

# **Semi-Annual Networking Events, November 2019**

Chicago Event: Tuesday 11/19/19  
Evanston Event: Thursday 11/21/19

*Accounting Services for Research and Sponsored Programs (ASRSP)  
Office of Cost Studies*

# Agenda

- Federal Regulations/ASRSP Update – Mike Daniels
- FY17 F&A Rate Proposal and Negotiation Process and Other Updates – Jennifer Mitchell

# Agenda

- Reporting Best Practices – Kathy Mustea
- New GM097: Sponsored Project Actuals Balance Report – Jarrod Routh

# **Federal Regulations/ASRSP Staffing Update**

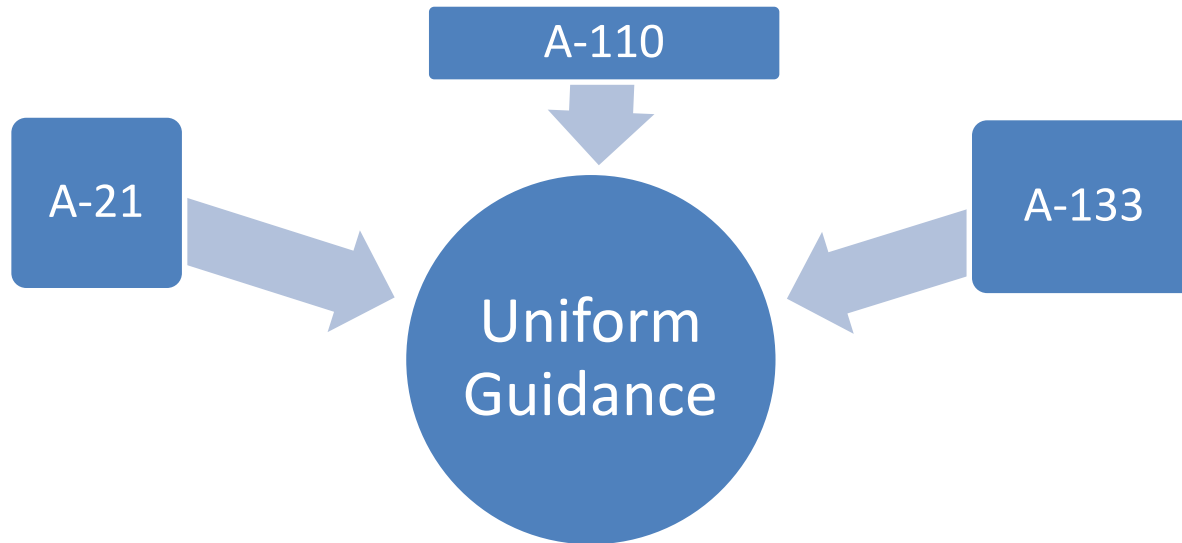
Semi-Annual Networking Event  
November 2019

*Mike Daniels / Executive Director, Research Financial Operations*

# Federal Regulations Update Uniform Guidance

# Federal Regulations Update

- Five year Anniversary of Uniform Guidance



# Federal Regulations Update

- One year Anniversary of Uniform Guidance Procurement Regulations



- Micro Purchase Threshold: \$10K and above
- Simplified Acquisition Threshold: \$250K and above

# Federal Regulations Update

- Uniform Guidance Procurement Regulations:
  - Micro Purchase Threshold: \$10K and above
  - Multiple bids (at least 2 bids) must be solicited and documented by departments and schools for purchases of \$10,000 and over when sponsored funds are being used, unless the product/service is purchased from a Preferred Vendor



# Federal Regulations Update

- Uniform Guidance Procurement Regulations:
  - Simplified Acquisition Threshold: \$250K and above
  - Bids for purchases of \$250,000 or more will need to be formally solicited by Procurement and Payment Services (PPS) when sponsored dollars are being used
  - PPS publicly advertises these bids, ensures there is a defined evaluation criteria, and a published sealed bid due date

# Federal Regulations Update Foreign Influence

# Federal Regulations Updates

## Foreign Influence in the News

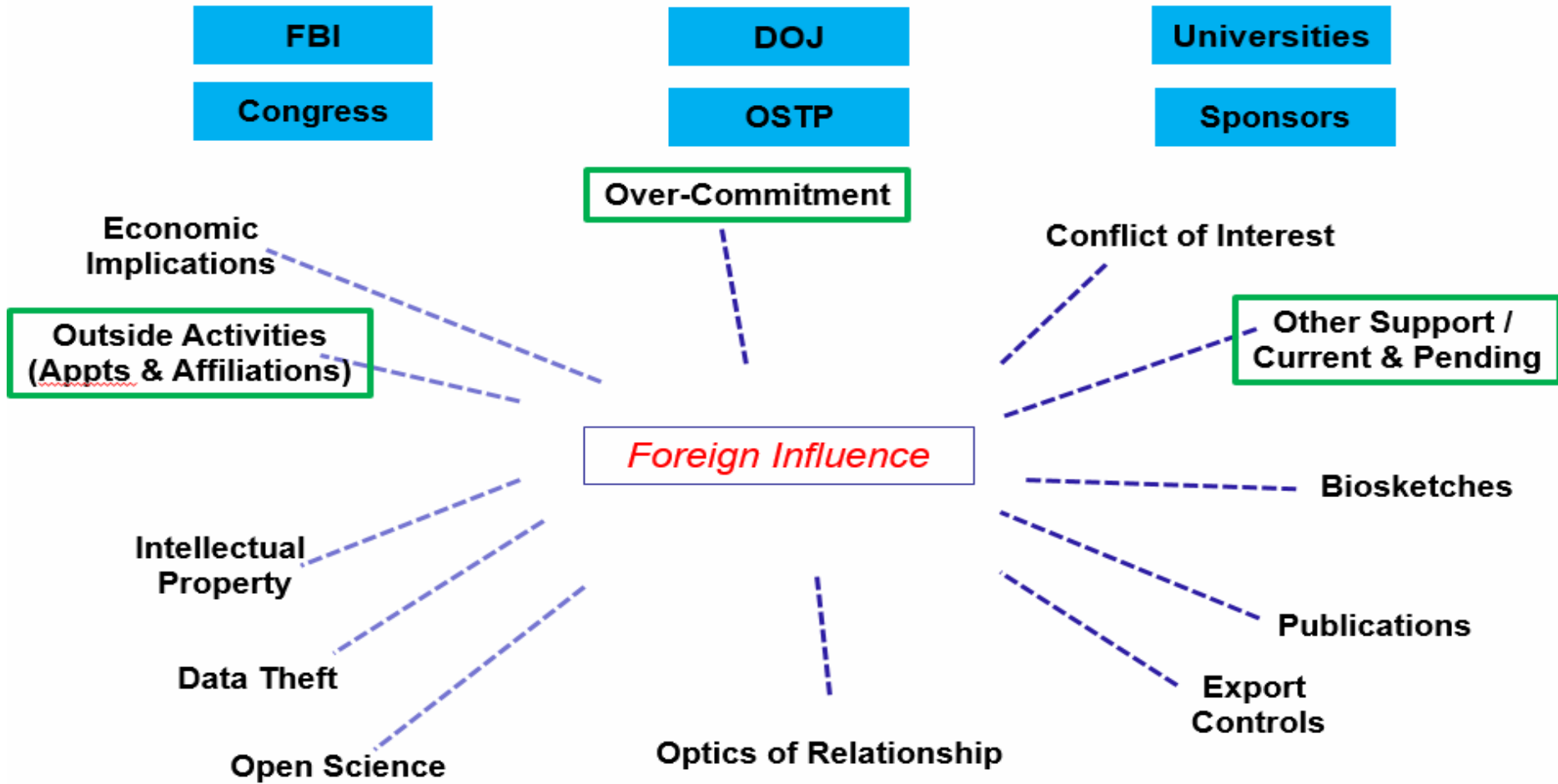
- 11/06/19: [Objections to Foreign Gift Reporting Request](#) (Inside Higher Ed)
- 11/5/19: [Foreign data theft: What academic institutions can do to protect themselves](#) (AAMC)
- 10/04/19: [NIH reveals its formula for tracking foreign influences](#) (Science)

# Federal Regulations Updates

## Foreign Influence in the News

- **9/25/19: The National Institutes of Health has limited policies, procedures and controls in place for helping to ensure that institutions report all sources of research support, financial interests, and affiliations (OIG Audit Report A-03-19-3003)**
- **8/30/19: Universities Face Federal Crackdown Over Foreign Financial Influence (New York Times)**

# Federal Regulations Updates



# Federal Regulations Update

## Foreign Influence Concerns:

*Congress and the FBI are concerned that US intellectual property and knowledge are being shared illicitly and illegitimately to benefit foreign sources*

# Federal Regulations Update

## Foreign Influence Concerns:

- Principal Investigators are not properly (completely) reporting their research support from foreign entities to their US funding agencies, resulting in undisclosed foreign financial conflicts/conflicts of commitment
- Foreign entities are stealing intellectual property via plagiarism, sharing of information in US patent applications, and with foreign citizens illicitly taking data from US labs

– From University of Minnesota presentation

# Federal Regulations Update

## Foreign Influence Concerns:

- Foreign governments are requiring/incentivizing their students and investigators to bring knowledge and data back from US to continue work in the foreign country
- Foreign governments are using certain foreign students and scientists as “non-traditional collectors” of intellectual property

– From University of Minnesota Presentation



# Federal Regulations Update

- Foreign Gift and Contract Reporting
- Department of Education, Section 117 of the Higher Education Act of 1965
- Section 117 requires higher education institutions file a disclosure report with the department if they receive gifts from or enter into a contract with a foreign source of \$250,000 or more

# ASRSP Staff Updates

# ASRSP Staff Updates

- Welcome to ASRSP!
  - Maria Jimenez, Grant & Contract Financial Administrator
  - Renee Stokes, Senior Accounting Representative
  - Parvez Siddiqui, Senior Accounting Representative

# ASRSP Staff Updates

- Welcome to ASRSP!
  - Sonya Roy-Singh, Senior Accounting Representative
  - Ricardo Torres Jr., Senior Accounting Representative

# ASRSP Staff Updates

- Promotions in ASRSP:
  - Sara Baciak, Senior Grant & Contract Financial Administrator
  - Jacky Sancen, Grant & Contract Financial Administrator
  - Zoe Sing, Grant & Contract Financial Administrator

# ASRSP Staff Updates

- Promotions in ASRSP:
  - Silvana Sabatino, Assistant Grant & Contract Financial Administrator
  - Rosanna Sian, Expenditure Audit Coordinator

# ASRSP Staff Updates

- Thank you for your service:
  - Young Kasarski, Senior Accounting Representative
  - Katie Wu, Senior Accounting Representative
  - Elizabeth Lozano, Grant & Contract Financial Administrator
  - Doris Jackson, Accounting Specialist: Over 34 years at Northwestern!  
*“Everyone you meet is fighting a battle you know nothing about. Be kind, always.”*

Thank you!



# **FY17 Facilities & Administrative (F&A) Rate Proposal/Negotiation and Other Updates**

Semi-Annual Networking Event  
November 2019

*Jennifer Mitchell*  
*Associate Executive Director, Research Financial Operations*

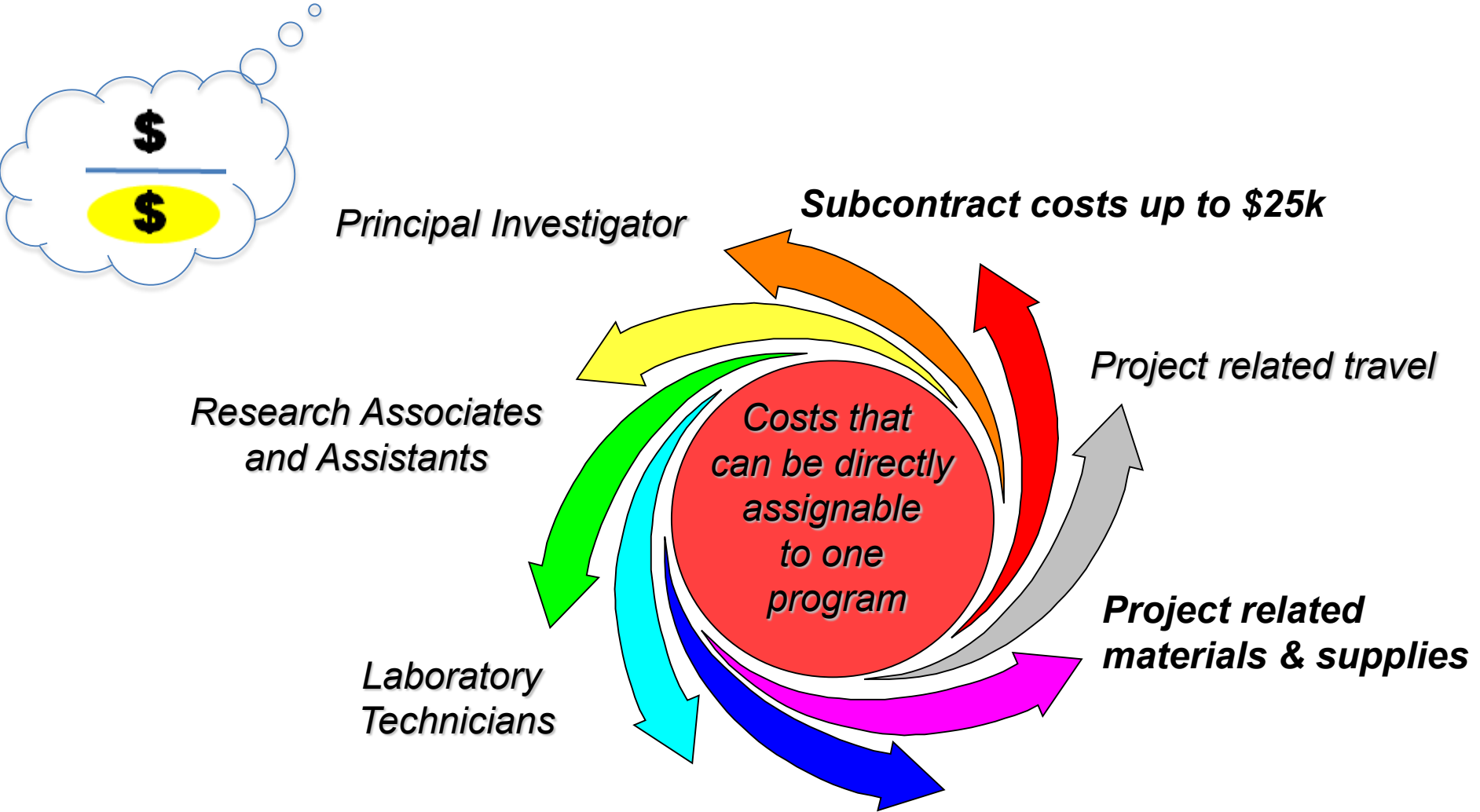
# Before we start – What is F&A?

