

Expense Monitoring Presentation

Research Administration Workshop

November 8, 2012



Expense Monitoring

- | | |
|----------------------------------|------------------|
| 1. Importance of Monitoring | Melody Delfosse |
| 2. Reporting Overview | Melody Delfosse |
| 3. The Department's Perspective | Michelle Grana |
| 4. The Dean's Office Perspective | Marsha McClellan |



Expense Monitoring

Part I: Importance of Monitoring

Melody Delfosse

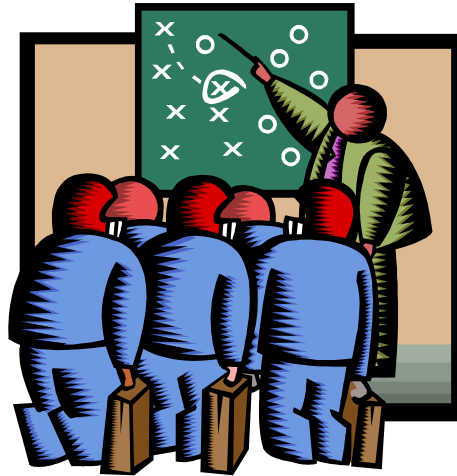
Information Manager

Accounting Services for Research & Sponsored Programs



Expense Monitoring Essentials

- Overall spending plan for new award
- Budgeted Categories
 - Personnel/Payroll
 - Travel
 - Subcontracts
 - Equipment



Expense Monitoring Essentials

- Timely communication to PI
 - Reconciliation on a monthly basis
 - <http://www.northwestern.edu/auditing/what/audit/preparing.html>
 - Follow up on questions/issues
 - Cost transfers within 90 days
- Monitor rate of spending (burn rate)
 - Balances
 - Overdrafts



NU FINANCIALS

- Sponsored Project Funds
 - *610 FEDERAL GRANTS & CONTRACTS*
 - *611 FEDERAL ARRA GRANTS & CONTRACTS*
 - *620 FEDERAL FLOW-THROUGH*
 - *621 FEDERAL ARRA FLOW-THROUGH*
 - 630 STATE OF ILLINOIS FUNDING
 - 640 INDUSTRY CLINICAL TRIALS
 - 650 NON-FEDERAL AWARDS
 - 191 MANDATORY COST SHARING
 - 192 OVER THE CAP



Payment Types

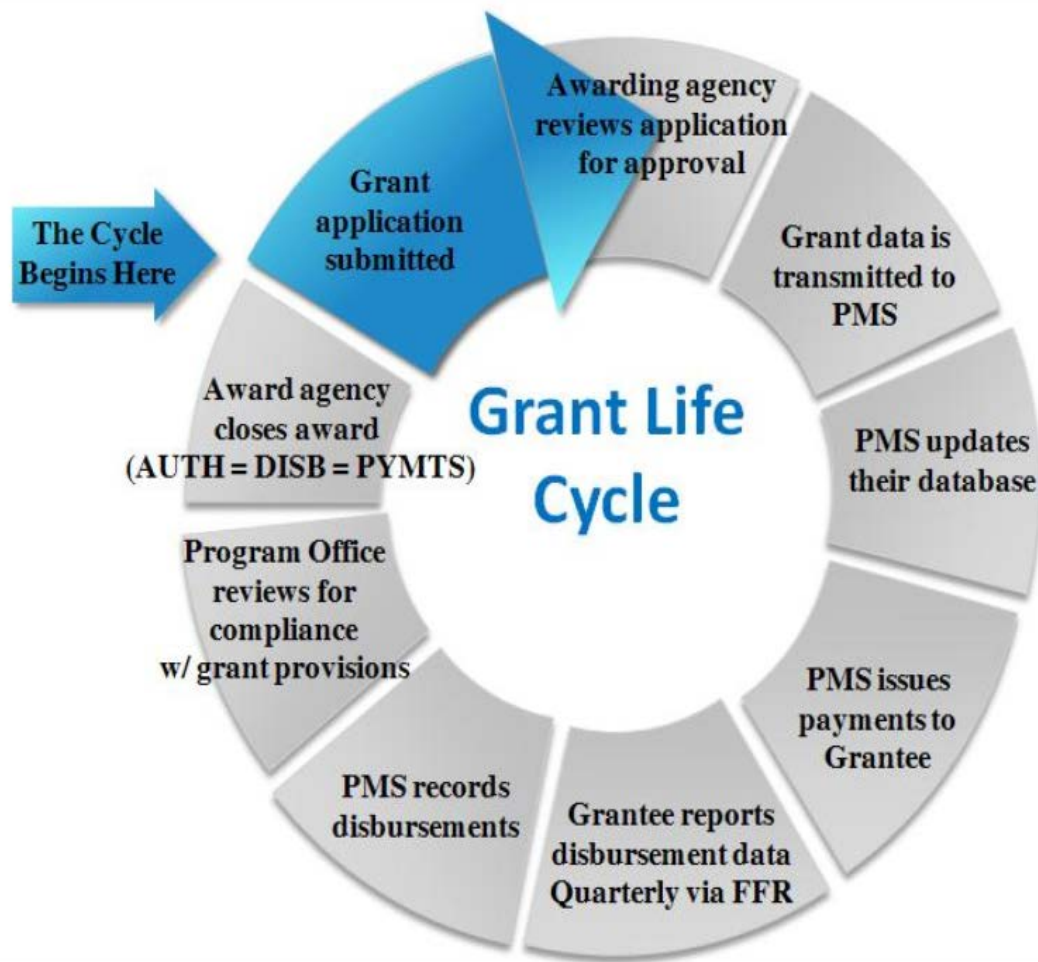
- Letter of Credit (LOC)
 - Draw down of expenses incurred
- Cost Reimbursement (as expense is incurred)
- Scheduled
- Fixed (usually based on deliverables, milestones)

Billing Awards

- Dependent on terms and conditions of award
- Timely posting of expense extremely important



Payment Management System



Clinical Trials

- Maximum awarded amount is appropriated to the project
- GM045 lists revenue received to date (which may be less than the appropriation)
- Residual balance can usually be retained after trial is completed-need to ensure all allocable, reasonable and allowable costs associated with the clinical trial are booked to project



Clinical Trials

- The residual balance, if less than 25% of the awarded amount, will be transferred (less F&A) to a department chart string.
- Residual balances over 25% of awarded amount requires Chair's approval prior to authorizing the transfer
- Residual balance remaining = revenue received in excess of expenses incurred



Helpful Tools

- Sample Close-Out Checklist
<http://www.northwestern.edu/asrsp/closeout.html>
- Principal Investigator Expenditure Certification Checklist
<http://www.northwestern.edu/asrsp/monitor.html>
- Project Café Training Guides
<http://cafe.northwestern.edu/training/materials.html>
- Useful Cognos Reports



Expense Monitoring

Part II: Reporting Overview

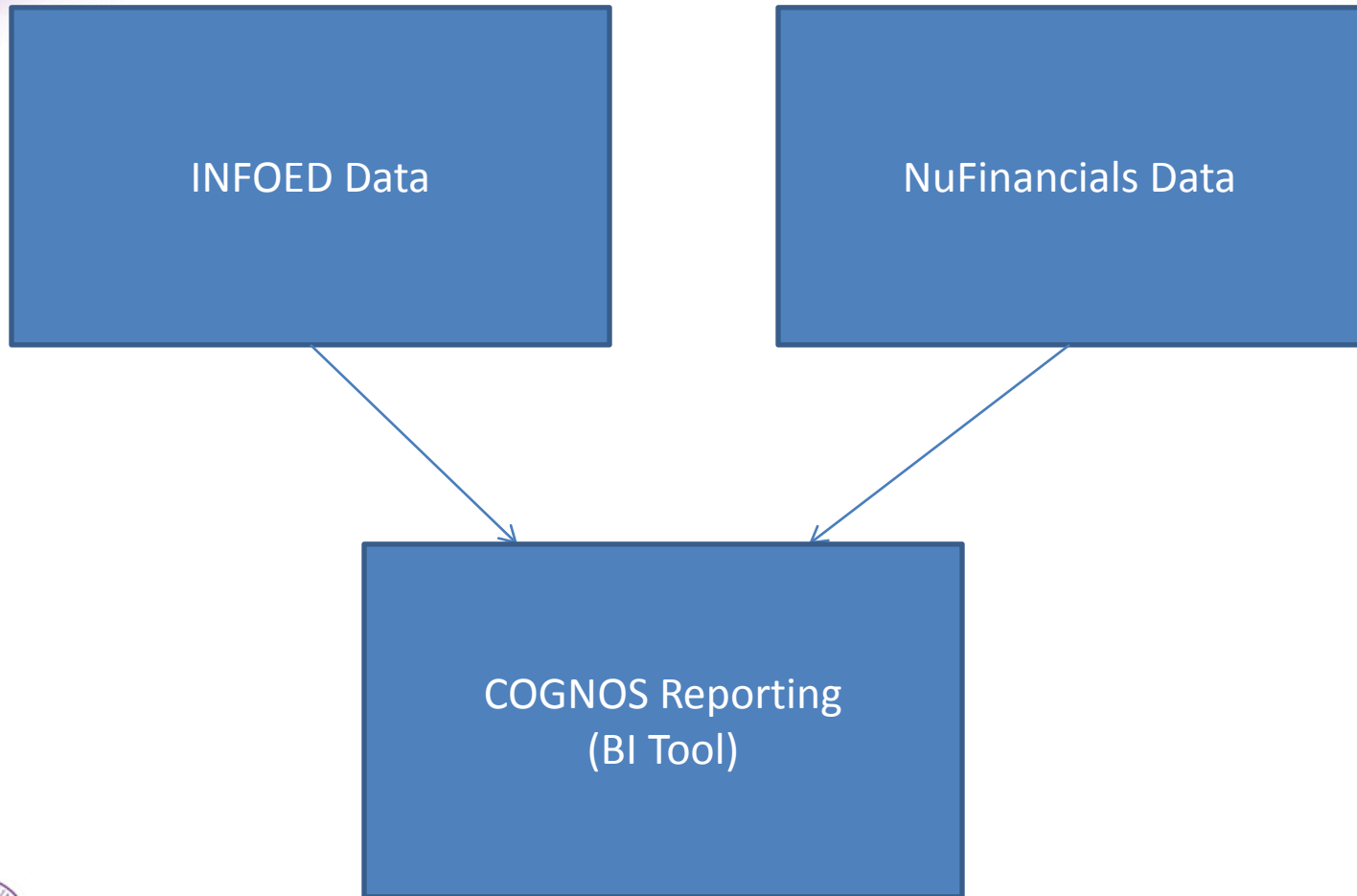
Melody Delfosse

Information Manager

Accounting Services for Research & Sponsored Programs



Reporting



Useful Cognos Reports

- GM026 – Project Information Lookup Report
- GM011 – Sponsored Research Expenditures Report
- GM044 – Sponsored Project Portfolio
- GM045 – Sponsored Project Budget Statement
- GL008 – Revenue and Expense Activity Report
- GM023 - Multi-Project Summary
- SC016 – Open Encumbrances
- GL005 – Summary Budget Status
- GL068 – Financial Summary



GM026 - Project Information Lookup

- Shows Project Start and End Dates and can be sorted by month in Excel
- Payroll Control – listing of the grants that need to be extended in payroll so that suspense is avoided.
- Closeout Work Flow
 - 6 months out – examples: clean up encumbrances, review spending
 - 3 months out – examples: avoid major purchases, cost transfers
- Department Planning /Account clean up
 - Are there grants that are closed but still showing as active?
 - How many grants are ending and how is the department responding or preparing?



GM026 - Project Information Lookup

Project	Project Description	Sponsor	Project Status	PI	Dept ID	Project Start Date	Project End Date
60017079	Lymphotoxin As A Signal For Wo	American Academy of Allergy, Asthma and	Open	Favoreto Jr, Silvio	5302000	1/1/08	12/31/08
60017077	12/15 Lipoxygenase Inhibition	Respiratory Health Association of Metrop	Open	Kuperman, Douglas A	5302000	7/1/07	8/31/09
60024372	Supplement: Epithelial BAFF an	National Institute of Allergy and Infect	Open	Schleimer, Robert P	5302000	6/20/09	7/31/10
60022647	Establishing Precursors Of Foo	Children's Memorial Hospital	Open	Schleimer, Robert P	5302000	6/18/08	8/31/10
60015672	Prot# Q3662g: A Phase Iiib Mlt	Quintiles, Inc.	Open	Avila, Pedro C	5302000	7/18/06	10/18/10
60023733	Rapid Induction of Tolerance t	Food Allergy Initiative	Open	Bryce, Paul J	5302000	5/1/09	11/30/10
60024316	Glucocorticoid Receptor Transl	National Heart, Lung, and Blood Institut	Open	Lu, Nicholas Zhidong	5302000	7/1/09	6/30/11
60024398	PTP1B Signals Regulate VCAM-1	American Heart Association	Open	Cook-Mills, Joan M	5302000	7/1/09	6/30/11
60024531	Arachidonic Acid Mediated Regu	National Institute of Allergy and Infect	Open	Kuperman, Douglas A	5302000	8/13/09	7/31/11
60024949	Epithelial BAFF and APRIL in A	National Institute of Allergy and Infect	Open	Schleimer, Robert P	5302000	9/12/09	8/31/11
60027550	The Role of Plasminogen Activa	Foundation of the American College of AI	Open	Cho, Seong H	5302000	11/1/10	10/31/11
60025806	T Cell Regulation of Mast Cell	American Heart Association Midwest Affil	Open	Bryce, Paul J	5302000	1/1/10	12/31/11
60015671	(prespend) Prot# Q3657s: Role	Genentech, Inc.	Open	Avila, Pedro C	5302000	6/6/06	1/1/12
60026110	Experimental Therapy for Peanu	National Institute of Allergy and Infect	Open	Zhu, Daocheng	5302000	3/1/10	2/29/12
60028591	Dendritic Cells in Asthma Exac	Asthma and Allergy Foundation of America	Open	Avila, Pedro C	5302000	5/1/11	4/30/12
60013955	Epithelial Baff And April In A	National Institute of Allergy and Infect	Open	Schleimer, Robert P	5302000	6/1/07	5/31/12
60026828	Regulatory T Cells and Superan	Deseret Trust Company	Open	Singh, Anne Marie	5302000	6/1/10	5/31/12
60026923	Age-Related Changes in Inflamm	American Academy of Allergy, Asthma and	Open	Cho, Seong H	5302000	7/1/10	6/30/12
60029617	Regulation and Functions of Ma	National Institute of Allergy and Infect	Open	Bryce, Paul J	5302000	8/15/11	7/31/12
60022285	Forms Of Vitamin E Have Opposi	National Center for Complementary and AI	Open	Cook-Mills, Joan M	5302000	9/15/08	8/31/12
60022286	15-lipoxygenase Regulation Of	National Institute of Allergy and Infect	Open	Kuperman, Douglas A	5302000	9/9/08	8/31/12
60027840	Immune Dysregulation Early Exp	Respiratory Health Association of Metrop	Open	Singh, Anne Marie	5302000	10/1/10	9/30/12
60028888	Blacks and Exacerbations on LA	Olmsted Medical Center	Open	Avila, Pedro C	5302000	11/15/10	12/31/12
60019230	Regulation Of T Cell Migration	National Institute of Allergy and Infect	Open	Bryce, Paul J	5302000	2/1/08	1/31/13
60028890	Mechanisms of Eosinophilic Eso	Sunshine Charitable Foundation	Open	Bryce, Paul J	5302000	4/1/11	3/31/13
60024522	Genes, Environments & Admixtur	University of California, San Francisco	Open	Avila, Pedro C	5302000	9/1/08	5/31/13
60023410	Glucocorticoid Receptor Transl	National Heart, Lung, and Blood Institut	Open	Lu, Nicholas Zhidong	5302000	4/1/09	3/31/14
60023903	New Paradigms in Gene Regulati	National Institute of Allergy and Infect	Open	Avila, Pedro C	5302000	5/1/09	4/30/14
60026935	Role of Epithelium in Immunity	National Heart, Lung, and Blood Institut	Open	Schleimer, Robert P	5302000	7/12/10	4/30/14
60023888	Histamine and Neutrophil Infl	National Institute of Environmental Heal	Open	Brown, Melissa Ann	5103500	6/1/09	5/31/14
60024703	Glucocorticosteroid Action in	National Heart, Lung, and Blood Institut	Open	Schleimer, Robert P	5302000	7/1/09	7/31/14
60027378	Post Genome-Wide Association S	Children's Memorial Hospital	Open	Schleimer, Robert P	5302000	7/1/10	6/30/15
60029498	Cross-Talk Between Mast Cells	American Heart Association Midwest Affil	Open	Cho, Seong H	5302000	7/1/11	6/30/15
60027090	Northwestern University Allerg	National Institute of Allergy and Infect	Open	Schleimer, Robert P	5302000	8/15/10	7/31/15
60015667	Clinical Evaluation And Survei	S and C Electric Company	Open	Grammer III, Leslie C	5302000	10/1/91	12/31/16



GM011 Sponsored Research Expenditures Report

- Shows direct and indirect spending by project ID
- Ideas for Usage
 - Historical tracking of performance (by department, PI or fund code)
 - Understand your indirect cost earnings for appropriation requests during budget season



