



Day in the Life of ASRSP

9/17/15 OSR Monthly Meeting

Kathy Mustea, GCFA

Accounting Service for Research & Sponsored Programs

Vice President of Business
and Finance

Nim Chinniah

Assoc.VP for Financial
Operations and Treasurer

Ingrid Stafford

Controller

Nancy L. Pinchar

Accounting
Services

Nancy L. Pinchar

Research Financial
Operations

Mike Daniels

ASRSP

Jane Roy Singh

Cost Studies

Jennifer Mitchell



Chicago ASRSP Team

- ▶ Assistant Directors: **Ruben Evora & Karen Spina**
- ▶ Senior GCFA: **Felice Patterson**
- ▶ Grant and Contract Financial Administrators:
 - ▶ **Mike Browning**
 - ▶ **Lauren Ellis**
 - ▶ **Colleen Hull**
 - ▶ **Maria Langone**
 - ▶ **Damon Mui**
 - ▶ **Kathy Mustea**
 - ▶ **2 Open Positions**
- ▶ Senior Accountant: **Rosanna Sian**



GCFA

Financial Reports and Invoices

Approvals

Answering email

Checking in New awards

Backing up Absent GCFA

QA Data

Audits

Meetings

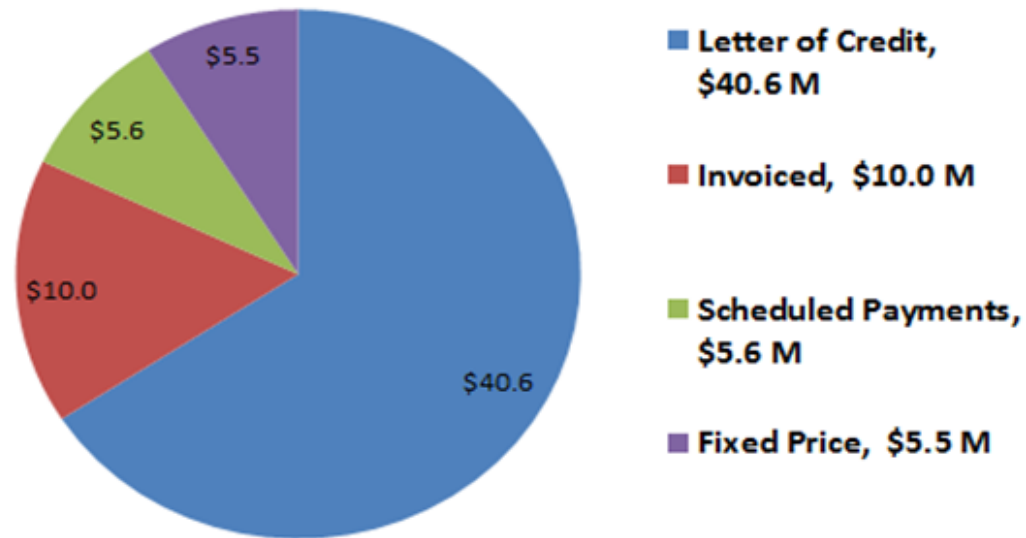
Training others (Internal & External)

Special Requests

Reporting Facts- FY 15

- ▶ 3,075 Financial reports submitted in FY 15
- ▶ 5,004 invoices submitted in FY 15

ASRSP FY2015 average monthly ARs created
\$ 61.7 million



Systems of Record

Key Systems

Financial:

- ▶ NU Financial – General Ledger, Chart of Accounts, support accounting and financial process
- ▶ InfoEd - FAMIS
- ▶ iBuyNU - NU Plans
- ