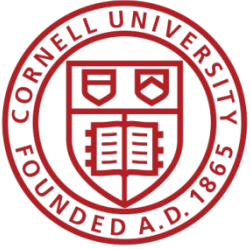
Account Maintenance (Details)

- ## What's in a Name - Account Name

- ## SOP-Contract and Grant (C&G) accounts

  - ### Agency Name, OSP #, Project short name

    - identifies sponsored account and project

    - financial transaction routing - reviewers / approvers can visually determine it's a sponsored account and review appropriately
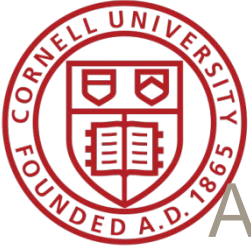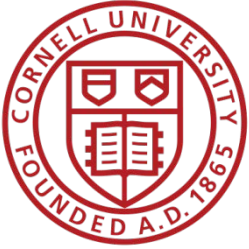
Account Maintenance (Details) (continued)

- Effective and Expiration Date
  - Coincides with Budget period (current obligation)

- Off Campus Indicator
  - does not have use of University-operated facilities
  - personnel working off campus for a two month or longer period

- Account Type Code
    - CC = Contract
    - EN = Endowed
    - TC = NYC Tech Campus
- Caution! Cross-divisional activity
    - Contract College use of Endowed Account
    - Labor Benefit Rate Category follows Account Type

- SubFunds

- We'll add to our web site

| SUB_FUND_GRP_CD	Definition
ARRAFD	American Recovery and Reinvestment Act (ARRA) funds provided by a federal agency in exchange for a deliverable, where there is a written, negotiated, legally binding agreement between the university and the exernal party.
ARRANG	American Recovery and Reinvestment Act (ARRA) flow-through funds provided by a non-governmental external party or individual in exchange for a deliverable, where there is a written, negotiated, legally binding agreement between the university and the exernal party.
ARRANL	American Recovery and Reinvestment Act (ARRA) flow-through funds provided by a New York State Local municipality in exchange for a deliverable, where there is a written, negotiated, legally binding agreement between the university and the exernal party.
ARRANY	American Recovery and Reinvestment Act (ARRA) flow-through funds provided by a New York State agency in exchange for a deliverable, where there is a written, negotiated, legally binding agreement between the university and the exernal party.
CGFEDL	Funds provided by a federal agency in exchange for a deliverable, where there is a written, negotiated, legally binding agreement between the university and the external party.
CGGIFT	Funds provided by an agency that are are temporarily restricted for a specific purpose.
CGNGOV	Funds provided by a non-governmental external party or individual in exchange for a deliverable, where there is a written, negotiated, legally binding agreement between the university and the external party.
CGNYSL	Funds provided by a local government (e.g. city, school district) within NYS in exchange for a deliverable, where there is a written, negotiated, legally binding agreement between the university and the external party.
CGNYST	Funds provided by NYS government departments and agencies in exchange for a deliverable, where there is a written, negotiated, legally binding agreement between the university and the external party.
CGOTGV	Funds provided by a Non-Federal government agency (excluding NYS and NYS local agencies) in exchange for a deliverable, where there is a written, negotiated, legally binding agreement between the university and the external party.
CGPREA	Underwritten Projects: Funds anticipated from an external agency in exchange for a deliverable. Project negotiations are underway.
CGPROG	Funds that are generated from an activity that takes place as part of the sponsored agreement (e.g. conference).
CGWMCC	Funds provided by Weill Medical College Campus to Ithaca Campus in exchange for a deliverable, where there is a written, negotiated Memorandum of Agreement between the university and Medical College Campus.
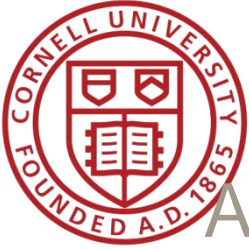
Account Maintenance (Details) (continued)

- Account Restricted Status Code
  - U-Unrestricted: CG Accounts except Sponsored Gifts
  - T-Temporarily Restricted, Sub-Fund CGGIFT
    - May have PreAward account for Sponsored Gifts (CGPREA)
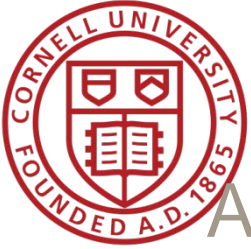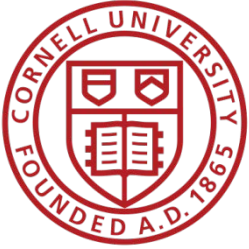
Account Maintenance (Details) (continued)

- Labor Benefit Rate Category
  - CC = Contract College Benefits, 0%
  - EN = Endowed
  - FD = Federal, Federal Flow Through
  - NF = Non-Federal

Refer to Web site for Rate Information
Employee Benefit Rates

Account Responsibility Tab

- Fiscal Officer – Reminder to use appropriate FO
    - Per Agreement with your Business Service Center
- Account Manager
    - Principal Investigator (PI) overseeing project / account
    - Facilitates reporting by faculty
- Continuation Account
    - Default Account 'CONTINU' - until account closes
    - At Closeout – Need department unrestricted account
        - Cannot use a continuing project, if applicable
        - Cannot use a Gift Account

Guidelines and Purpose

- Account Expense Guidelines
    - Spending Restrictions
    - Prior Approval Requirements
    - Uses for funding
    - Equipment ownership Cornell or Sponsor
- Account Income Guideline
    - Invoice requirements
- Account Purpose
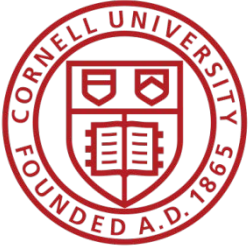   - OSP #, Principal Investigator, Project Title
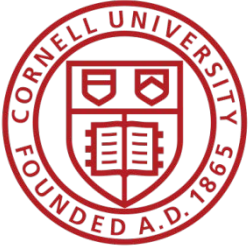
Contract and Grants Tab

- ## Contract Control Account
    - ### Main Account for Project
- ## Account Indirect Cost Recovery Type
- ## KFS Lookup-Type
- ## Most common
    - ### No Indirect Costs (00)
    - ### Total Indirect Costs (01)
    - ### Modified Total Direct Costs (22)

Code	Indirect Cost Recovery Type-Description
00	No Indirect Costs
01	Total Direct Expenses
02	Excluding Tuition & Capital
05	Excluding Tuition & Fees
08	Excluding Capital Equipment
10	Indirect Cost on Salary & Benefits Only
22	Standard Modified Total Direct Cost Excl
25	Restrctd Gift Excl: Transfr,GRA,Stud Aid
35	Standard Modifiers - DOD Cap
FI	Fixed Indirect Expense

Contract and Grants Tab (continued)

- Indirect Cost Rate ID –
  - KFS Lookup-Rate ID
- Federally Negotiated Full Rate ID's:
  - **Rate ID: RE1**
    - **R**esearch **E**ndowed College
  - **Rate ID: OE1**
    - **O**ther Sponsored Activity **E**ndowed College
  - **Rate ID: RC1**
    - **R**esearch **C**ontract College
  - **Rate ID: EC1**
    - **E**ducation & Service **C**ontract College
  - **Rate ID: OFF**
    - **Off** Campus Activity

Contract and Grants Tab (continued)

- CFDA-Required for Federal and Federal FlowThrough
  - Drives Purchase Order terms and conditions
  - Required on PreAward accounts as well
  - Federal expenditure reporting
    - If not available, enter CFDA for Agency
    - KFS Lookup-CFDA

- Invoice Type / Frequency
  - Based on agreement terms
  - Validated by Sponsored Financial Services (SFS)

Contract and Grants Tab (continued)

- ## CG Responsibility ID
  - ### Drives Account / Financial Transaction Routing
  - ### If not entered, delays may occur

CG Resp. ID	Workgroup
1	Gladys Chan
2	Kelly Gardner
3	Bill Payne
4	Tatiana Dombrovskyy
5	Lyn Gauss
6	Karen Workman
7	Sharon Dal Cero
8	Deana Scott
9	Michelle Bollock-Smith

http://www.dfa.cornell.edu/sfs/sourcecontacts
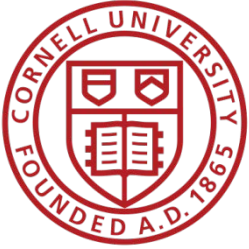
Contract and Grants Tab (continued)

- eVerify Flag
  - Employment Verification
  - Federal / Federal Flow Through Contracts
  - Federal Regulation: FAR 52.222.54
- Cost Share for OSP Project
  - Grant-to-Grant Cost Share