GM011- Sponsored Research Expenditure Report

Project	Sponsor	PI	Project Type	Fund Code	Fund Description	Direct Costs	F&A Costs	Cumulative Expenses
60023903	National Institute of Allergy and Infect	A, C	FEDG	610	Federal Grants and Contracts	\$50,903	\$24,504	\$75,407
60019230	National Institute of Allergy and Infect	P, B	FEDG	610	Federal Grants and Contracts	\$74,156	\$27,861	\$102,017
60020824	National Institute of Allergy and Infect	P, B	FEDG	610	Federal Grants and Contracts	\$31,459	\$14,269	\$45,729
60023888	National Institute of Environmental Heal	P, B	FEDG	610	Federal Grants and Contracts	\$16,271		\$16,271
60022285	National Center for Complementary and AI	J, C	FEDG	610	Federal Grants and Contracts	\$91,402	\$37,499	\$128,901
60022286	National Institute of Allergy and Infect	D,K	FEDG	610	Federal Grants and Contracts	\$66,022	\$21,600	\$87,621
60024531	National Institute of Allergy and Infect	D,K	FEDG	611	Federal ARRA Grants& Contracts	\$36,779	\$17,785	\$54,564
60023410	National Heart, Lung, and Blood Institut	N, L	FEDG	610	Federal Grants and Contracts	\$28,745	\$13,245	\$41,991
60024316	National Heart, Lung, and Blood Institut	N, L	FEDG	611	Federal ARRA Grants& Contracts	\$24,699	\$12,070	\$36,769
...
60024703	National Heart, Lung, and Blood Institut	R, S	FEDG	610	Federal Grants and Contracts	\$74,675	\$28,548	\$103,223
60013955	National Institute of Allergy and Infect	R, S	FEDG	610	Federal Grants and Contracts	\$61,883	\$21,671	\$83,554
60024372	National Institute of Allergy and Infect	R, S	FEDG	610	Federal Grants and Contracts	\$16,777	\$6,149	\$22,926
60024949	National Institute of Allergy and Infect	R, S	FEDG	611	Federal ARRA Grants& Contracts	\$10,919	\$3,742	\$14,661
60024522	University of California, San Francisco	A, C	FFTR	620	Federal Flow-Through	\$21,158	\$9,094	\$30,252
60025157	University of Chicago	P, B	FFTR	620	Federal Flow-Through	\$4,467		\$4,467
60022647	Children's Memorial Hospital	R, S	FFTR	620	Federal Flow-Through	\$3,026	\$1,029	\$4,055
60023601	Genentech, Inc.	A, C	INDCT	640	Industry Clinical Trials	\$2,000		\$2,000
60015672	Quintiles, Inc.	A, C	INDCT	640	Industry Clinical Trials	\$2,166	\$273	\$2,439
60017080	Asthma and Allergy Foundation of America	A, C	NON	650	Other Grants and Contracts	\$1,967		\$1,967
60023733	Food Allergy Initiative	P, B	NON	650	Other Grants and Contracts	\$3,140	\$178	\$3,318
60024398	American Heart Association	J, C	NON	650	Other Grants and Contracts	\$25,422	\$1,855	\$27,277
60023461	American Academy of Allergy, Asthma and	R, S	NON	650	Other Grants and Contracts	\$20,696		\$20,696
60023140	Food Allergy & Anaphylaxis Network	Z, D	NON	650	Other Grants and Contracts	\$24,576	\$1,739	\$26,315
						\$765,401	\$258,001	\$1,023,402



GM044 – Sponsored Project Portfolio

- Displays balances for active projects including totals for direct and indirect expenditures as well as encumbrances by department and/or principal investigator
- Can run for only negative balances to monitor deficit spending
- Drill through available by project to the GM045 – Sponsored Project Budget Statement
- Café reworking to include “Budget Checked Not Posted” column



GM044 – Sponsored Project Portfolio



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Sponsored Project Portfolio For Fiscal Year 2011 As of Accounting Period 3 - November (Open)

Business Unit: NWUNV
Department: 4011400 - Chemistry
Project: All
PI: 1002860 - Mirkin, Chad A
Negative Balance Only: No

Department: 4011400 Chemistry

PI: Mirkin, Chad A

Project	Activity	Description	Sponsor	Sponsor Reference Award #	Activity Start Date	Activity End Date	Project End Date	Cumulative Budget To Date	Direct Cost Expenditures	Direct Cost Encumbrance	F&A Expenditures	F&A Encumbrance	Available Balance
60012489	01	Abiotic Supramolecular Systems	Army Research Office	W911NF-06-1-0116/P00004	5/1/06	4/30/11	4/30/2011	\$2,000,000.00	\$1,243,626.84	\$8,652.23	\$564,245.07	\$4,542.42	\$178,933.44
60012537	01	Nanoprisms For Advanced Displa	Air Force Research Laboratory	FA8650-07-C-7729	6/1/07	9/16/08	9/16/2008	\$265,002.00	\$181,469.27	\$0.00	\$83,333.45	\$0.00	\$199.28
60012539	01	(MURI-07) Bioinspired Supramol	Air Force Office of Scientific Research	FA9550-07-1-0534/P00005	7/1/07	11/30/10	11/30/2010	\$556,603.00	\$304,628.18	\$5,733.61	\$142,752.24	\$2,924.14	\$100,564.83
60012545	01	(MURI-07) Bioinspired Supramol	Air Force Office of Scientific Research	FA9550-07-1-0534/P00005	7/1/07	11/30/10	11/30/2010	\$260,680.00	\$124,584.99	\$0.00	\$63,538.35	\$0.00	\$72,556.66



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GM045 – Sponsored Project Budget Statement

- Summary of grant activity for the month with a cumulative total for the grant since its inception
- Reports information that posted through day before
- Budget check not posted is visible here
- F & A is calculated even for encumbrances and budget checked items
- Shows Cash Received on INV, FP and SCH awards
- GCFA Name provided
- Budget categories that do not charge F & A or are closed visible here



GM045 – Sponsored Project Budget Statement



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Sponsored Project Budget Statement For Fiscal Year 2013 As of Accounting Period 1 - September 2012 (Closed)

Fiscal Year: 2013
Accounting Period: 1 - September
Current Department: All
Project Status: All Projects
Project: 6003r

Account & Description	Fund	Dept	Activity ID	(A) Incep-TD Budget	(B) Current Period Exp	(C) FY-TD Exp	(D) Incep-TD Exp	(E) Open Req Enc	(F) Budget Checked Not Posted	(A-D-E-F) Bal Remaining	(A-D-E-F) % Available
Project: 6003r											
Award ID: SP0011249 FDP/RTC: Yes Bill Type: INB Flow Through: Yes Sponsor: Michigan State University Originating Sponsor: National Cancer Institute Sponsor Reference Award #: ASRSP GCFA: Eskedar Alem Clinical Trial: No Project Dates: 10/1/2011 - 4/30/2013 Project PI: V- Project Status: Open Primary Project: 6003r Primary Project Department: 52 Project Type: Federal Flow-Through Product: GRANTS_REIMBURSABL Total Payments Applied: \$24,778.34											
Activity ID: 01 Budget Period Ending 4/30/13											
F&A Rate and Base: 52.50% MTDCN											
Sponsor											
60010 Academic Personnel	620	5264000	01	\$45,829.00	\$0.00	\$0.00	\$11,229.48	\$0.00	\$0.00	\$34,599.52	75.50%
60011 Faculty Salaries, Regular							\$11,229.48	\$0.00	\$0.00		
60100 Non-Academic Personnel	620	5264000	01	\$0.00	\$0.00	\$0.00	\$11,690.59	\$0.00	\$0.00	(\$11,690.59)	0.00%
60104 Technical-Paraprofessional							\$11,690.59	\$0.00	\$0.00		
60180 Fringe Benefits	620	5264000	01	\$11,175.00	\$0.00	\$0.00	\$5,890.44	\$0.00	\$0.00	\$5,284.56	47.29%
60186 Fringe Benefits Full							\$5,890.44	\$0.00	\$0.00		
60210 Non-Academic Temp, Work Study	620	5264000	01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
73000 Supplies	620	5264000	01	\$480.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$480.00	100.00%
Total Direct:				<u>\$57,484.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$28,810.51</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$28,673.49</u>	<u>49.88%</u>
78700 F&A	620	5264000	01	\$30,179.00	\$0.00	\$0.00	\$15,125.52	\$0.00	\$0.00	\$15,053.48	49.88%
* 78710 Indirect Cost - Sponsored							\$15,125.52	\$0.00	\$0.00		
Total Direct & F&A:				<u>\$87,663.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$43,936.03</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$43,726.97</u>	<u>49.88%</u>
Total for Sponsor Direct, Indirect & Restricted:				<u>\$87,663.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$43,936.03</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$43,726.97</u>	<u>49.88%</u>
Total for Activity 01				<u>\$87,663.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$43,936.03</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$43,726.97</u>	<u>49.88%</u>
Total for Project 60030005				<u>\$87,663.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$43,936.03</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$43,726.97</u>	<u>49.88%</u>

GM045 – Sponsored Project Budget Statement

- Does not include future tuition and stipend obligations
- Only includes payroll encumbrances that are funded in FASIS
- Total Balance Remaining for prior “Closed” months can change if Encumbrances of Budget Checked Not Posted items are relieved



GL008 – Revenue and Expense Activity Report

- All transactions affecting the budget for the current period
- Displayed by project
- Drill through to transactional data
- Can run to CSV file to make data more accessible



GL008 – Revenue and Expense Activity Report



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Revenue and Expense Activity Report For Fiscal Year 2011 As of Accounting Period 3 - November 2010 (Open)

Fiscal Year: 2011
Accounting Period: 3 - November
Fund Code: All
Project Status: Active Projects Only
Project: 60022816 - Template Directed Assembly Str
Department: All
Account: All

Fund: 620 - Federal Flow Through
Department: 4011400 - Chemistry
Project: 60022816 - Template Directed Assembly Str
Department Manager: -
Project Manager: Mirkin, Chad A

Account / Transaction Type	Transaction ID	Line/Schedule/Distribution	Budget Check Date	Description	Pre-Enc/Enc	Account Beginning Balance	Transactions	Account Ending Balance	GL Post Date
Pre-Enc/Enc and Expenses - Current Period									
60010 Academic Personnel					\$0.00	\$0.00	\$0.00	\$0.00	
60180 Fringe Benefits					\$0.00	\$0.00	\$0.00	\$0.00	
73000 Supplies					\$0.00	\$0.00	\$3.50	\$3.50	
Journal	0000104188	2	11/1/10	CDR\0000090613\Conv Exp; 04/16/2010; UWS			3.50		
76762 Travel, Foreign					\$0.00	\$0.00	\$0.00	\$0.00	
78021 Tuition					\$0.00	\$0.00	\$0.00	\$0.00	
78700 F&A					\$0.00	\$0.00	\$0.00	\$0.00	
Pre-Enc/Enc and Expenses - Current Period Ending Balances						\$0.00		\$3.50	



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GL008 - Converting to CSV

NU Business Intelligence

Reporting and Analytics Solutions for Northwestern University

Donna M Kostel

[Log Off](#)



Launch



Public Folders

My Folders

Public Folders > Project_Cafe_Reports > School > Monthly Financial

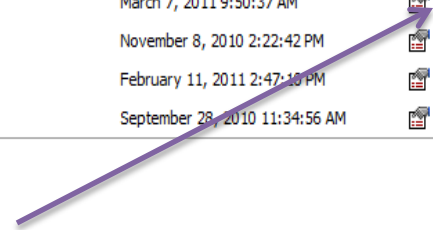


Entries: 1 - 15



	Name	Modified	Actions
<input type="checkbox"/>	GE002 - Transactional data file: Pre-Encumbrance detail	April 8, 2010 6:12:21 AM	More...
<input type="checkbox"/>	GE004 - Transactional data file: Encumbrance detail	August 25, 2010 6:52:35 PM	More...
<input type="checkbox"/>	GE005 - Transactional data file: Expense detail	March 7, 2011 8:53:25 AM	More...
<input type="checkbox"/>	GE006 - Transactional data file: Revenue detail	March 1, 2011 2:30:41 PM	More...
<input type="checkbox"/>	GE007 - User Security Profile	February 18, 2011 11:51:00 AM	More...
<input type="checkbox"/>	GE008 - Department Workflow Approval Profile	March 3, 2011 3:26:03 PM	More...
<input type="checkbox"/>	GE010 - Department Row Level Security Profile	September 16, 2010 9:14:55 AM	More...
<input type="checkbox"/>	GE011 - Project Workflow Approval Security Profile	December 20, 2010 9:21:29 AM	More...
<input type="checkbox"/>	GE012 - Project Data Security Profile	December 20, 2010 9:21:52 AM	More...
<input type="checkbox"/>	GL002 - Gift Summary Report	January 19, 2011 11:06:45 AM	More...
<input type="checkbox"/>	GL005 - Summary Budget Status Report	March 7, 2011 9:28:33 AM	More...
<input type="checkbox"/>	GL008 - Revenue and Expense Activity Report	March 7, 2011 9:50:37 AM	More...
<input type="checkbox"/>	GL009 - Expense/Revenue Budget	November 8, 2010 2:22:42 PM	More...
<input type="checkbox"/>	GL010 - Operating Budget Report	February 11, 2011 2:47:10 PM	More...
<input type="checkbox"/>	GL012 - Project By Attribute/Activity Designated Funds	September 28, 2010 11:34:56 AM	More...

Click on the triangle



GL008 - Converting to CSV

Run with options - GL008 - Revenue and Expense Activity Report

Help X

Select how you want to run and receive your report.

Format:

Delimited text (CSV) ▼



To specify a time to run the report, or for additional formats, languages, or delivery options, use [advanced options](#).

Change format to CSV

Language:

English (United States) ▼

Delivery:

View the report now

Print the report:

Printer location:

[Select a printer...](#)

Send me the report by email

Click Run

Prompt values:

No values saved

Prompt for values

Run

Cancel

GM023 - Multi-Project Summary

- This report presents summary award and project data in order to facilitate budgetary and expenditure oversight at the award level for multi-project grants and confirm that the sum of the project budgets is equal to the awarded amount.



GM023 - Multi-Project Summary



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Multi-Project Summary Report

Award to Date as of Jun 25, 2012

Business Unit: NWJUNV
Bill Type: All
Sponsor: All
Contract: All
Contract Status: Active Contracts Only
Department: 5302000 - Allergy

Award: CNV0053733 - Epithelial BAFF and APRIL in A Sponsor: National Institutes of Health
 Reference Award #: R01 AI072570-04 LOC Doc ID: RAI072570A
 Award PI: Schleimer,Robert P Award Dates: 6/1/07 - 8/31/12
 Primary Project: 60013955 - Epithelial Baff And April In A

Contract Line Number: 1 GCFA: Mary Rosenthal Product ID: GRANTS_REIMBURSABL
 Bill Type: LOC Total Billed: \$1,621,120.89 Total Received: \$0.00
 Billing Limit: \$1,976,316.00

Project	Project Description	Project PI	Project Dates	Project Status	Department	Fund Code	Total Project Budget (A)	Project to Date Expenses (B)	Open Encumbrances (C)	Remaining Balance A-(B+C)
60013955	Epithelial Baff And April In A	Schleimer,Robert P	6/1/07 - 5/31/12	Open	Allergy	192	\$0.00	\$52,594.86	\$5,563.67	(\$58,158.53)
60013955	Epithelial Baff And April In A	Schleimer,Robert P	6/1/07 - 5/31/12	Open	Allergy	610	\$1,847,740.00	\$1,500,566.35	\$31,569.83	\$315,603.82
60024372	Supplement: Epithelial BAFF an	Schleimer,Robert P	6/20/09 - 7/31/10	Open	Allergy	610	\$128,576.00	\$120,730.38	\$0.00	\$7,845.62



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SC016 – Open Encumbrances

- Shows open encumbrances and helps users to reconcile budgets and track purchase orders that have not been finalized



SC016 – Open Encumbrances



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Open Encumbrance Report

Fund: 610 - Federal Grants and Contracts
Department: 4011400 - Chemistry
Project: 60027502 - Clean Energy Storage, Conversi
Account: All
Budget FY: FY 2006 - FY 2011
PO Create Dates: All

Fund	Department	Project	Account	Requisition ID	PO ID	PO Budget Header Status	PO Status	Vendor ID	Vendor Name	Item Description	PO Date	PO Line	PO Schedule	PO Distribution Line	PO Line Amount	PO Line Amt Remaining	Receiver Status	Voucher ID(s)/Voucher Budget Status	Match Status
610	4011400	60027502	73475	REQ0246465	PUR0249233	Valid Budget Check	Dispatched	0000028449	TED PELLA INC	15nm gold colloid	10/25/10	1	1	1	\$2,227.50)	\$2,227.50)	Fully Received		Not Matched
610	4011400	60027502	73075	REQ0247404	PUR0250075	Valid Budget Check	Dispatched	0000000007	DELL MARKETING L. P.	Dell 3100cn Laser Printer Imaging Unit	10/26/10	1	1	10	\$60.00)	\$60.00)	Fully Received		Not Matched
610	4011400	60027502	73075	REQ0247404	PUR0250075	Valid Budget Check	Dispatched	0000000007	DELL MARKETING L. P.	3100cn Magenta Toner	10/26/10	2	1	10	\$21.00)	\$21.00)	Fully Received		Not Matched
610	4011400	60027502	73075	REQ0247404	PUR0250075	Valid Budget Check	Dispatched	0000000007	DELL MARKETING L. P.	3100cn Cyan Toner	10/26/10	3	1	10	\$21.00)	\$21.00)	Fully Received		Not Matched



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Other Interesting Supply Chain Reports

- Supply Chain reports
 - <http://cafe.northwestern.edu/documents/reportcatalogs/SCReportCatalog.pdf>

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GL005 – Summary Budget Status

- Summarizes budget to actuals for revenue and expenses for a specific Fund, Dept ID, Project
- Can be used to track cost sharing commitments and funding received for a project



GL005 – Summary Budget Status



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Summary Budget Status Report For Fiscal Year 2010 As of Accounting Period 11 - July 2010 (Closed)

Fund: All
Department: All
Project Status: Active Projects Only
Project: 60025342 - Coding, Decoding, Transfer, an

Department Manager: -
Project Manager: Widom,Jonathan

Fund : 191 Mandatory Cost Sharing

Department : 4001510 Matching Funds

Project : 60025342 Coding, Decoding, Transfer, an

	Account	Current Period Summary			Fiscal Year to Date			Current Budget	(Un)Favorable Balance
		Pre-Enc/Enc	Actual	Total	Pre-Enc/Enc	Actual	Total		
Revenue	40000 Revenue*	0.00	0.00	0.00	0.00	0.00	0.00	20,878.00	(20,878.00)
	88902 Non-Mandatory Transfer from	0.00	0.00	0.00	0.00	20,878.00	20,878.00	0.00	20,878.00
	Revenue Total	\$0.00	\$0.00	\$0.00	\$0.00	\$20,878.00	\$20,878.00	\$20,878.00	\$0.00
	Net Position: Revenue less Expense				\$0.00	\$20,878.00	\$20,878.00	\$20,878.00	\$0.00
	Net Position Excluding Benefits				\$0.00	\$20,878.00	\$20,878.00	\$20,878.00	\$0.00



NORTHWESTERN
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GL005 – Summary Budget Status



NORTHWESTERN
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Summary Budget Status Report For Fiscal Year 2010 As of Accounting Period 11 - July 2010 (Closed)

Fund: All
Department: All
Project Status: Active Projects Only
Project: 60025342 - Coding, Decoding, Transfer, an

Department Manager: Linn,Janis H
Project Manager: Widom,Jonathan

Fund : 191 Mandatory Cost Sharing

Department : 5424500 Physical Sciences-RHLCC

Project : 60025342 Coding, Decoding, Transfer, an

Revenue	Account	Current Period Summary			Fiscal Year to Date			Current Budget	(Un)Favorable Balance
		Pre-Enc/Enc	Actual	Total	Pre-Enc/Enc	Actual	Total		
	88802 Non-Mandatory Transfer from	0.00	11,931.00	11,931.00	0.00	11,931.00	11,931.00	0.00	11,931.00
	Revenue Total	\$0.00	\$11,931.00	\$11,931.00	\$0.00	\$11,931.00	\$11,931.00	\$0.00	\$11,931.00
Expense	60101 Professional Exempt	0.00	8,266.28	8,266.28	8,266.28	75,772.32	84,038.60	75,772.00	(8,266.60)
	60103 Secretarial-Clerical	(1,106.02)	1,922.03	816.01	1,729.83	9,997.96	11,727.79	9,998.00	(1,729.79)
	Salaries Total	(\$1,106.02)	\$10,188.31	\$9,082.29	\$9,996.11	\$85,770.28	\$95,766.39	\$85,770.00	(\$9,996.39)
	60186 Fringe Benefits Full	(254.38)	2,343.32	2,088.94	2,299.11	19,727.22	22,026.33	21,014.00	(1,012.33)
	Benefits Total	(\$254.38)	\$2,343.32	\$2,088.94	\$2,299.11	\$19,727.22	\$22,026.33	\$21,014.00	(\$1,012.33)
	75115 External Copying Svcs	0.00	0.00	0.00	0.00	87.53	87.53	0.00	(87.53)
	75120 Internal-Printing&Duplicating	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00	7,500.00
	75210 IT Technical & Consult Service	0.00	0.00	0.00	0.00	0.00	0.00	10,033.00	10,033.00
	75493 Internal Space Rental	0.00	0.00	0.00	0.00	0.00	0.00	1,400.00	1,400.00
	75695 Procurement Card Program	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00



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GL068 – Financial Summary

- Displays summarized expense and revenue (actuals and budget) financial information by chart string for a DeptID or School/Unit, reflecting the typical Expenses, Revenues, and Ending Balance, as applicable.
- Can be used to track cost-sharing commitments
- Cannot run by PI name



GL068 – Financial Summary



NORTHWESTERN
UNIVERSITY

Financial Summary (Excluding Agency and Multi-Year Funds) For Fiscal Year 2011 Through Accounting Period 12 - August 2011 (Closed)

Fiscal Year/Budget Period: 2011
Accounting Period: 12 - August
Business Unit: NWUNV
Fund: 191 - Mandatory Cost Sharing
Department: All
Project Status: All Projects
Project: 60012550 - Fundamental Studies
 Of Light-
Manager/Reviewer: All

Area Weinberg CollegeArts&Sciences

Fund Code	Department	Department Description	Project	Project Description	Carryforward Expense Budget	Fiscal Year Expense Budget	Total Expense Budget	Total Actual Expenses	Total Encumbrances	Total Obligation	Fiscal Year Revenue Budget	Recognized Revenue	Fiscal Year Surplus/(Deficit)	Cumulative Surplus/(Deficit)
191	4011400	Chemistry	60012550	Fundamental Studies Of Light-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4011400 Sub Total					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
191 Sub Total					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Weinberg CollegeArts&Sciences Sub Total					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Additional Resources

- Training Materials

<http://cafe.northwestern.edu/training/materials.html#reporting>

- Training Classes

<http://cafe.northwestern.edu/training/matrix.html>

- Reporting Tips

<http://www.cafe.northwestern.edu/reports/tips.html>

- Scheduling Reports

<http://cafe.northwestern.edu/documents/training/cognosreporting/113/SavePromptsHaveDelivered.pdf>



Expense Monitoring

Part III: The Department's Perspective

Michelle Grana
Administrative Director
Buehler Center on Aging, Health & Society



Expense Monitoring: Departmental Perspective

- Planning for Monitoring
 - Salary Planning
 - Budget Planning
 - Commitment Planning
- Reconciliation Procedures
 - Goals/Objectives
 - Procedures
- Principal Investigator Participation
 - Reporting Requirements
 - Communication



Planning for Monitoring: Measure Twice, Cut Once!

Salary Planning

- Templates Available
- How do effort changes impact budget?

Budget Planning

- Begins at proposal stage
- OSR-3: How do cost categories translate?

Commitment Planning

- Be cognizant of potential for commitment overlap & consequences of effort reduction on budget



Planning for Monitoring: Salary Planning

Salary Planning

- First step in budget planning
- FSM annual budget process is “position driven”
- Salary planning templates (faculty & staff) are linked to worksheets for each account.



Planning for Monitoring: Salary Planning

FY 2011 Projected Faculty Salary Distribution

Employee Name: **CHAIR, Charlie**

Annual Base Salary (NU+NMFF): 285,991.16
Monthly Base Salary (NU + NMFF): 23,832.60

Worksheet Date: 11/6/2011

	% APPT	\$ SALARY
NU	69.44%	198,349.80
NMFF	30.56%	87,641.36
Total	100.00%	

NMFF commitment (from faculty appt letter) **(1.5 days clinic/week)**

Acct Short Name/Grant No.	CHART STRING	Salary Cap (Y/N)	Applicable Cap	1				2				3				Q1 EFFORT REPORT
				SEPTEMBER				OCTOBER				NOV				
NU GRANT CHART STRINGS				salary	% base	% NU	% effort	salary	% base	% NU	% effort	salary	% base	% NU	% effort	
R01 CA123456	610-8675309-60010001	Y	199,700.00	3,328.33	13.97%	20.14%	20.00%	3,328.33	13.97%	20.14%	20.00%	3,328.33	13.97%	20.14%	20.00%	20%
R03 HL654321	610-8675309-60010002	Y	199,700.00	1,664.17	6.98%	10.07%	10.00%	1,664.17	6.98%	10.07%	10.00%	1,664.17	6.98%	10.07%	10.00%	10%
Non-Fed Award	650-8675309-60010004	N	N/A	2,383.26	10.00%	14.42%	10.00%	1,191.63	5.00%	7.21%	5.00%	1,191.63	5.00%	7.21%	5.00%	7%
NU NON-GRANT CHART STRINGS																
Chair Endowment	450-8675.09-40001234	N	N/A	2,383.26	10.00%	14.42%	10.00%	2,383.26	10.00%	14.42%	10.00%	2,383.26	10.00%	14.42%	10.00%	10%
Operating	110-8675309 (calculated as base salary not covered by grant + NMFF)	N	N/A	4,613.28	19.36%	27.91%	19.36%	5,804.91	24.36%	35.12%	24.36%	5,804.91	24.36%	35.12%	24.36%	23%
COST SHARE CHART STRINGS (grant % effort = % cost share + % base)																
Cost Share for R01CA123456	192-675309-60010001	N	N/A	1,437.11	6.03%	8.69%	TRUE	1,437.11	6.03%	8.69%	TRUE	1,437.11	6.03%	8.69%	TRUE	N/A
Cost Share for R21HL654321	192-8675309-60010002	N	N/A	719.74	3.02%	4.35%	TRUE	719.74	3.02%	4.35%	TRUE	719.74	3.02%	4.35%	TRUE	N/A
NMFF SALARY																
	7998-NMFF-2012	N	N/A	7,303.45	30.64%	N/A	30.6%	7,303.45	30.64%	N/A	30.6%	7,303.45	30.64%	N/A	30.6%	31%
Monthly Total				23,832.60	100%	100%	100%	23,832.60	100%	100%	100%	23,832.60	100%	100%	100%	100.0%
BUDGET NOTE: Cost sharing charged to endowment acct				TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
TOTAL CHARGE TO COST SHARE (192's)				2,156.85	9.1%	13.05%		2,156.85	9.1%	13.05%		2,156.85	9.1%	13.05%		
Total charge to ENDOWMENT (after transfer to cost share)				4,540.11	28.4%	27.47%		4,540.11	33.4%	27.47%		4,540.11	33.4%	27.47%		

Planning for Monitoring: Salary Planning

Employee Name: **DOE, Jane**

Annual Base Salary (NU+NMFF): 285,991.16
 Monthly Base Salary (NU + NMFF): 23,832.60

Worksheet Date: 12/29/2011

NMFF commitment (from faculty appt letter) **(1.5 days clinic/week)**

	% APPT	\$ SALARY
NU	69.44%	198,349.80
NMFF	30.56%	87,641.36
	100.00%	



Planning for Monitoring: Salary Planning

Acct Short Name/Grant No.	CHART STRING	Salary Cap (Y/N)	Applicable Cap
NU GRANT CHART STRINGS			
R01 CA123456	610-5406000-60012345	Y	199,700.00
R21 HL654321	610-5406000-60054321	Y	196,700.00
Projected NEW R01	TBN (HIGH CONFIDENCE IN FUNDING)	Y	199,700.00
Non-Fed Award	650-5406000-60056789	N	N/A



Planning for Monitoring: Salary Planning

SEPTEMBER			
salary	% base	% NU	% effort
3,328.33	13.97%	20.14%	20.00%
1,639.17	6.88%	9.92%	10.00%
2,383.26	10.00%	14.42%	10.00%



Planning for Monitoring: Salary Planning

Acct Short Name/Grant No.	CHART STRING	SEPTEMBER			
		salary	% base	% NU	
COST SHARE CHART STRINGS <i>(grant % effort = % cost share + % base)</i>					
Cost Share for R01CA123456	192-5406000-60022648	1,437.11	6.03%	8.69%	TRUE
Cost Share for R21HL654321	192-5230000-60013756	743.58	3.12%	4.50%	TRUE



Planning for Monitoring: Salary Planning

Acct Short Name/Grant No.	CHART STRING	Q1 EFFORT REPORT
NU GRANT CHART STRINGS		
R01 CA123456	610-5406000-60012345	20%
R21 HL654321	610-5406000-60054321	10%
Projected NEW R01	TBN (HIGH CONFIDENCE IN FUNDING)	
Non-Fed Award	650-5406000-60056789	8%
NU NON-GRANT CHART STRINGS		
Chair Endowment	450-5406000-40001234	10%
Operating	110-5406000 (calculated as base salary not covered by grant + NMFF)	21%
COST SHARE CHART STRINGS		
Cost Share for R01CA123456	192-5406000-60022648	N/A
Cost Share for R21HL654321	192-5230000-60013756	N/A
Cost Share for Projected NEW R01	192-5406000-TBN (HIGH CONFIDENCE IN FUNDING)	
NMFF SALARY		
	7998-NMFF-2000	31%
	Monthly Total	100.0%



Planning for Monitoring: Salary Planning

Funding FY12				September-11		
<u>Employee</u>	<u>Annual Base</u>	<u>Acct Abbrev</u>	<u>Effort</u>	<u>Salary</u>	<u>Acct</u>	
Paul Programmer EX staff	\$ 81,558.08				\$	6,796.51
		Chair R01	20%	\$1,359.30	610-8675309-60010001	
		Chair R03	20%	\$1,359.30	610-8675309-60010002	
		Chair Non-Fed	30%	\$2,038.95	650-8675309-60010004	
		Departmental Operating Account	30%	\$1,163.34	110-8675309	
			100%			



Planning for Monitoring: Salary Planning

Funding FY12			June-12			July-12			August-12		
Employee	Annual Base	Acct Abbrev	Effort	Salary	Acct	Effort	Salary	Acct	Effort	Salary	Acct
Paul Programmer	\$ 81,558.08			\$	6,796.51		\$	6,796.51		\$	6,796.51
EX staff		Chair R01	20%	\$1,359.30	110-5406000	20%	\$1,359.30	110-5406000	20%	\$1,359.30	110-5406000
		Chair R03	20%	\$1,359.30	450-5406000-40004286	20%	\$1,359.30	450-5406000-40004286	20%	\$1,359.30	450-5406000-40004286
		Chair Non-Fed	30%	\$2,038.95	172-5406000-10008481	30%	\$2,038.95	172-5406000-10008481	30%	\$2,038.95	172-5406000-10008481
		Departmental Operating Account	30%	\$1,163.34	650-5406000-60028579	30%	\$1,163.34	650-5406000-60028579	30%	\$1,163.34	650-5406000-60028579
			100%			100%			100%		
Connie Coordinator	\$ 46,533.42			\$	3,877.79		\$	3,877.79		\$	3,877.79
EX staff		Chair R01	60%	\$2,326.67	110-5406000	60%	\$2,326.67	110-5406000	60%	\$2,326.67	110-5406000
		Chair R03	30%	\$1,163.34	450-5406000-40004286	30%	\$1,163.34	450-5406000-40004286	30%	\$1,163.34	450-5406000-40004286
		Chair Non-Fed	10%	\$387.78	172-5406000-10008481	10%	\$387.78	172-5406000-10008481	10%	\$387.78	172-5406000-10008481
			100%			100%			100%		
NON-EXEMPT STAFF (HOURLY) - 26 pay periods in FY12; 2 paychecks/month except Dec & Jun which have 3											
Annie Administrator	\$ 34,243.20				\$3,951.14			\$2,634.09			\$3,951.14
NEX staff		Chair Endow	50%	\$1,975.57	450-8675309-40001234	50%	\$1,317.05	450-8675309-40001234	50%	\$1,975.57	450-8675309-40001234
		Dept Operating	50%	\$1,975.57	110-8675309	50%	\$1,317.05	110-8675309	50%	\$1,975.57	110-8675309
		Dept Operating	OT		110-8675309	OT		110-8675309	OT		110-8675309
			100%			100%			100%		



Planning for Monitoring: Budget Planning

- Begins at proposal stage
- Revisit plan at award stage
 - OSR-3: How do cost categories translate?
- Develop internal process for continuous planning & monitoring



Planning for Monitoring: Budget Planning

Account	May 12	Jun 12	Jul 12	Aug 12	FY12 TOTALS
610-8675309-60010002 (Chair R03 HL654321: 9/1/11-8/31/12)					
BEGINNING BALANCE	\$ 18,133.68	\$ 14,333.18	\$ 10,532.68	\$ 6,732.18	
REVENUE					
Grant Income					
Carry-over				\$ (31.68)	\$ 49,968.32
EXPENSES					
PERSONNEL					
base salary					
60011 199,700.00 Chair	\$ 1,664.17	\$ 1,664.17	\$ 1,664.17	\$ 1,664.17	\$ 19,970.04
60101 81,558.08 Paul Programmer	\$ 1,359.30	\$ 1,359.30	\$ 1,359.30	\$ 1,359.30	\$ 16,311.60
60101 46,533.42 Connie Coordinator	\$ 1,163.34	\$ 1,163.34	\$ 1,163.34	\$ 1,163.34	\$ 13,960.08
Reg Faculty Total	\$ 1,664.17	\$ 1,664.17	\$ 1,664.17	\$ 1,664.17	\$ 19,970.04
Staff Total	\$ 1,359.30	\$ 1,359.30	\$ 1,359.30	\$ 1,359.30	\$ 17,474.94
60186 Fringe @ 25.7% in FY12; 25.8% in FY13	\$ 777.03	\$ 777.03	\$ 777.03	\$ 777.03	\$ 9,623.34
TOTAL SALARY + FB	\$ 3,800.50	\$ 3,800.50	\$ 3,800.50	\$ 3,800.50	\$ 47,068.32
SUPPLIES & SERVICES					
76765 TRAVEL (budgeted \$1,200)	\$			\$ 1,200.00	\$ 1,200.00
Supplies & Services Subtotal	\$			\$ 1,200.00	\$ 1,200.00
OTHER OPERATING EXPENSES					
78660 SUBJECT REIMBURSEMENT (budgeted \$1,700)	\$ -	\$ -		\$ 1,700.00	\$ 1,700.00
Other Operating Expenses Subtotal	\$ -	\$ -		\$ 1,700.00	\$ 1,700.00
EXPENSE TOTAL	\$ 3,800.50	\$ 3,800.50	\$ 3,800.50	\$ 6,700.50	\$ 49,968.32
ENDING BALANCE	\$ 14,333.18	\$ 10,532.68	\$ 6,732.18	\$ 0.00	\$ -
\$ UNOBLIGATED ENDING BALANCE (MUST RETURN TO AGENCY)					\$ 31.68

unobligated balance

Projections from approved pre-award budget included at end of budget year. Actual costs are deducted as they are posted each month.

