

Post-Award Budget Issues

Sara L. Douglas, Ivy Ko, and Margaret Roudebush

What is a Notice of Award (NoA)?

- Before you can spend your award, you need to understand what you have received & the terms and stipulations.
- The NoA authorizes funding and stipulates the Terms & Conditions for the project
- Issued according to NIH Memorandum of Understanding
- <https://www.youtube.com/watch?v=nPVTCAb5V4M>

Step 1: Read your NoA Thoroughly

- Note grant title, number, Issue Date, Budget Period, Project Period.
- Pay attention to terms and stipulations. There is important information found throughout the award.
- Identify your Program Officer (confirm on eRA Commons)
- http://grants.nih.gov/grants/policy/nihgps_2012/nihgps_ch5.htm



Notice of Award

RESEARCH **Issue Date:** 09/17/2014

Department of Health & Human Services National Institutes of Health

NATIONAL INSTITUTE OF NURSING RESEARCH

Grant Number: 1R01NR014856-01

FAIN: R01NR014856

Principal Investigator(s): Sara Douglas, PHD

Project Title: Mapping Complex Influences on Aggressiveness of End of Life Cancer Care

NoA: Award Periods

Budget Period: 09/17/2014 – 06/30/2015

Project Period: 09/17/2014 – 06/30/2018

- Budget Period = period for which funding is approved
- Project Period = anticipated total competitive period

Why NoA is Issued

Dear Business Official:

The National Institutes of Health hereby awards a grant in the amount of \$518,603 (see “Award Calculation” in Section I and “Terms and Conditions” in Section III) to CASE WESTERN RESERVE UNIVERSITY in support of the above referenced project.

- NoA issued to Institution to authorize new funding for a specific grant (budget) year.

2nd Paragraph Acceptance

Acceptance of this award including the “Terms and Conditions” is acknowledged by the grantee when funds are drawn down or otherwise obtained from the grant payment system.

- If there are issues with the Terms and Conditions, they **MUST** be resolved before any spending of the award.

Standard NIH Policies

- Each publication, press release, or other document about research supported by an NIH award must include an acknowledgment of NIH award support and a disclaimer such as “Research reported in this publication was supported by the National Institute Of Nursing Research of the National Institutes of Health under Award Number R01NR014856. The content is solely the responsibility of the authors and does not necessarily represent the official views of the National Institutes of Health.” Prior to issuing a press release concerning the outcome of this research, please notify the NIH awarding IC in advance to allow for coordination.

- Award recipients must promote objectivity in research by establishing standards that provide a reasonable expectation that the design, conduct and reporting of research funded under NIH awards will be free from bias resulting from an Investigator’s Financial Conflict of Interest (FCOI), in accordance with the 2011 revised regulation at 42 CFR Part 50 Subpart F. The Institution shall submit all FCOI reports to the NIH through the eRA Commons FCOI Module. The regulation does not apply to Phase I Small Business Innovative Research (SBIR) and Small Business Technology Transfer (STTR) awards. Consult the NIH website <http://grants.nih.gov/grants/policy/coi/> for a link to the regulation and additional important information.

**NIH
Acknowledgement**

**NIH Public
Access Policy
(PubMed)**

**Conflict of
Interest**

Section I: Award Data

SECTION I – AWARD DATA – 1R01NR014856-01

Award Calculation (U.S. Dollars) [Can move \$ between categ]

Salaries and Wages	\$239,542	
Fringe Benefits	\$63,039	
Supplies	\$5,730	
Travel Costs	\$1,220	
Other Costs	\$27,850	
Federal Direct Costs	\$337,381	
Federal F&A Costs	\$181,222	← Indirects
Approved Budget	\$518,603	
Federal Share	\$518,603	AMOUNT
TOTAL FEDERAL AWARD AMOUNT	\$518,603	AUTHORIZED
		↓
AMOUNT OF THIS ACTION (FEDERAL SHARE)		\$518,603

Anticipated Total Funding: Estimates for Each Year

SUMMARY TOTALS FOR ALL YEARS		
YR	THIS AWARD	CUMULATIVE TOTALS
1	\$518,603	\$518,603
2	\$524,629	\$524,629
3	\$527,767	\$527,767
4	\$490,473	\$490,473

- Amount may change through the course of the grant period.
- Changes (reductions) noted under “Terms and Conditions” will be reflected here.
- Read the Terms and Conditions to account for differences than what was expected.