Indirect Cost Recovery Accounts

- Agreement recovers indirect >= 25%
    - PI eligible for 2% Return
    - 98% Recovered to College Recovery Account
    - 2% Recovered to PI's Unrestricted Account
        - Required before account is approved
    - Intended to help defray costs associated with sponsored agreements that cannot be direct charged
- Agreement recovers < 25%
    - 100% Recovered to College Recovery Account
- Co-PI
    - The PI determines any split and disbursement between Co-PIs

Indirect Cost Recovery Accounts (continued)

- Indirect Cost Recovery Accounts
    - Acceptable distributions in KFS
    - 100%: < 25% Indirect Costs
    - 98%, 2%: >= 25% Indirect Costs
- Secondary Distributions (dividing beyond the 2%)
    - Handled within the unit

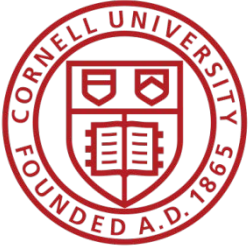- College Recovery Accounts

- We'll add to our web site

ORGS	SPONSORED (Except CGGIFT)		CGGIFT / RGGIFT	
0171	1713186	4290	1713186	4270
01XX	1003053	4290	1003054	4270
02XX	1043610	4290	1043610	4270
03XX	3003009	4290	3003009	4270
04XX	4003004*	4290	4003021*	4270
05XX	5003004	4290	5003004	4270
06XX	6093004	4290	6093011	4270
07XX	7093002	4290	7093002	4270
20XX	A013003	4290	A013000	4270
21XX	A503002	4290	A503001	4270
22XX	B023007	4290	B153135	4270
2366	F504IFA	4290	F504IFA	4270
23XX	E503000	4290	E503000	4270
24XX	H003702	4290	H003103	4270
25XX	L043101	4290	L043101	4270
26XX	NYC3210	4290	NYC3213	4270
26XX - Acct Type JI	JTC3810	4290	JTC3811	4270
30XX	Y404141	4290	Y434140	4270
31XX	Y404141	4290	Y434140	4270
3308	A063451	4290	A063451	4270
33XX	Y404151	4290	Y434140	4270
34XX	G443714	4290	G443000	4270
36XX	F504IFA	4290	F504IFA	4270
37XX	L563002	4290	L503002	4270
38XX	Y404501	4290	Y434500	4270
40XX	Y404501	4290	Y434500	4270
41XX	Y404501	4290	Y434500	4270
42A1	Y404151	4290	G123000	4270
42XX	Y404151	4290	G123000	4270
50XX	Y404501	4290	Y434500	4270
52XX	Y404501	4290	Y434500	4270
55XX	Y404501	4290	Y434500	4270
57XX	Y404501	4290	Y434500	4270
59XX	Y404501	4290	Y434500	4270
61XX	Y404501	4290	Y434500	4270
65XX	Y404501	4290	Y434500	4270
66XX	Y404501	4290	Y434500	4270
67XX	Y404501	4290	Y434500	4270
70XX	Y404501	4290	Y434500	4270
75XX	Y404121	4290	Y434500	4270
80XX	Y404501	4290	Y434500	4270
89XX	Y404501	4290	Y434500	4270
90XX	Y404501	4290	Y434500	4270
91XX	Y404501	4290	Y434500	4270
94XX	Y404501	4290	Y434500	4270
95XX	Y404501	4290	Y434500	4270
FAXX	Y404501	4290	Y434500	4270
GAXX	Y404501	4290	Y434500	4270

Agreement Amendment / SubAwards

- SFS - Responsible for updating account attributes on existing agreements
  - Blanket approved within SFS
  - FYI to Account Supervisor
- SFS - Responsible for creation of Subaward Sub-Accounts
  - Subaward ID = Sub-Account Number
  - Blanket approved within SFS
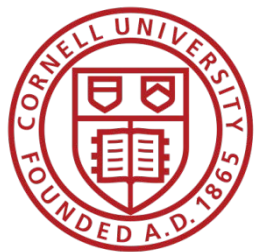 - FYI to Account Supervisor

Resources

Michelle Bollock-Smith (mb114) x55086

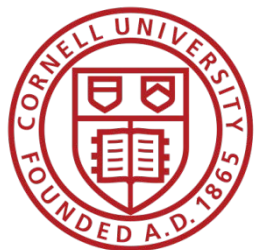SFS Accountant overseeing project

Account SOP

sfs-help@cornell.edu

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Sole Source Procurements

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Reminders: Account Review, Cost Transfers, Error Certification Tab

Account Review (Per Policy 3.20)

- Sponsored accounts must be reviewed at least every other month (but preferably monthly).