- Facilities and Administrative rate
- F&A = Overhead = Indirect Costs
- Mechanism used to reimburse research costs
- Calculated F&A Rate =

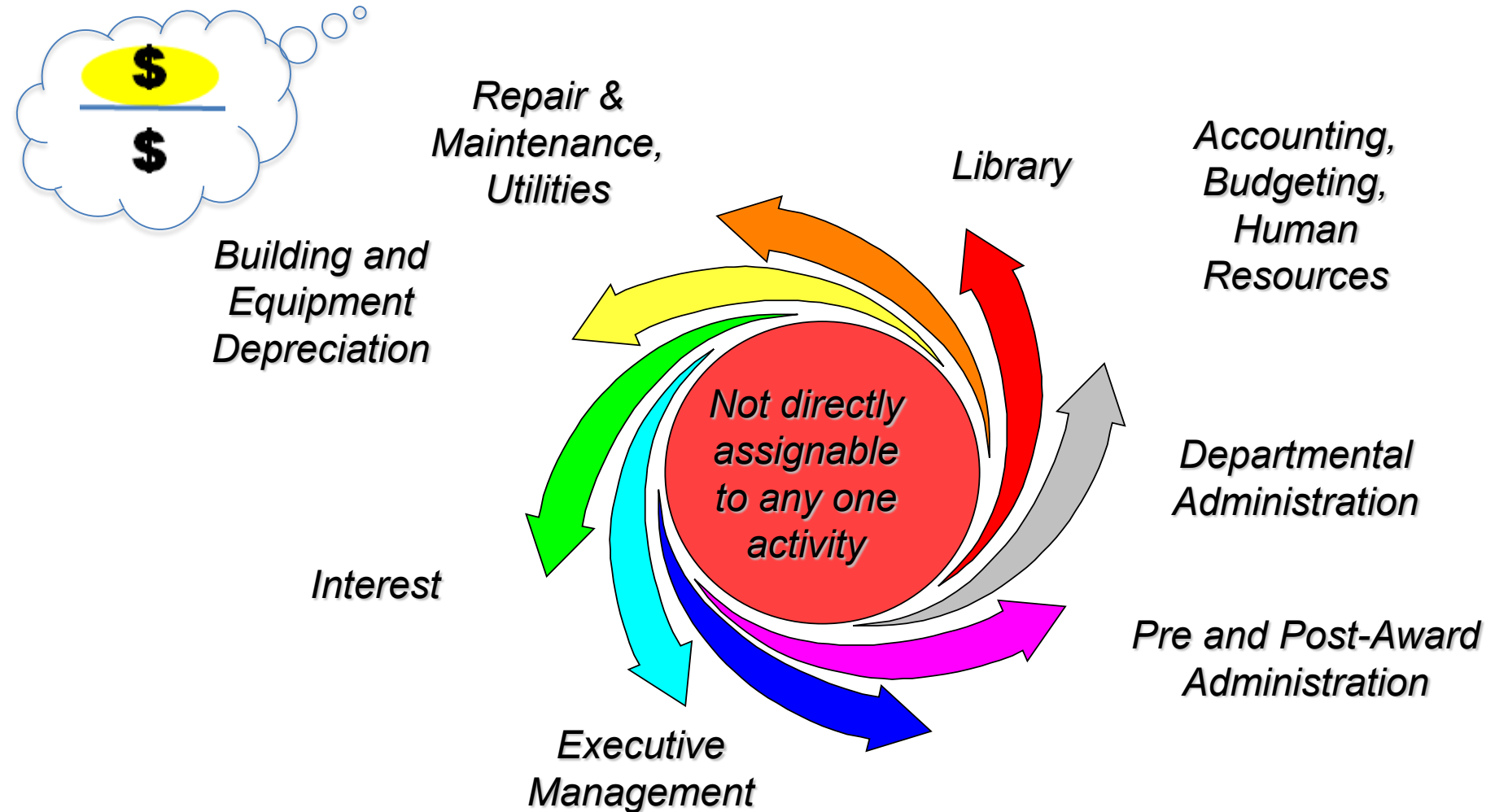
$$\frac{\text{Indirect Costs of Organized Research}}{\text{Direct Costs of Organized Research}}$$