Terms and Conditions

SECTION III – TERMS AND CONDITIONS – 1R01NR014856-01

- First section is Standard terms and conditions.
- Second section: Carryover Agreement (unless stated otherwise in the NoA).

An unobligated balance may be carried over into the next budget period without Grants Management Officer prior approval.

Special Terms & Conditions

RESTRICTION: HUMAN SUBJECTS

This award is issued subject to the following special condition:

NOTICE: Under governing regulations, Federal funds administered by the Department of Health and Human Services shall not be expended for and individuals shall not be enrolled in research unless the institution has an approved Assurance of Compliance with 45 CFR 46 on file in the Office for Human Research Protections (OHRP) and the project has been reviewed and approved by the Institutional Review Board (IRB) in accordance with the requirements in 45 CFR 46.

The present award is being made without currently valid certification of IRB approval for this project with the following restriction: Only activities which do not directly involve human subjects (i.e., are clearly severable and independent from those activities that do involve human subjects) may be conducted pending acceptance by the National Institute of Nursing Research (NINR) of certification of IRB approval. The certification of IRB approval must be received no later than October 31, 2014, to the Grants Management Specialist, NINR, 6701 Democracy Blvd. RM 710, One Democracy Plaza, Bethesda, MD 20892-4870 (Courier Use 20817), Fax: (301-402-4502).

If the certification of IRB approval has not been received and accepted by the NINR before October 31, 2014, the award may be suspended and/or terminated. No funds may be drawn down from the payment system and no obligations may be made against Federal funds for any research involving human subjects in this project until NINR has accepted the certification of IRB.

- NOTE:**
1. Cannot spend funds on human subjects activities until IRB approval on file.
 2. Can engage in non-human subjects activities prior to IRB.
 3. Have until 10.31.14 to submit IRB—otherwise, award may be suspended or terminated.

Information: Awarded Amount

INFORMATION: AWARDED AMOUNT:

In accordance with the National Institute of Nursing Research's (NINR) implementation of the National Institutes of Health core principles for FY 2014 funding decisions, NINR staff have determined that critical program objectives can be met with the funding of this grant **in years 2-4 at 90% of the adjusted requested level.***) Future year committed levels have been adjusted accordingly.

NOTE: Key budget reduction information found here on page 5. Must read carefully.

Information: Budget/Project Period Adjustment

- This grant has been selected under the NINR plan to redistribute grant workloads more evenly throughout the year. Consequently, the initial budget period reflects a 06/30/2015 end date.
- Subsequent budget periods will begin on 07/01 and will be for twelve months. Although this grant will have a slightly shorter budget period this year, it is awarded a full twelve months of funds for the budget period. Additional time may be requested at the end of the project period if needed.

NOTE: Start date was 9.17.14 but end of Year 1 was 6.30.15.

Information: Graduate Student Compensation

In accordance with the December 10, 2001, NIH Guide for Grants Notice on Graduate Student Compensation (<http://grants.nih.gov/grants/guide/notice-files/NOT-OD-02-017.html>), maximum NIH support for a graduate student research assistant (salary, fees and tuition) remains at the zero level postdoctoral stipend (currently \$42,000)

NOTE: I had budgeted >\$42,000 for Graduate Student Compensation.

Finally: Staff Contacts

The Grants Management Specialist is responsible for the negotiation, award and administration of this project and for interpretation of Grants Administration policies and provisions. The Program Official is responsible for the scientific, programmatic and technical aspects of this project. These individuals work together in overall project administration. Prior approval requests (signed by an Authorized Organizational Representative) should be submitted in writing to the Grants Management Specialist. Requests may be made via e-mail.

Grants Management Specialist: Ronald D Wertz

Email: wertzr@mail.nih.gov **Phone:** 301-594-2807 **Fax:** 301-402-4502

Program Official: Lynn S Adams

Get updated contact information on eRA Commons (look on the link with your grant)

Monitoring Your Funds: Monthly Expense Reports

Why should PI review expense reports?

- Scientific & financial responsibility is the PIs
- Mistakes get made---you need to make sure that what has been charged to your account is, in fact, what should have been charged to your account
- Planning: Helps you identify EARLY in the process if you have carryover, if expenses are greater than you planned etc. Contact Ivy Ko (Ivy.Ko@case.edu) and CFR (cfrs@fpb.case.edu) with any questions.

Accessing Expense Reports

- Reports are generated in “Launchpad” at Case.
- Access the Launchpad site at <https://launchpad.case.edu/>
- Click on the “Faculty/Staff” tab at the top of the page.

The screenshot displays the Case Western Reserve University Launchpad website. At the top left is the university logo with the text "CASE WESTERN RESERVE UNIVERSITY EST. 1826" and the slogan "think beyond the possible". To the right is the "LAUNCHPAD" logo. Below the logo is a navigation menu with tabs for "Home", "Students", "Faculty/Staff", "Alumni", and "Mobile". The "Faculty/Staff" tab is circled in red. Below the navigation menu is a search bar with a "Search" button. The main content area is divided into several sections: "News" with articles from 11/6/2014 and 11/5/2014; "Case Rave" with a "Status: Normal" banner and links for "Manage your account" and "Emergency Procedures"; "YouTube" with a video titled "Pros and Cons of The Affordable Healthcare Act - A Panel Discussion" published on 11/5/2014; and "Campus Events" with a list of events for 11/6/2014 and 11/7/2014. A "Quick Links" section is visible on the left side of the page.

Expense Reports

The screenshot shows the Case Western Reserve University website. At the top left is the university logo with the text "CASE WESTERN RESERVE UNIVERSITY EST. 1826" and the tagline "think beyond the possible". To the right is the "LAUNCHPAD" logo. Below the logo is a navigation bar with links: Home, Students, Faculty/Staff, Alumni, iGoogle, and Mobile. A red arrow points to the "Faculty/Staff" link, and a red circle highlights the "Peoplesoft Financial Reports" link in the main navigation area. Below the navigation bar, there are several content sections: "SEARCH:" with a search box and "USING:" with a dropdown menu; "Case Quick Links" with a list of links; "The Chronicle of Higher Education" with a date and a list of articles; "Employment Opportunities" with a link; "Parking Waiting Lists" with a link; "Blackboard" with a list of announcements; "HR Calendar" with a list of dates and times; "CaseLearns" with a table of courses and rooms; and "Case and Affiliated Libraries" with a search box and a "Go" button.

Case Western Reserve University EST. 1826
think beyond the possible

Home Students Faculty/Staff Alumni iGoogle Mobile

Peoplesoft Financial Reports

SEARCH:
USING:
Case Web Search
Search

Case Quick Links

- connect »
- academics »
- campus life »
- working at case »
- faculty resources »
- alumni services »
- libraries »
- calendars »
- publications »
- its / computing »
- general information »
- help desk »

The Chronicle of Higher Education
Friday, November 16, 2012

- Hurricane Help, Basketball Afloat, and a Day for Chinese Bachelors

Thursday, November 15, 2012

- Court Strikes Down Michigan's Ban on Race-Conscious Admissions
- The Controversial Contradictions of Thomas Jefferson
- Office Hours in the Pool Hall
- Education Department Adopts Crucial Reform for Disabled Borrowers
- Professors of the Year Advise Their Peers: Keep Learning and

Employment Opportunities
[Employment Opportunities](#)

Parking Waiting Lists
[Parking Waiting Lists](#)

Blackboard

General Announcements
Courses
You are not registered for any Blackboard Courses
Organizations
- [Library Resources](#)
- [OSHA Laboratory Safety](#)

Enter Case Blackboard

HR Calendar

Wednesday, December 12, 2012
8:30 AM TIAA-CREF Individual Retirement Counseling Sessions (Reservation Required)

Thursday, December 13, 2012
8:30 AM TIAA-CREF Individual Retirement Counseling Sessions (Reservation Required)

Tuesday, December 18, 2012
8:30 AM Vanguard Individual Retirement Counseling Sessions (Reservation Required)

Wednesday, December 19, 2012
8:30 AM Vanguard Individual Retirement Counseling Sessions (Reservation Required)

Tuesday, January 15, 2013
8:30 AM Vanguard Individual Retirement Counseling Sessions (Reservation Required)

Wednesday, January 23, 2013
8:30 AM TIAA-CREF Individual Retirement Counseling Sessions (Reservation Required)

CaseLearns

Date	Course	Room
NOV-19	Blogger & Google Sites	KSL 215
NOV-26	Digital Images: Part 1	KSL 215
NOV-28	Introduction to Digital Video	KSL 215
NOV-30	Video Editing with Adobe Premiere Elements	KSL 215
DEC-04	PowerPoint - From Introduction to Advanced	KSL 215
DEC-05	Digital Images: Part 2	KSL 215

Register for a CaseLearns Class Today!
[List All Classes](#) [Library L](#)

Case and Affiliated Libraries

Summon Search [Catalog](#) [OhioLINK](#)

Summon Search

Search Term:

[Advanced](#)

Click on the “+” in front of Projects to expand the list of Projects to which you have access.

Income and Expense Stmt

Summary Page

Report ID: CWSL0030
 From Fiscal Year: 2013 To Fiscal Year: 2013
 From Period: 5 To Period: 5

Case Western Reserve University
 Project Income and Expense
 SUMMARY
 SpeedType: RES507342

Page No. 1
 Run Date 01/09/2013
 Run Time 08:32:26

Project: RES507342 - Research Project Sponsor: SPN1753 Weather Channel Project Start Date: 24-MAY-2012
 Department: 644444 - Astronomy Type: INDU Project End Date: 01-MAR-2014
 Manager: Goddard, Dick 1001000 Award Nbr: 2012-1 Billing Code: BC02
 Parent Proj: RES101111 Contract Num: CON101111 Status: 0

Account	Account Description	Amount	Final Balance	MTD Expenses	TTD Expenses	Cost Share
511000	Faculty Control	0.00	8,412.54	2,045.66	10,228.29	
512000	Academic Support	0.00	4,328.00	0.00	0.00	
513000	Research Person	0.00	31,173.00	0.00	0.00	
515000	Admin & Clerical	0.00	9,146.00	0.00	0.00	
516000	Non-Academic Pro	0.00	11,336.84	0.00	0.00	
51Z000	Fringe Benefit	0.00	17,547.99	557.44	2,787.20	
TOTAL Salary & Fringe		0.00	81,944.37	2,603.10	13,015.49	
531000	General Supplies Control	72.48	2,070.04	2,070.04	60,361.00	58,290.96
532000	Internal Service	0.00	-34.32	0.00	0.00	
533000	Outside Services	7,976.41	550,993.39	0.00	0.00	
TOTAL Non-Salary		3,027.77	609,198.67	0.00	0.00	
TOTAL Direct Cost		3,027.77	691,143.04	2,603.10	13,015.49	
TOTAL Indirect Cost Recd		0.00	286,048.02	1,483.77	7,418.84	
TOTAL Direct & Indirect		8,027.77	977,191.06	4,086.87	20,434.33	
410010	Sponsored Project					
TOTAL Revenue						

Fiscal Year: The fiscal year runs from July 1 to June 30. Since CWRU's fiscal year crosses calendar years, any reference to a fiscal year refers to the year in which the fiscal year ends. (Ex. July 1, 2013 – June 30, 2014 is Fiscal Year 14 – FY14)

Period: These are the months within CWRU's fiscal year and follow the fiscal year rather than the calendar year.

- Jul = 1
- Aug = 2
- Sep = 3
- Oct = 4
- Nov = 5
- Dec = 6
- Jan = 7
- Feb = 8
- Mar = 9
- Apr = 10
- May = 11
- Jun = 12

<https://docs.google.com/a/case.edu/viewer?a=v&pid=sites&srcid=Y2FzZS5lZHV8Z29sZGJhZ3xneD02M2lwOWQ3OWZhNDcyZDY5>

Income and Expense Stmt

Summary Page

Report ID: CWGL0030
 From Fiscal Year: 2013 To Fiscal Year: 2013
 From Period: 5 To Period: 5

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 SUMMARY
 SpeedType: RES507342

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 Department: 644444 - Astronomy Type : INDU Project End Date: 01-MAR-2014
 Manager: Goddard, Dick 1001000 Award Nbr: 2012-1 Billing Code: BC02
 Parent Proj: RES101111 Contract Num: CON101111 Status: 0

Account	Account Description	MTD Expenses	YTD Expenses	TTD Expenses	Budget	Balance	Encumbrance	Final Balance	Cost Share	
									MTD Expenses	TTD Expenses
511000	Faculty Control	8,426.85	44,887.46	44,887.46	53,888.00	8,412.54	0.00	8,412.54	2,045.66	10,228.29
512000	Academic Support Staff Control	0.00				4,128.00		4,128.00	0.00	0.00
513000	Research Personnel Control	0.00				31,773.00		31,773.00	0.00	0.00
515000	Admin & Clerical Control	932.25				9,446.00		9,446.00	0.00	0.00
516000	Non-Academic Professional Con	7,726.84				11,036.84		11,036.84	0.00	0.00
512000	Fringe Benefit Control	4,655.70				17,847.99		17,847.99	557.44	2,787.20
TOTAL Salary & Fringe		21,740.84				81,444.37		81,444.37	2,603.10	13,015.49
531000	General Supplies Control	72.48				58,239.60		58,239.60	0.00	0.00
532000	Internal Services Control	0.00				34.32		34.32	0.00	0.00
533000	Outside Services Control	703.20	853.20	853.20	589,823.00	588,969.80	37,976.41	550,993.39	0.00	0.00
TOTAL Non-Salary		775.68	2,957.56	2,957.56	650,184.00	647,226.44	38,027.77	609,198.67	0.00	0.00
TOTAL Direct Cost		22,516.52	99,560.19	99,560.19	828,731.00	729,170.81	38,027.77	691,143.04	2,603.10	13,015.49
TOTAL Indirect Cost Recovery		12,804.09	56,718.98	56,718.98	342,767.00	286,048.02	0.00	286,048.02	1,483.77	7,418.84
TOTAL Direct & Indirect Cost		35,320.61	156,279.17	156,279.17	1,171,498.00	1,015,218.83	38,027.77	977,191.06	4,086.87	20,434.33
Revenue										
410010	Sponsored Projects Rev	-170,561.00	-170,561.00	-170,561.00						
TOTAL Revenue		-170,561.00	-170,561.00	-170,561.00						

Summary Information: This information will match the internal NOA. It will remain static throughout all the pages of the report.

Income and Expense Stmt

Report ID: CWGL0030
 From Fiscal Year: 2013 To Fiscal Year: 2013
 From Period: 5 To Period: 5

Case Western Reserve University
 Project Income and Expense
 SUMMARY
 SpeedType: RES507342

Page No. 1
 Run Date 01/09/2013
 Run Time 08:32:26

 Project: RES507342 - Research Project Sponsor: SPN1753 Weather Channel Project Start Date: 24-MAY-2012
 Department: 644444 - Astronomy Type : INDU Project End Date: 01-MAR-2014
 Manager: Goddard, Dick 1001000 Award Nbr: 2012-1 Billing Code: BC02
 Parent Proj: RES101111 Contract Num: CON101111 Status: 0

Account	Account Description	MTD Expenses	YTD Expenses	TTD Expenses	Budget	Balance	Encumbrance	Final Balance	MTD Expenses	TTD Expenses	Cost Share
511000	Faculty Control					12.54					
512000	Academic Support Staff Control					28.00					
513000	Research Personnel Control					73.00					
515000	Admin & Clerical Control					16.00					
516000	Non-Academic Professional Con					36.84					
512000	Fringe Benefit Control					17.99					
TOTAL Salary & Fringe						14.37					
531000	General Supplies Control					30.96					
532000	Internal Services Control					34.32					
533000	Outside Services Control					59.80	37,976.41	550,993.39	0.00	0.00	
TOTAL Non-Salary						26.44	38,027.77	609,198.67	0.00	0.00	
TOTAL Direct Cost						70.81	38,027.77	691,143.04	2,603.10	13,015.49	
TOTAL Indirect Cost Recovery						18.02	0.00	286,048.02	1,483.77	7,418.84	
TOTAL Direct & Indirect Cost						18.83	38,027.77	977,191.06	4,086.87	20,434.33	
410010	Sponsored Projects Rev										
TOTAL Revenue											

Account and Account Description: These 6-digit codes detail the category of expenses. On the Summary page, these accounts will all end in 000, a roll-up that gives the general description. More detailed accounts are listed on the following pages of the report.

Funded: These figures relate to the awarded project. The funds are coming from the sponsor.

Note: Expense Accounts begin with a 5 while Income/Revenue Accounts begin with a 4.

Income and Expense Stmt

Report ID: CWGL0030
 From Fiscal Year: 2013 To Fiscal Year: 2013
 From Period: 5 To Period: 5

Case Western Reserve University
 Project Income and Expense
 SUMMARY
 SpeedType: RES507342

Page No. 1
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 Department: 644444 - Astronomy Type: INDU Project End Date: 01-MAR-2014
 Manager: Goddard, Dick 1001000 Award Nbr: 2012-1 Billing Code: BC02
 Parent Proj: RES101111 Contract Num: CON101111 Status: 0

Funded

Cost Share

Account	Account Description	MTD Expenses	YTD Expenses	TTD Expenses	Budget	Balance	Encumbrance	Final Balance	MTD Expenses	TTD Expenses
511000	Faculty Control	8,426.05	44,807.46	44,807.46	53,220.00	8,412.54	0.00	8,412.54	2,045.66	10,228.29
512000	Acad		0.00							
513000	Res		0.00							
515000	Adm		3,729.00							
516000	Non		27,379.16							
51Z000	Fid		20,687.01							
TOTAL	Salary		96,602.63							
531000	Gen		2,070.04							
532000	Int		34.32							
533000	Outside services control	703.20	853.20							
TOTAL	Non-Salary	775.68	2,957.56							
TOTAL	Direct		99,560.19							
TOTAL	Indirect		56,718.81				0.00	286,048.02	1,483.77	7,418.84
TOTAL	D		156,279.00				38,027.77	977,191.06	4,086.87	20,434.83
410010	Spor		-170,561.00							
TOTAL	Revel		-170,561.00	-170,561.00						

MTD (Month to Date) Expenses: Total expenses charged and cleared for the reporting period .

TTD (Total to Date) Expenses: Total expenses that were charged to and cleared for the reporting period

Balance: This is a basic formula that subtracts the TTD expenses from the Budget

Encumbrance: Totals of Purchase Orders that have not yet been paid.

YTD (Year to Date) Expenses: Total of expenses charged and cleared for the entire **FISCAL** year to date.

Budget: This reflects the most current version of the budget and will reflect the most recent internal NOA.

Final Balance: Subtracts Encumbrances from the Balance to show available funds.

Income and Expense Stmt

Report ID: CWGL0030

Case Western Reserve University

Page No. 2

From Fiscal Year: 2013 To Fiscal Year: 2015

Project Income and Expense

Run Date 03/03/2015

From Period: 1 To Period: 7

SUMMARY

Run Time 09:18:34

SpeedType RES123456

Project: RES123456 - Looking at Receivables
 Department: 281980 - Research Administration
 Manager: Domanovics, Diane
 Parent Proj:

Sponsor: SPN11111 Key Bank
 Type : INDU
 Award Nbr: AR555111
 Contract Num: CON123456

Project Start Date: 01-OCT-2008
 Project End Date: 15-DEC-2014
 Billing Code: BC04
 Status: E

Account	Account Description	MTD Expenses	YTD Expenses	TTD Expenses
101290	Contracts Receivable	3,900.00	-3,900.00	3,900.00
TOTAL	Contracts Receivable	3,900.00	-3,900.00	3,900.00
	TOTAL Payments Received			126,276.00

Accounts Recievable (Invoiced):
 The Summary page will show the Accounts Receivable activity for Month to Date, Year to Date, and Total to date.

Total Payments Received: The Summary page will show the total to day payments received for this speedtype (CWRU account).

Income and Expense Stmt

Account Line Description	Event	Amount	Transaction Date	Journal Number	Receipt	PO Number	A/P Vchr	SRC	Inv Number	Req Number	Vendor Name
511100	Goddard, Dick	2,246.24									
511200	Sabol, Scott	3,079.06									
511300	Campos, Angelica	3,100.75									
515500	Smith, Mary	932.25									
516100	Crumpton, Kenny	7,726.84									
51Z200	FRINGE BENEFIT 27.25%	4,655.70									
TOTAL Salary & Fringe		21,740.84									
531200	DISP NASAL SPECULUM 48/PK	72.48	14-NOV-2012	AP00279339		5000215593	05950897	AP	3903575112012	1000241456	FISHER SCI-001
TOTAL - General Supplies Control		72.48									
533770	TO REIMBURSE Wilma Smith	400.00	09-NOV-2012	AP00279081			05949626	AP	0000329732		Smith,Wil-001
533770	TO REIMBURSE PETTY CASH FOR MO	250.00	09-NOV-2012	AP00279081			05949641	AP	0000329824		P/C Crump-002
533710	N0272 - patient care	53.20	27-NOV-2012	AP00280101		5000220551	05954118	AP	1196332944	1000245869	UH-001
TOTAL - Outside Services Control		703.20									
TOTAL Non-Salary		775.68									
TOTAL Direct Cost		22,516.52									
538220	INDIRECT 5 57.0 22463.32	12,804.09	30-NOV-2012	0000							
TOTAL Indirect Cost Recovery		12,804.09									
TOTAL Direct & Indirect Cost		35,320.61									
410010	Weather Channel #12345 11/14/2012	-170,561.00	20-NOV-2012	00							
TOTAL REVENUE		-170,561.00									

Salary expenses

Non-Salary Expenses: The second section will show the non-salary expenses that cleared on the speedtype during the reporting month.

Income and Expense Stmt

Account	Line Description	Event	Amount	Date	Transaction Number	Receipt	PO Number	A/P Vchr	SRC	Inv Number	Req Number	Vendor Name
511100	Goddard, Dick		2,246.24									
511200	Sabol, Scott		3,079.06									
511300	Campos, Angelica		3,100.75									
515500	Smith, Mary		932.25									
516100	Crumpton, Kenny		7,726.84									
51Z200	FRINGE BENEFIT 27.25%		4,655.70									
TOTAL Salary & Fringe			21,740.84									
531200	DISP NAGAL SPECULUM 48/PK		72.48	14-NOV-2012	AP00279339		5000215593	05950897	AP	3903575112012	1000241456	FISHER SCI-001
TOTAL - General Supplies Control			72.48									
533770	TO REIMBURSE Wilma Smith		400.00	09-NOV-2012	AP00279081			05949626	AP	0000329732		Smith,Wil-001
533770	TO REIMBURSE PETTY CASH FOR MO		250.00	09-NOV-2012	AP00279081			05949641	AP	0000329824		P/C Crump-002
533710	N0272 - patient care		53.20	27-NOV-2012	1						1000245869	UH-001
TOTAL - Outside Services Control			703.20									
TOTAL Non-Salary			775.68									
TOTAL Direct Cost			22,516.52									
538220	INDIRECT 5 57.0 22463.32		12,804.09	30-NOV-2012	0000280000							
TOTAL Indirect Cost Recovery			12,804.09									
TOTAL Direct & Indirect Cost			35,320.61									
410010	Weather Channel #12345 11/14/2012		-170,561.00	20-NOV-2012	000027							
TOTAL REVENUE			-170,561.00									

Summary of Total Costs and F&A Application

Additional detail of income/revenue received

Salary Analysis

Report Id.: CWT10046

CASE WESTERN RESERVE UNIVERSITY
Salary Analysis by Department

Page: 1

Run Date: 01/09/2012

DeptID: 644444 Astronomy

Fiscal Year: 2013 Period: 5 thru Fiscal Year: 2013 Period: 5

SpeedType: RES507342

Emplid	Rec	Name	Emp Class	SpeedType	GL Acct	Event	Hours	Percent	Dis	Dis	Dis	Dis	Dis
1001000	0	Dick Goddard	FFB	RES507342	511100		0.00	15.0					
TOTAL - Account 511100							0.00						
1004000	0	Scott Sabol	FRO	RES507342	511200		0.00	75.1					
TOTAL - Account 511200							0.00						
1008000	0	Angelica Campos	FRO	RES507342	511300		0.00	100.0					
TOTAL - Account 511300							0.00						
1011000	0	Mary Smith	STF	RES507342	515500		37.50	0.0					
TOTAL - Account 515500							37.50			932.25	0.00	932.25	3,729.00
1002111	0	Kenny Crompton	STX	RES507342	516100		0.00	65.0					
TOTAL - Account 516100							0.00			6,439.31	1,287.53	7,726.84	15,740.98
TOTAL - SpeedType RES507342							37.50			16,869.85	215.29	17,085.14	72,915.62

Percentage of effort from the data entry into HCM or hours worked based on timesheets will be displayed here.

****This is *extremely* important to review frequently with your administrator to ensure that charges are correct. This information is used to cross check the effort certifications and for other audit purposes. Accuracy is very important!**

Tracking Grant Expenditures

- Need a system to track grant expenditures.
- Will compare your expenditures against the Expense Reports that are generated monthly.
- Need to make sure that all expenses billed to your account belong to your study.