Planning for Monitoring: Commitment Planning

Be cognizant of potential for commitment overlap

- From NIH Sample Other Support:

*There is **potential commitment overlap** for Dr. Hernandez between 5 R01 CA 00000-07 and the application under consideration. If the application under consideration is funded with Dr. Hernandez committed at 3.60 person months, Dr. Hernandez will **request approval to reduce** her months on the NCI grant.*

- Work with OSR – they will work with the agencies on your PI's behalf.
- **How will effort reduction impact budget planning?**



Commitment Planning: Impact on Budget

Account		May 12	Jun 12	Jul 12	Aug 12	FY12 TOTALS
610-8675309-60010001 (Chair R01 CA123456: 8/1/08-7/31/13)				END OF BUDGET YEAR		
BEGINNING BALANCE		\$ 103,866.96	\$ 87,725.33	\$ 71,583.70	\$ 31,442.07	
REVENUE						
Grant Income					\$ 250,000.00	
Carry-over					\$ (265,300.44)	\$ 218,699.56
EXPENSES						
PERSONNEL						
base salary						
60011	199,700.00 Chair	\$ 3,328.33	\$ 3,328.33	\$ 3,328.33	\$ 3,328.33	\$ 39,939.96
60011	199,700.00 Extra-dept Co-Investigator A (25% committed)	\$ 4,160.42	\$ 4,160.42	\$ 4,160.42	\$ 4,160.42	\$ 49,925.04
60011	150,000.00 Extra-dept Co-Investigator B (REDUCED FROM 30% TO 10% IN Y4)	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	\$ 15,000.00
60011	100,000.00 Extra-dept Co-Investigator C (5% committed)	\$ 416.67	\$ 416.67	\$ 416.67	\$ 416.67	\$ 5,000.04
60101	81,558.08 Paul Programmer	\$ 1,359.30	\$ 1,359.30	\$ 1,359.30	\$ 1,359.30	\$ 16,311.60
60101	46,533.42 Connie Coordinator	\$ 2,326.67	\$ 2,326.67	\$ 2,326.67	\$ 2,326.67	\$ 27,920.04
	Reg Faculty Total	\$ 9,155.42	\$ 9,155.42	\$ 9,155.42	\$ 9,155.42	\$ 109,865.04
	Staff Total	\$ 3,685.97	\$ 3,685.97	\$ 3,685.97	\$ 3,685.97	\$ 44,231.64
60186	Fringe @ 25.7% in FY12; 25.8% in FY13	\$ 3,300.24	\$ 3,300.24	\$ 3,300.24	\$ 3,300.24	\$ 40,288.88
	TOTAL SALARY + FB	\$ 16,141.63	\$ 16,141.63	\$ 16,141.63	\$ 16,141.63	\$ 166,699.56
SUPPLIES & SERVICES						
76765	TRAVEL (budgeted \$4K/year)	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
77090	LAB SUPPLIES & HARDWARE (\$10K budgeted in Y4; \$5K budgeted in Y5)	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 11,000.00
	Supplies & Services Subtotal	\$ -	\$ -	\$ 14,000.00	\$ -	\$ 15,000.00
OTHER OPERATING EXPENSES						
78660	SUBJECT REIMBURSEMENT (budgeted \$10,000 in Y4; \$15,000 in Y5)	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
	Other Operating Expenses Subtotal	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
	EXPENSE TOTAL	\$ 16,141.63	\$ 16,141.63	\$ 40,141.63	\$ 16,141.63	\$ 218,699.56
ENDING BALANCE		\$ 87,725.33	\$ 71,583.70	\$ 31,442.07	\$ -	\$ -
				\$ CARRY-OVER UNOBLIGATED FUNDS TO NEXT BUDGET PERIOD	\$ 31,442.07	

carry-over to FY13

Projections from approved pre-award budget

Under expanded authority, must request prior approval for carry-over of 25% or more to next budget period.

Commitment Planning: Impact on Budget

Account	May 13	Jun 13	Jul 13 END OF PROJECT PERIOD	Aug 13	FY13 TOTALS
610-8675309-60010001 (Chair R01 CA123456: 8/1/08-7/31/13)					
BEGINNING BALANCE	\$ 132,187.64	\$ 115,548.54	\$ 98,909.44	\$ 63,270.34	unobligated ending balance/deficit
REVENUE					
Grant Income					
Carry-over				\$ (63,270.34)	202,030.10
EXPENSES					
PERSONNEL					
base salary					
60011 199,700.00 Chair	\$ 3,428.18	\$ 3,428.18	\$ 3,428.18	\$ -	\$ 37,709.98
60011 199,700.00 Extra-dept Co-Investigator A (25% committed)	\$ 4,285.23	\$ 4,285.23	\$ 4,285.23	\$ -	\$ 47,137.53
60011 150,000.00 Extra-dept Co-Investigator B (REDUCED FROM 30% TO 10% IN Y4)	\$ 1,287.50	\$ 1,287.50	\$ 1,287.50	\$ -	\$ 14,162.50
60011 100,000.00 Extra-dept Co-Investigator C (5% committed)	\$ 429.17	\$ 429.17	\$ 429.17	\$ -	\$ 4,720.87
60101 81,558.08 Paul Programmer	\$ 1,400.08	\$ 1,400.08	\$ 1,400.08	\$ -	\$ 15,400.88
60101 46,533.42 Connie Coordinator	\$ 2,396.47	\$ 2,396.47	\$ 2,396.47	\$ -	\$ 26,361.17
Reg Faculty Total	\$ 9,430.08	\$ 9,430.08	\$ 9,430.08	\$ -	\$ 103,730.88
Staff Total	\$ 3,796.55	\$ 3,796.55	\$ 3,796.55	\$ -	\$ 47,620.05
60186 Fringe @ 25.7% in FY12; 25.8% in FY13	\$ 3,412.47	\$ 3,412.47	\$ 3,412.47	\$ -	\$ 13,537.17
TOTAL SALARY + FB	\$ 16,639.10	\$ 16,639.10	\$ 16,639.10	\$ -	\$ 165,030.10
SUPPLIES & SERVICES					
76765 TRAVEL (budgeted \$4K/year)	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
77090 LAB SUPPLIES & HARDWARE (\$10K budgeted in Y4; \$5K budgeted in Y5)	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
Supplies & Services Subtotal	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
OTHER OPERATING EXPENSES					
78660 SUBJECT REIMBURSEMENT (budgeted \$10,000 in Y4; \$15,000 in Y5)	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00
Other Operating Expenses Subtotal	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00
EXPENSE TOTAL	\$ 16,639.10	\$ 16,639.10	\$ 35,639.10	\$ -	\$ 202,030.10
ENDING BALANCE	\$ 115,548.54	\$ 98,909.44	\$ 63,270.34	\$ -	\$ -

\$ 63,270.34 **\$ UNOBLIGATED ENDING BALANCE (MUST RETURN TO AGENCY)**

Budget Reconciliation: Departmental Perspective

Reconciliation Goals

- Inform
- Monitor
- Adjust

Reconciliation Procedures

- Develop internal process
- Complete reconciliation requirements and provide reports to PIs on monthly basis
- What else can we do?



Budget Reconciliation: Goals

- Keep PI's informed on a **monthly** basis
- Monitor spending (over/under budget)
- Ensure charges are **allowable, allocable, consistent, reasonable**
- Track **cost share** revenue and expense
- Review **status** of charges (requisitions are received, encumbrances are resolved, payroll not in suspense, journals are processed)
- Plan for **future expenditures not encumbered**



Financial Operations- Budget Reconciliation Process – FAQ's

1. Should every line of the budget statement be reconciled?
 - A budget reconciliation process should be established to ensure that transactions are authorized, accurate and complete.
 - Due to the complexity of some operations, materiality thresholds can be established to ensure that transactions are reviewed, at least within the 90-day timeframe.



FAQ's (cont)

2. How does a department accomplish reconciliations for multiple chart strings?
 - Divide the reconciliation process by account code, chart string manager or chart string to distribute the responsibility.
3. How long should budget statements and reconciliations be maintained?
 - Budget statement documentation (electronic or hard copy) should be maintained for 8 years.



FAQ's (cont).

4. How does one involve the chart string manager in the reconciliation process?
 - Monthly, the chart string manager should be provided the reconciliation and the actual Cognos report for review and sign-off on the reconciliation.
 - The sign-off could be electronic or a wet signature.
5. When are my budget statements available?
 - The monthly closing calendar is available on the Financial Operations web site.