*What costs are included?*

# The Denominator - Direct Cost Examples

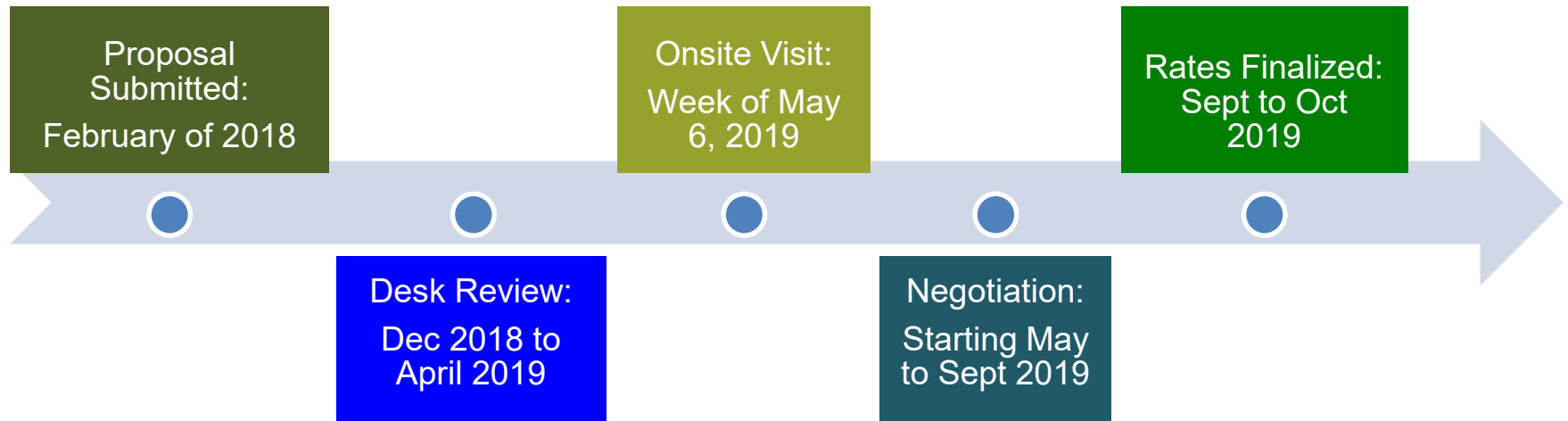


# The Numerator - F&A Costs



\* Allowable indirect costs funded by Northwestern

# FY17 F&A Rate Proposal Submission and Negotiation



- Final space and salary data submitted to DHHS/CAS April 16
- 6 departments selected for onsite space and equipment reviews the week of May 6
- Interview prep meetings with 6 departments held week of April 22
- Potential additional PI interview prep meetings week of April 29
- Negotiation May to September 2019
- Rates finalized late September

# Negotiated F&A Rates

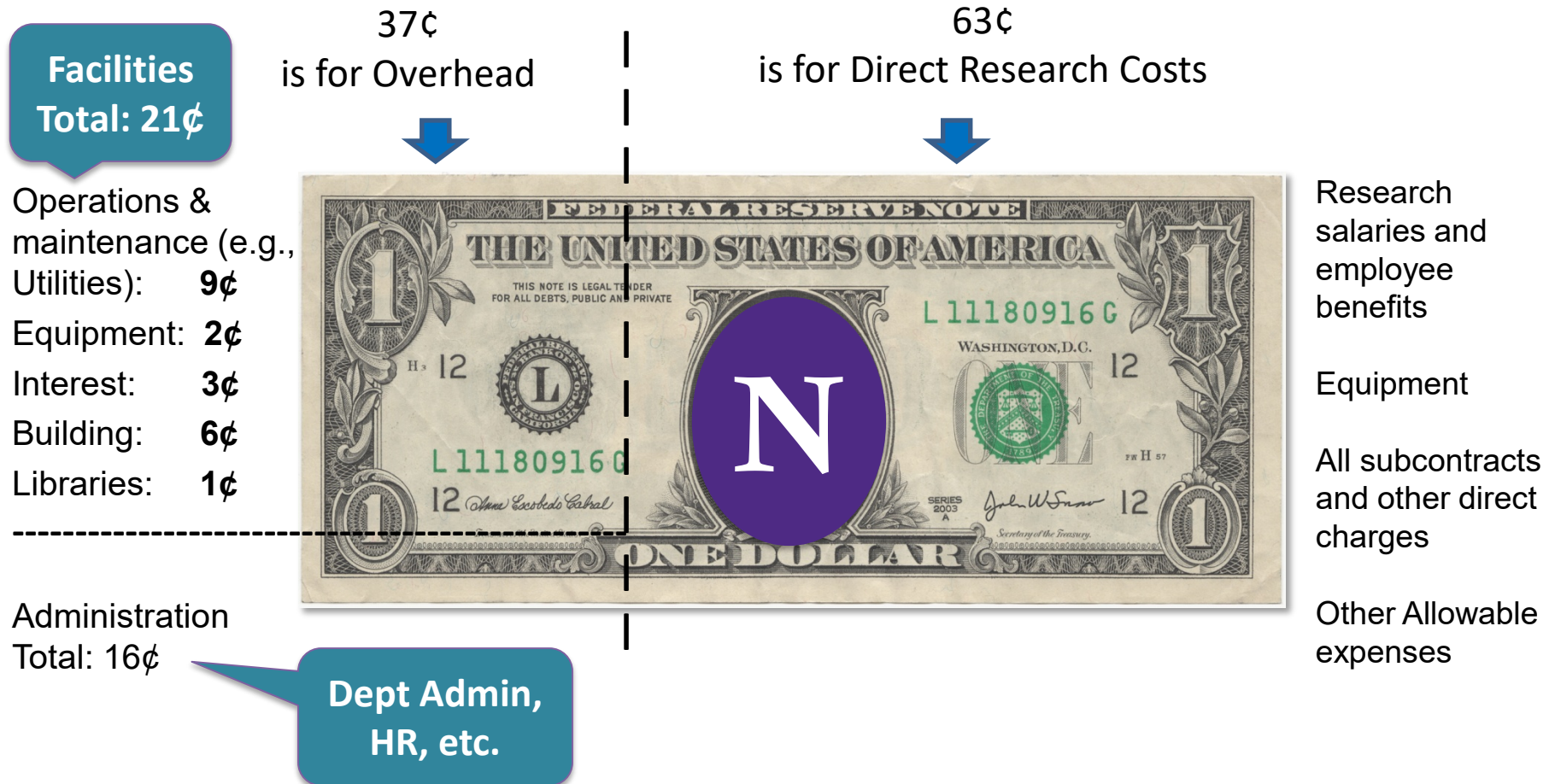
Program Type	Fiscal 2020-2021 (9/1/19-8/31/21)	Fiscal 2022 and Beyond (Starting 9/1/21)
Sponsored Research – on campus	58.00% MTDC*	60.00% MTDC*
DoD Contracts – on campus	59.00% MTDC*	61.00% MTDC*
Other Sponsored Activity – on campus	36.00% MTDC*	36.00% MTDC*
Sponsored Instruction – on campus	51.00% MTDC*	51.00% MTDC*
All Programs – off campus	26.00% MTDC*	26.00% MTDC*

- Provisional rates finalized; all rates remain the same
- FY20 and FY21: rates remain the same
- Starting FY22: On-campus Organized Research Rate increased to 60%
- Next F&A Base Year: FY22
- *A 1% increase of On-campus, Organized Research Rate generates ~\$2.1 million in unrestricted revenue*
- Rate agreement available from the Cost Studies website:

[https://www.northwestern.edu/coststudies/docs/northwestern-negotiated-fa-agreement\\_2019.pdf](https://www.northwestern.edu/coststudies/docs/northwestern-negotiated-fa-agreement_2019.pdf)

# 60% F&A Rate Starting FY22 – What Does It Mean?

**For every one dollar received, 63% is Direct and 37% is indirect ( $\$1/1.60 = \$0.63$ )**



# Non-Federal F&A Rates

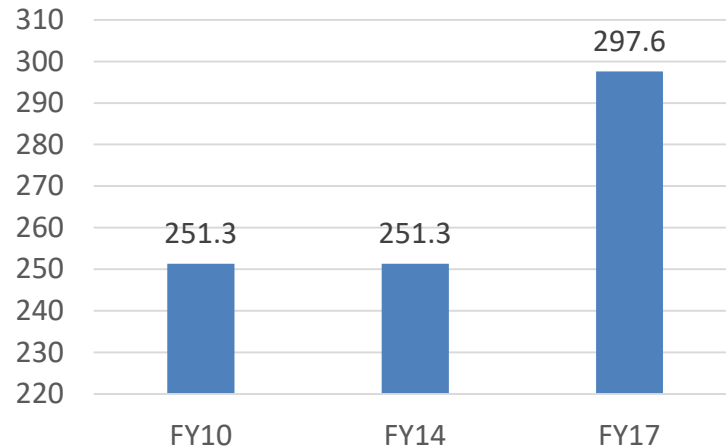
	FY20 & Future Years On-Campus Rate/Base	FY20 & Future Years Off-Campus Rate/Base
Sponsored Research	69.64% MTDC*	34.62% MTDC*
Other Sponsored Activity	43.85% MTDC*	32.84% MTDC*
Sponsored Instruction/Training	83.81% MTDC*	58.03% MTDC*
Industry Clinical Trials	32.0% TDC**	

- What should we do if the sponsor demands to pay a lower F&A rate? Please consider if one of the following approaches is feasible:
  - Fixed price contract
  - Use Total Direct Cost (TDC) as the Base instead of MTDC
  - Include indirect cost items (example: printer) in budget as allowable direct charges
- Commercial contractors and industry are not subject to the 26 percent administrative cap



# FY17 Research Base Increase (in millions)

$$\text{Research Rate} = \frac{\text{Facilities \& Administrative Costs Supporting Organized Research}}{\text{Research Base* (Direct Cost + Cost Share)}}$$



	FY10	FY14	FY17*
<b>Research Base(MTDC*)</b>	<b>251.3</b>	<b>251.3</b>	<b>297.6</b>
\$ Increase		0	46.3
% Increase		0%	18.4%

\* Modified Total Direct Cost excludes capital equipment, patient care, subcontracts in excess of the first \$25K, tuition/stipends, amortization, and internal telecommunication expenses

# Research Space Coding

	FY14	FY17	Space Growth from FY14	% Growth from FY14
<b>Research Space (ASF*)</b>	1,017,577	1,110,540	92,963	<b>+9%</b>
<b>Total Space (ASF)</b>	6,428,918	6,597,381	168,463	<b>+3%</b>
<b>Percent of Total Space</b>	<b>15.8%</b>	<b>16.8%</b>		<b>+1%</b>

\* Assignable Square Feet

- No new research buildings in FY17
  - Mudd building and Simpson-Querrey not online in FY17
- Research space coding increased by 1% of total space (92,963 ASF)
  - Changes:
    - Thank you for your help! Cost Studies met with 49 departments to review research space and find opportunities
    - Definition of vacancy enforced; more research space was coded

# Cost Share Analysis

Cost Share is costs funded by Northwestern instead of sponsors, either mandated or voluntary committed, and is required to be included in F&A bases such as Organized Research

<u>School or Area (\$ in millions)</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY17 vs. FY14</u> \$	<u>FY17 vs. FY14</u> %
<b>TOTAL</b>	<b>16.60</b>	19.13	23.17	<b>26.10</b>	9.5	57%

\* Analysis per Indirect Cost Reports

- Federal Direct Growth per Indirect Cost Reports: **+14%** from FY14 to FY17

# Other Updates

# KPMG PI Interviews for Annual Single Audit

- 40 PIs selected for interviews
- Estimated timeline: Starting late November
- Prep meetings being held and questions being discussed before interviews
- Typical Questions to the PI:
  - Describe the procedures you follow to determine if the charges to sponsored projects are allowable
  - How do you manage the budget? Describe your **reconciliation process**
- Focusing on stewardship and high-level overview
  - Departments do not need to prepare data or reports for the meeting
- **Be sure to review the emailed questions with your faculty member prior to the meetings**

# Reminder – Using GM096 for Monthly Reconciliation

- Monthly expenditures reconciliation is strongly recommended
- GM096 is a great tool
  - Used in conjunction with the [Expense Review Workbook & Instructions](https://www.northwestern.edu/asrsp/forms/index.html):  
<https://www.northwestern.edu/asrsp/forms/index.html>
    - See instructions for review tips
    - Budget vs. expenditure comparison
    - Burn rate display
  - More routine training sessions will be scheduled in 2020

# New Subaward Account Code

- Expense Account Code: 78652
  - Subaward over \$25k with TDC and waived F&A
- All subaward account codes

Classification	Full Description
SUBK<25K	Subawards up to 25,000; budget 78641, <b>expense 78640</b>
SUBK WAIVED<25K	Subawards with waived F&A [first 25k]; budget 78643, <b>expense 78642</b>
SUBK>25K	Subawards over 25,000; budget 78651, <b>expense 78650</b>
SUBK>25K TDC NOFA	Subawards with waived F&A [over 25k]; budget 78653, <b>expense 78652</b>

# Post Award Workgroup Update

- Meeting monthly for post award topics
- 18 members from both Chicago and Evanston campuses
- Co-chairs
  - Reid Wellensiek and Bryan Runkel
- Current initiative
  - Transaction approval training materials
  - Led by Cathy Barrera
  - Sub workgroup members:
    - Agnes Engstrom, Deb Cundiff, Tiffany Parach, Seletta Nichols, Elizabeth Rischall
  - Expected go live: Early 2020



The background consists of several overlapping triangular and quadrilateral shapes in various shades of purple, ranging from a deep, dark purple to a lighter, almost lavender hue. The shapes are arranged in a way that creates a sense of depth and movement, with some shapes appearing to be in front of others.

Thank You

# Reporting Best Practices

Semi-Annual Networking Event  
November 2019

*Katherine Mustea*  
*Assistant Director, ASRSP*

# Overview

- Discuss Federal Sponsor Tracking and Recent Audit Findings
- Discuss Best Practices for Departments
- Discuss Common Pitfalls
- What ASRSP Needs at Reporting

# Sponsor Tracking

- NSF's policy allows 120 days to complete reporting. This includes posting of corrections or trailing expenses which are valid within the grant period dates.
- NSF recently contacted NU to inform us we are revising too many reports (NSF asked NU to tighten up NU procedures to prevent this)
  - What has been happening: Departments are processing transactions after reporting is submitted - beyond 120 days from the end date. As a result ASRSP must revise prior reports to accommodate these changes.
  - Costs exceeding 5K (either Credit or Debit) which post over 120 days are triggering mini-audits at NSF
  - Result: Since revising reports may not be accepted by NSF, charges that post after a report has been submitted may be disallowed, requiring the department to cover the expense.

# NIH is Monitoring

- NIH is contacting faculty directly when they see awards not financially on track
- 3 reports must match at award closeout
  - Quarterly FCTR (Federal Cash Transaction Report)
  - FFR, sent by GCFA (Federal Financial Report)
  - Drawdown
    - *These three reports only match if all costs have been posted by the award end date*
- Unilateral Closeout

# Sponsors are Questioning Costs

- Reports and Invoices are being questioned for:
  - Irregular spending patterns such as:
    - Large amounts billed/reported all at once
    - Expenses are too low
  - Irregular reporting/billing
  - Audits of individual invoices are being conducted when we bill large amounts

# Recent Audit Finding Changes

- All costs need to be ordered and received by the end date.
  - Do not consider the last day of the grant as the last day to purchase. Make sure you receive your items before the grant ends.
- Purchasing large quantities of goods or journaling large dollar amounts in the last 3 months before the grant end date are red flags to sponsors and auditors
- Best Practice:

Equipment should be purchased at the beginning of the award if possible; if not feasible, no later than 6 months out from the end date.

  - If necessary you may need to consider a NCE

The background consists of several overlapping triangular and quadrilateral shapes in various shades of purple, ranging from dark indigo to a lighter, muted purple. The shapes are arranged in a way that creates a sense of depth and movement.

Action Required



# Remember Reporting Requirements

- Read the Notice of Award / Agreement terms and conditions to identify special requirements
  - If you see special terms, discuss with your GCFA and Effort Coordinator if needed
    - Special Effort terms
    - Special Billing terms
    - Special reporting terms
- Notify your GCFA when a sponsor describes at the proposal stage or in a call special terms that they want ASRSP to complete
- If you are not certain about the sponsor's requirement, please invite us to the meeting

# How Departments Can Help

1. Reconcile your forecast with actual costs
  - Verify Payroll and other costs posted as expected (e.g., review GM096)
  - Monitor Recharge costs to ensure they are posting in time for reporting/invoicing
  - Don't wait until after the end date to reconcile
2. Departments should be aware of financial report deadlines and work with ASRSP to meet them. They are just as important as your proposal deadlines
  - ASRSP's deadline is the report submission date; it is not the department's deadline to post costs. Some reports require days to prepare so ASRSP need time to prepare accurate reports
3. Getting too many surprise agreements?
  - Monitor your proposals and ask PIs about the likelihood of items being funded – then if an agreement is coming over late, you can set up a pre-spend instead of last minute rushing to post costs
4. Please respond to ASRSP emails to ensure timely closeouts

# Department Milestones- FAQ

- When should dept. have costs posted?
  - Costs should be posted by the end date with a few trailing costs posting no later than ~30 days from the end date
    - Keep shipping labels to prove items were received before the end date
- What is the last day to post costs / when should correction journals be completed?
  - No later than 3 weeks before the deadline
- What is the last day to receive goods?
  - In time to use them before the end date
    - Ex: In an audit a PI may be asked how 15K in supplies ordered in the last 3 days of the grant were used
      - Keep in mind replenishment of supplies is not allowed

# Where We Get in Trouble

- Holding up an invoice or report for a missing cost may jeopardize already posted expenses.
  - Sponsors may refuse to pay entire invoices if a submission deadline is missed while waiting for a journal to post. Some will not allow deadline extensions
  - Last minute payroll
    - Keep in mind payroll must be entered, fully approved, and processed in the General Ledger to be picked up. This process may take several weeks for journals entered online, so please plan accordingly
    - Paper journal processing may take a month or more
  - Payroll posting after reporting
    - Be careful; there is no guarantee we can collect funds

# Areas of Concern

- If there is no agreement/amendment, ASRSP cannot bill. We need the agreement/amendments fully executed
  - Pre-spending - How much can you afford to pay if the sponsor refuses to send an amendment (or sends one for less money)?
    - For pre-spending over 90 days, follow up closely to get an amendment
  - If agreement arrives after the end date, are we ready for the final invoice report (possibly, if you were pre-spending)?
- Cost sharing met?
  - Remember if you have a 191 or 193, related costs must be posted for reporting to the sponsor
    - Cost sharing must post in time for reporting
    - Cost sharing ratio met? If not, your award may be reduced
- Pre-spending- Issues with invoicing awards
  - Award end dates that are inconsistent with month end dates (example: 9/29)
    - Use Activities, or hold 09/30 payroll until after Sept posts.

# Invoicing Uniqueness

## Invoice (Fund 620/650 typically)

- Invoicing awards may have multiple finals
  - Ex: 5 year project is awarded with one FEA and 4 amendments. Each year may require a fiscal close with a final invoice and restriction of balances
    - Some sponsors want us to mark each year final
- Keep in mind some sponsors do not allow us to bill across fiscal periods. Try to post all your costs for each award fiscal year on time
- Remember: we have a shorter time to get it right
  - Final invoices are due 45-60 days from the end date. Cost have to be ready 30 days from end date

# Final Invoice

- Final invoice is a report. Many times we have to send an Interim Final invoice when the grant is not ending. We may just refer to them as a final because the grant fiscal year must be closed
  - Sponsors want us to restrict balance or reconcile how you're doing
  - Closeout is affected by late reporting, putting funds in jeopardy
    - It is a finding to submit a report after the deadline
    - We may not get paid for costs
    - We could be put on a “High Risk” list
  - Make sure the Progress/Technical reports are sent; some sponsors withhold payment if missing

# NCE or Future Amendment?

- NCE (Additional time, no additional funding) should be secured by the end date
  - NCE requested after the end date may be denied
  - Requesting a NCE with very little money is not advisable unless you wish to cost share
- Additional Time and Funding requires an amendment to the agreement, which specifies how much more time and funding the sponsor will provide
  - In many cases, a final invoice/report closing the grant fiscal period is required



# Sponsor Questions

- If a Sponsor asks you about invoicing or reporting:
  - Please forward the email to ASRSP, or contact ASRSP with the exact request you were contacted about
    - Do not answer for ASRSP
  - Please do not promise or agree to send a final invoice early
    - Especially true if your grant has pending corrections
    - When ASRSP is contacted, we emphasize “we will attempt to get the final sent by the deadline or sooner”
      - We want to give you time to fix costs if needed; you cheat yourself when you promise items too early

# Closed Grant Period Means Closed to New Costs

- Once the Final Report has been submitted, please stop charging
  - The only time the report can be revised is if credits posted. This means a refund to the sponsor is owed
  - This is the area that the government is concerned about; we need to stop revising reports

# ASRSP Reporting

# Reporting On Time

- All goods should be **received** by the end date
- All costs should be posted on the grant by the end date
  - If not, department staff should follow up on trailing costs / missing journals so that the grant is ready for reporting/invoicing

# Subawards

- Please make sure the final invoice is received and signed in time for reporting
  - Subawardees normally have ~60 days to send a final
    - Watch fund 620 - the deadline should have been shortened by OSR. Our report is due within 45-60 days, so the subaward invoice needs to be due sooner.
  - Be careful with late invoices sent after reporting; not all sponsors are willing to pay us for late invoices
    - If the Subawardee sends something after we reported, don't agree to pay them until we know we are getting paid by the sponsor
    - If our PI insists on paying them, it may have to come from non-sponsored funds
- Please make sure to work with the ASRSP SubK Team to get invoices processed and paid:  
[ASRSP-subk-CH@northwestern.edu](mailto:ASRSP-subk-CH@northwestern.edu)  
[ASRSP-subk-EV@northwestern.edu](mailto:ASRSP-subk-EV@northwestern.edu)

# Certifications

- We need the GM045 and program income statement every time we send a report or final invoice, not just at closeout
- The PI and department are certifying that all costs have posted and reporting is ready
- PI going out of town? Please plan ahead to get certifications in time for reporting
  - GM045 is found in Cognos
  - Program Income statement is on ASRSP website
    - <https://www.northwestern.edu/asrsp/grant-management/grant-close-out.html>

# Stories of Success

- When a department has all the costs posted by the end date:
  - Department is able to avoid loss of funds
  - ASRSP is able to clear a cost overrun
  - Fewer revisions or journals for department
  - In some cases, ASRSP is able to submit a report early; win–win for all
  - Final payment arrives earlier
  - Closeout can occur shortly after reporting
  - Sponsors are happy with us!

Thank You!



# **Introduction to New Cognos Report: GM097, Sponsored Project Actuals Balance Report**

Semi-Annual Networking Event  
November 2019

*Jarrold Routh*  
*ASRSP Information Manager*

- Good news! A long anticipated report is now available in Cognos to be run by departmental users on demand.
- Provides an easy view of a sponsored project portfolio that can be run by parameters such as Department ID or Principal Investigator
- Includes 2 separate views: one for **non-clinical** sponsored projects with their associated cost-shared projects and one for **clinical** trials.

1			Fiscal Year:	Current Period	
2			Accounting Period:	Current Period	
3			Manager/Reviewer:	All	
4			GCFAs:	All	
5	Northwestern	As of Accounting Period 2 - October 2019 (Open)	Contract Status:	ACTIVE	
6			Fund:	All	
7			Department:	5328000 - Rheumatology	
8			Project Status:	Active Projects Only	
9					
10	ASRSP GCFAs	Award ID	Fund	Department ID	Department
27	Colleen Hull	SP0031326	✓ 132	✓ 5328000	Rheumatology
28	Colleen Hull	SP0031326	✓ 132	✓ 5328000	Rheumatology
29	Colleen Hull	SP0031326	✓ 610	✓ 5328000	Rheumatology
30	Colleen Hull	SP0031326	✓ 132	✓ 5328000	Rheumatology

GM097 - Non-clinical Portfolio

GM097 - Clinical Portfolio

Appendix Page

+

# GM097 - Sponsored Project Actuals Balance Report

- Combines elements of similar GM086 *Projects Balances Report*, GM023 *Multi-Project Summary*, GM044 *Sponsored Project Portfolio*, and GM095 *Clinical Trial Actuals Balance Report*
- Notable data elements:
  - Protocol Number for clinical trials (new for a financial report!)
  - Cash Received for Award
  - Total Invoiced for Award
  - Invoiced less Cash Received (i.e. - unpaid invoices)
  - Available Balance:
    - Clinical Portfolio: **Cash Received** less Direct and F&A Expenses and Encumbrances
    - Non-Clinical Portfolio: **Total Budget** less Direct and F&A Expenses and Encumbrances

# GM097 - Sponsored Project Actuals Balance Report

- Non-Clinical Portfolio

ASRSP GCFA	Award ID	Fund	Department ID	Project ID	Contract Start Date	Contract End Date	Sponsor Name	Contract Type	FA Rate %	Cash Received for Award	* Total Invoiced for Award	Invoiced less Cash Received	Project Budget Total	Direct Cost Expenditure	Direct Cost Encumbrance	F&A Expenditure	F&A Encumbrance	Available Balance	Calculated Direct Cost Balance
Jarrod Routh	SP0092208	610	5328000	60098025	9/19/17	7/31/22	National Institute	LOC	58.00%	\$1,534,496.64	\$1,534,496.64	\$0.00	\$567,428.58	\$260,352.27	\$58,927.03	\$151,004.42	\$34,177.67	\$62,967.19	\$39,852.65
Jarrod Routh	SP0092208	610	5328000	60098026	9/19/17	7/31/22	National Institute	LOC	58.00%	\$1,534,496.64	\$1,534,496.64	\$0.00	\$99,004.18	\$41,634.01	\$8,453.34	\$24,147.75	\$4,902.93	\$19,866.15	\$12,573.51
Jarrod Routh	SP0092208	610	5328000	60098027	9/19/17	7/31/22	National Institute	LOC	58.00%	\$1,534,496.64	\$1,534,496.64	\$0.00	\$287,953.32	\$124,089.90	\$44,260.34	\$71,972.13	\$25,670.99	\$21,959.96	\$13,898.71
Jarrod Routh	SP0092208	610	5328000	60098028	9/19/17	7/31/22	National Institute	LOC	58.00%	\$1,534,496.64	\$1,534,496.64	\$0.00	\$289,650.77	\$125,205.24	\$31,168.02	\$72,619.01	\$18,077.45	\$42,581.05	\$26,950.03
Jarrod Routh	SP0092208	610	5328000	60098029	9/19/17	7/31/22	National Institute	LOC	58.00%	\$1,534,496.64	\$1,534,496.64	\$0.00	\$1,028,451.15	\$449,018.99	\$151,353.25	\$260,431.02	\$87,784.88	\$79,863.01	\$50,546.21
Jarrod Routh	SP0092208	610	5328000	60092904	9/19/17	7/31/22	National Institute	LOC	58.00%	\$1,534,496.64	\$1,534,496.64	\$0.00	\$15,899.54	\$329.85	\$0.00	\$191.31	\$0.00	\$15,378.38	\$9,733.15
Jarrod Routh	SP0092208	610	5328000	60092905	9/19/17	7/31/22	National Institute	LOC	58.00%	\$1,534,496.64	\$1,534,496.64	\$0.00	\$31,500.46	\$7,533.99	\$0.00	\$4,369.71	\$0.00	\$19,596.76	\$12,403.01
Award Totals										\$1,534,496.64	\$1,534,496.64	\$0.00	\$2,319,888.00	\$1,008,164.25	\$294,161.98	\$584,735.35	\$170,613.92	\$262,212.50	\$165,957.28
GM097 Non-Clinical Portfolio																			
GM097 - Clinical Portfolio																			

- Clinical Portfolio

Protocol Number	ASRSP GCFA	Award ID	Fund	Departm ent ID	Project Id	Contract Start Date	Contract End Date	Sponsor Name	Contr act Type Code	FA Rate %	Cash Received for Award	* Total Invoiced for Award	Invoiced less Cash Received	Project Budget Total	Direct Cost Expenditures	Direct Cost Encumbrance	F&A Expenditures	F&A Encumbrance	Available Balance	Calculated Direct Cost Balance
	Jarrod Routh	CNV0098358	640	9999000	60096110	2/6/05	12/31/19	Acme, LLC	FP	26.00%	\$130,965.00	\$130,965.00	\$0.00	\$103,185.00	\$117,486.18	\$0.00	\$11,353.77	\$0.00	\$2,125.05	\$1,686.55
STU000A0208	Jarrod Routh	SP0094259	640	9999000	60095185	8/22/13	8/22/21	Acme, LLC	FP	30.00%	\$15,350.00	\$15,350.00	\$0.00	\$225,000.00	\$6,250.00	\$0.00	\$0.00	\$0.00	\$9,100.00	\$7,000.00
STU000A0001	Jarrod Routh	SP0096879	640	9999000	60096331	1/2/14	10/9/21	Acme Sciences, FP	FP	30.00%	\$29,835.00	\$29,835.00	\$0.00	\$146,000.00	\$21,984.67	\$3,342.70	\$4,795.40	\$1,002.81	(\$1,290.58)	(\$992.75)
STU001A4822	Jarrod Routh	SP0099824	640	9999000	60098922	11/10/14	11/10/17	Acme Inc	FP	28.00%	\$148,988.12	\$148,988.12	\$0.00	\$150,000.00	\$116,561.03	\$0.00	\$32,427.09	\$0.00	(\$0.00)	(\$0.00)
STU002A3951	Jarrod Routh	SP0098126	640	9999000	60096751	4/8/17	6/30/19	Acme Inc	FP	30.00%	\$75,000.00	\$85,390.22	\$10,390.22	\$75,000.00	\$65,857.74	\$0.00	\$19,532.48	\$0.00	(\$10,390.22)	(\$7,992.48)
STU002A4520	Jarrod Routh	SP0099753	640	9999000	60095907	12/15/16	12/15/19	Acme Inc	FP	30.00%	\$178,700.00	\$178,700.00	\$0.00	\$357,400.00	\$262,468.83	\$22,585.48	\$77,540.70	\$6,775.64	(\$190,670.65)	(\$146,669.73)
STU002A5162	Jarrod Routh	SP0092874	640	9999000	60096453	3/3/17	7/27/20	PPD Investigat	FP	30.00%	\$60,209.78	\$60,209.78	\$0.00	\$242,206.50	\$21,950.00	\$19,707.40	\$6,135.03	\$5,912.22	\$6,505.13	\$5,003.95
STU00205747	Jarrod Routh	SP0044287	640	9999000	60097415	6/1/17	9/5/20	AMPEL BioSoluti	FP	30.00%	\$37,628.20	\$37,628.20	\$0.00	\$85,725.00	\$16,974.15	\$6,003.22	\$5,092.24	\$1,800.96	\$7,757.63	\$5,967.41
GM097 Non-Clinical Portfolio					GM097 - Clinical Portfolio															

# GM097 - Sponsored Project Actuals Balance Report

- ASRSP recommends running and reviewing this report on a monthly basis as part of your routine reconciliation
- Special attention to reconciliation items:
  - For **clinical** awards specifically, but also worth reviewing non-clinical SCH, FP, and FIXED\_DEF.
  - Cash Received vs. Total Invoiced: Is there a significant gap? Do you need to contact the GCFA?
  - With clinical awards, invoicing responsibilities lie with the department. Please remember to send copies of your invoices to ASRSP Cash Management for entering into the system. This way, your billing will be properly reflected in the “Total Invoiced” amount. For significant gaps between Cash Received vs. Total Invoiced, reach out to the sponsor on your unpaid invoices. Also, let ASRSP know if you revise an invoice or if one should be cancelled.

# GM097 - Sponsored Project Actuals Balance Report

- Path to the report:

*Team content -> Finance Facilities and Research Administration-> School  
-> Sponsored Program Management*

- Northwestern Information Technology has created a “Guide to Understanding the GM097” which defines each data element
- ASRSP has created “Formatting Recommendations” and a guide to “Scheduling Cognos Reports for Recurring Delivery”

# GM096 - Grants Transaction History Queries

- Download guides from ASRSP website:
  - <https://www.northwestern.edu/asrsp/grant-management/cognos-reporting-tools.html>



## COGNOS REPORTING TOOLS

The following **Cognos** system reports (login required) are recommended by Accounting Services for Research and Sponsored Programs (ASRSP) for administrators to use when monitoring their unit's sponsor projects.

- **How to Schedule Cognos Reports for Recurring Delivery** 
- **GM044 - Sponsored Project Portfolio**
- **GM086 - Projects Balances Report**
- **GM045 - Sponsored Project Budget Statement**
- **GM096 - Grant Transaction History Queries**
- **GM097 - Sponsored Project Actuals Balance Report**



### GM097- Sponsored Project Actuals Balance Report

- **GM097 Guide to Understanding** 
- **GM097 ASRSP Formatting Recommendations** 
- The GM097 displays a comprehensive view of a research departments' entire research project portfolio, including non-clinical sponsored projects, cost-shared projects, and clinical trials.
- Non-clinical project balances are displayed **Total Budget** less Direct and F&A Expenditures and Encumbrances.
- Clinical project balances are displayed **Cash Received** less Direct and F&A Expenditures and Encumbrances, *with* Protocol numbers.

The background consists of several overlapping triangular and quadrilateral shapes in various shades of purple, ranging from a deep, dark purple to a lighter, more vibrant purple. The shapes are arranged in a way that creates a sense of depth and movement, with some shapes appearing to be in front of others.

Thank You