Example: Tracking (Excel)

FIXED EXPENSES				Sept	Oct	Nov	
	Faculty	Salary	1000	2,500.50	0		
		Fringe	280	0	0		
	Staff	Salary	1000	0	8500		
		Fringe (combined)	280	0	2380		
	TOTAL FIXED		2560	2,500.50	10880		
VARIABLE EXPENSES							
				printing	100	keyboard	35.05
				stamps	40	mouse	21.98
				SPSS	550	chargers	190
						ipads	1000
						wipes	5.54
	TOTAL VARIABLE		0	690	1252.57		
TOTAL MONTHLY EXPENSES				2560.00	3,190.50	12,132.57	
BUDGET TOTAL				97,440.00	94,249.50	82,116.93	

What has been awarded

100,000.00

Budget Considerations

- Any carryover >25% of direct expenses requires specific justification and plan for using expenses going forward.
- Year 1 (in particular), if you have gotten a late start in terms of spending/hiring etc., and will have a large carryover into Year 2 consider:
 - Paying yearly expenses as a lump sum in Year 1 (e.g. iSurvey)
 - If using incentives, consider buying all incentives (gift cards etc) in Year 1
 - Hire additional personnel to increase enrollment
 - Other ideas?

Budget Considerations

- Remember that indirect income is generated when money is spent from the award.
- Indirect income comes to FPB to cover facilities operation & maintenance costs, depreciation, & administrative expenses (for example).
- Monitoring your expense statements and keeping track of all expenditures, you will be able to make good decisions for the entire study period.
- Questions? See Ivy Ko and Margaret in CFR

HHS' Publication of Interim Final Rule Implementing Uniform Guidance (Budget)

- On December 19, 2014, HHS published in the [Federal Register](#), an interim final rule adapting OMB's final guidance in 2 CFR part 200 with certain amendments, based on existing HHS regulations, to supplement the guidance as needed for the Department.
- HHS made this interim final rule effective on December 26, 2014. (See [NOT-OD-15-046](#))

Impact on NIH Grants Management

Section 5: Cost Considerations

- NIH anticipates that, because of the nature of research, the recipient may need to modify its award budget during performance to accomplish the award's programmatic objectives. Therefore, NIH provides some flexibility for recipients to deviate from the award budget, depending on the deviation's significance to the project or activity.
 - More significant post-award changes require NIH prior approval.

Assessing Cost Principles

The cost principles address four tests to determine the allowability of costs. The tests are as follows:

- Reasonableness (Including Necessity)
- Allocability
- Consistency
- Conformance

You should be able to justify an expenditure based upon these criteria.

Examples

- Justified Cost
 - Subject incentives
 - Office supplies for the grant
 - Equipment for the grant
- Not Justified Cost
 - Lunch for your study team
 - Tokens of gratitude for those helping with the study (e.g. food for hospital staff)

NIH Prior Approval NOT Required:

- To re-budget funds for any direct cost item unless the incurrence of costs is associated with a change in scope.
- To initiate a one-time extension of final budget period of a previously approved project period without additional funds. HOWEVER: ~6 months prior to end of project period, contact CFR for guidance regarding no-cost extension guidelines.

NIH Prior Approval NOT Required:

- To re-budget among budget categories (e.g. salary, incentives, etc)
- Carry forward unobligated balances from one budget period to any subsequent budget period (unless otherwise noted on the NoA)
- To direct charge the salaries of administrative and clerical staff if conditions in 45 CFR & 75.413 are met (applies only to awards issued after 12/26/14).
- Direct charge capital expenditures for general or special purposes (>\$5,000)

Close Out

- Must submit a final progress report (called RPPR) within 120 calendar days of the end of grant support.
- You are notified via e-mail from eRA Commons of your deadline date & submit via link within eRA Commons.
- Contact CFR for assistance.
- <https://www.youtube.com/watch?v=InA6jn1oXmM>

Links for more information

- http://grants.nih.gov/grants/managing_awards.htm
- http://grants.nih.gov/grants/policy/nihgps_2012/nihgps_ch5
- <https://www.youtube.com/watch?v=dZGndIxOWIg&feature=youtu.be>
- <https://www.youtube.com/watch?v=InA6jn1oXmM>
- <https://www.youtube.com/watch?v=nPVTCAb5V4M>