- The depth of such monitoring may recognize the system of controls applicable to a particular transaction type, must be documented, and is to include reviewing transactions for allowability and allocability.

- Units may document the performance of account monitoring via a check sheet of sponsored project accounts, diary record, indication on paper account statements, or any reasonable, auditable mechanism.

Cost Transfers (Policy 3.20)

- Cost transfers must be processed as soon as possible after the original transaction, but in any case, not later than 90 days after the date of the original transaction.
- Transfers made after this period of time are considered "late cost transfers," raise additional questions concerning the propriety of the transfer, and could potentially heighten the level of scrutiny applied to all cost transfers university-wide.
- Requests for transfers made after 90 days must include a valid reason for the delay and will be permitted only under extenuating circumstances.

Error Certification Tab on Salary Transfers

- New in KFS
- Not required by system

- Good place to document cost transfer information

Error Certification ▾ hide

Error Certification

Describe in detail the expenditures that are being transferred.:

How did this expenditure benefit the project?:

How the error occurred?:

Why is the error correction late?:

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Student Appointments:
Getting it Right the First Time

Student Appointment Errors

- Errors can cause hardship to the student, expose the unit to disallowance

- Fixing after the fact is difficult or impossible

- Type of appointment
  - Fellowship, Assistantship or Internship?
  - On sponsored sources all components of support (stipend, tuition, health insurance) must be consistent

- On Workday appointments make sure that division of position (END/CC) matches division of account

Graduate Fellowship

- Aid to benefit the student
- Stipend: paid through student financial system (Bursar) on financial aid object code (e.g. 8100)
- Tuition: paid through student financial system (Bursar) on financial aid object code (e.g. 8120)
- Health insurance: paid through student financial system (Bursar) on financial aid object code (e.g. 8128)
- Supplementation would likely also need to be a fellowship
- Most research awards do NOT permit fellowships

Graduate Assistantship

- Represents services
- Stipend: paid through Workday (Payroll) on salary object code (e.g. 5500)
- Tuition: paid through student financial system (Bursar) on an assistantship object code (e.g. 8645)
- Health insurance: paid through student financial system (Bursar) on an assistantship object code (e.g. 8635)
- Supplementation would likely also need to be an assistantship
- Most research awards only permit assistantships

Internships

- Must be for the benefit of the intern
- Three types:
  - Unpaid
  - With allowance. Stipend paid through KFS Disbursement Voucher on object code 9092
  - Paid. Stipend paid through Workday (Payroll) on object code 5140
- It is expect that an internship on sponsored funds, if allowable, is identified in the award

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Training Update:

FIN 114 - Have you taken it lately?

FIN 114: Financial Management of Sponsored Projects

- Completely updated in December 2013
- Updated for Uniform Guidance in December 2014
- Fine tuning in Fall 2015
- Two half day sessions, at East Hill Plaza
- No charge
- If you haven't taken it recently you might find it a useful update for current regulations, policies and practices

Research Administration Forum

# Works in Progress:
Close-out Lean; Expense Review Tools

Close Out Lean

- Launched in late July

- Focusing on streamlining close-out process for both unit and central staff

- Kelly Gardner (co-lead), Karen Workman (co-lead), Robin Beebe, Sally Carland, Gladys Chan, Tanya Dombrovsky, Sara Eddleman, Ilene Lambiase, Tara Nihill, Janet Strait
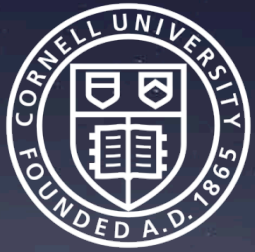
Expense Review Tool

- FY16 Capital Project
- To be incorporated as part of OVPR's PI Portal
- A tool for documented PI review of pertinent sponsored transactions
- To be accompanied by reports for Research Administrations to assist supporting Pis
- Will eliminate the need for Effort Certification for FY17.
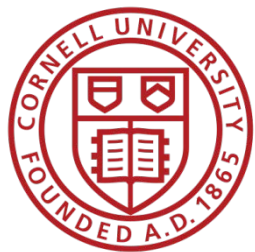
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Q&A

Contact us at

sfs-help@cornell.edu
for further information
on any of these topics

Thank you!