<http://www.northwestern.edu/financial-operations/policies-procedures/purchasing/BudgetReconciliationProcedures.pdf>



Reconciliation Resources

Project Café Quick Reconciliation Guide:

<http://cafe.northwestern.edu/documents/training/gl/723/723QuickRefGuide.pdf>

- Quick reference for how to manage, track, and correct transactions
 - Requisition, PO, voucher, expense report
 - Sponsor invoices and payments
 - Expense Reports and expenditures
 - Journals, p-cards
 - Payroll suspense





Sponsored Program Accounting

8. Ensure each respective PI receives a copy of the GM045 report for their respective sponsored program chart string(s) in order to ensure their fiscal oversight of the propriety of transactions charged.
9. Ensure every transaction appearing on a sponsored program chart string matches the intended purpose for those funds.
10. On a quarterly basis, ensure *Effort Reports* are completed and certified by the appropriate individual according to the timelines announced by Accounting Services for Research and Sponsored Programs. Review the *Chart String Summary* and *Effort Reports* to ensure payroll charges match effort expended for each sponsored program chart string.
11. At the beginning of a project, ensure the file contains the appropriate documentation including the proposal and animal and human subject approval documents.

<http://www.northwestern.edu/auditing/how/index.html>



ASRSP Certification Checklist

- A-21 Principles:
 - Allowable; Allocable; Reasonable: Consistently applied
 - Review Include:
 - Effort – Maximus
 - Payroll- Vista
 - Expenses- GL008 & source documents
 - Cost Sharing- Fulfilled
 - F&A-Appropriate
 - Program Income-Reported

<http://www.northwestern.edu/financial-operations/policies-procedures/purchasing/BudgetReconciliationProcedures.pdf>



Budget Reconciliation Procedures: What else can I do?

Plan for future expenditures not encumbered

- Utilize available tools to assist in monthly monitoring of actual expenditures vs. planned expenditures
- Alert PI's when spending activity is not going as planned



Principal Investigator Participation: Reports



Provide budget statements and reconciliation documents to PI's monthly.



Obtain PI signature on GM045 – Sponsored Project Budget Statement.



Principal Investigator Participation: Communication

- Recommend minimum quarterly meetings with PI's – more frequently if needed.
- Explain budget statements, reconciliation and internal worksheets.



Departmental Perspective Summary

- Plan
 - Salary Distribution
 - Budget (including non-salary expenditures)
 - Commitment
- Reconcile (Monthly)
 - Internal process
 - Available tools, checklists
- PI's
 - Inform, Communicate, Collaborate!



Expense Monitoring

Part IV:

The Dean's Office Perspective

Marsha McClellan

Director of Financial Management

Office of Finance, Budget & Payroll

Feinberg School of Medicine



Dean's Office Perspective on Expense Monitoring

- If you don't spend grant directs, you don't generate the indirects
 - Who loses?
 - Departments and Dean
- If expenses aren't monitored it is a liability to the University, FSM and the PI.
- Unmonitored grants can end with either an overdraft or unspent funds.
- To eliminate the risk, timely reconciliation is a must for grants.



Who's Minding the Shop?

- Expense monitoring is everyone's responsibility
 - Starts with the PI
 - Continues with lab, departmental personnel to monitor and provide oversight, reports and regular communication
 - Med Finance
 - Dean
 - OSR
 - ASRSP
 - NU



Expenses Gone Bad!

- Dean's office sees the end results when there wasn't proper expense monitoring and they aren't positive.
 - Expenses that are too old to be charged to a grant, now they have to be paid off of a department non-sponsored chartstring-
 - financial impact to the department
 - loss of indirects
 - Faculty member may not get reimbursed for unallowable expense



Expenses Gone Bad! (cont.)

- Cash Advances- not having proper or complete documentation and/or reconciliation took too long and now is too old to go on grant, has to be paid from non-sponsored.
- Approvals for exceptions not attached to expense documentation-reimbursement gets bounced around between departments and goes over 90 days, now another exception is required.



Expenses Gone Bad! (cont.)



- Business class airfare purchased with grant dollars without prior sponsor approval- can be denied or reimbursement has to be funded by non-sponsored funds.
- Is the expense allowable or not?
- Expense reports that have too many over \$40.00 charges without itemized receipts-grounds for rejection.



Reports in the Works

- FSM is working with Central to assist departments in expense monitoring by:
 - Working with Central and Project Café to enhance current sponsored project reports.
 - Project Café working with SES and FASIS to enable departments to encumber tuition and stipends for current and future quarters. This will provide a more complete picture of commitments on grants.



Reports in the Works (cont.)

- ASRSP developing an escalation process(dept.-PI-Chair to Dean) similar to effort reporting to resolve overdrafts or issues. This will help to speed the process of closing out grant accounts.
- Med Finance sending out quarterly reports on salary expense that is hitting suspense.
- Working with Central to come up with one report that gives a PI what their balance is.



Consequences of Chaotic Expense Monitoring

- Grants close without all of the allowable activity charged, and money has to be returned.
- Expenses are too old and/or unallowable.
- Grant overdrafts.
- Grant neglect-no one is spending the grant money and the balance has to be returned.
- Grant expenditures are put on a non-sponsored until the grant chartstring is set up and never moved.



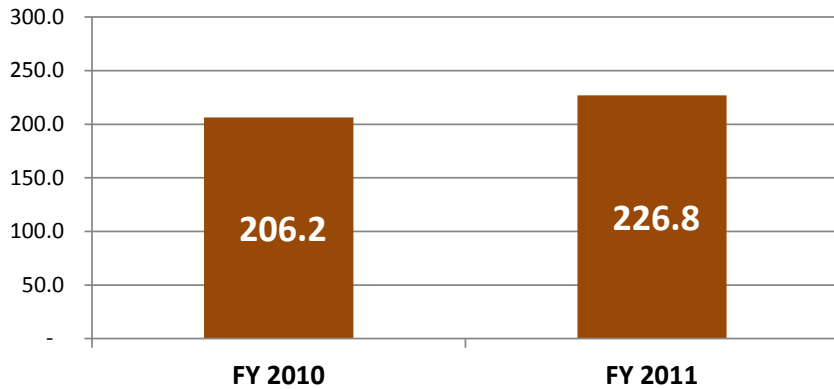
What's Expected Going Forward?

- More emphasis on grant submission, awards and tracking of salaries on grants.
- Tracking of proposal salary information compared to awards.
- Developing important metrics for better grant management.
- Better grant management at all levels.

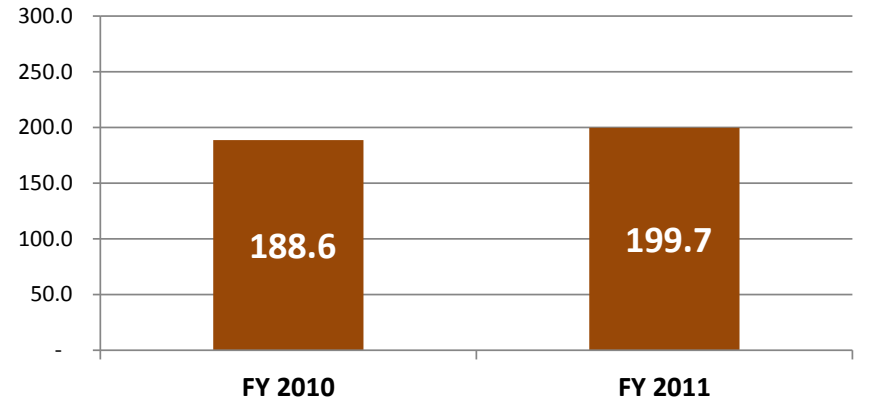


Sponsored Activity Metrics

Total Direct Spending
(\$ millions)



Total Direct Spending Excluding ARRA
(\$ millions)



Total Direct Spending
Year over Year Comparison

FY10 over FY11: 10.0%

Total Direct Excluding ARRA
Year over Year Comparison

FY10 over FY11: 5.9%



Sponsored Activity Metrics

Salary Charged to Sponsored Research Funding Sources Tenure/Tenure Track Faculty

FY 2011 Data

Department/Center/Institute	Salary Amounts				% on Grants, Excluding Cost Share
	Grant	Non-Grant	Non-Grant Cost Share	Total	
Basic Science Departments	4,758,842	5,696,684	766,722	11,222,248	45.5%
Centers and Institutes	2,769,937	1,406,994	1,144,761	5,321,692	66.3%
Clinical Depts: NMFF	9,571,318	9,292,301	2,891,933	21,755,552	50.7%
Clinical Depts: Non-NMFF	1,912,877	1,376,130	293,532	3,582,539	58.2%
Dean's Accounts	-	1,480,137	14,008	1,494,146	0.0%
Total	19,012,974	19,252,246	5,110,956	43,376,176	49.7%



Discussion

Questions



Thoughts



Ideas

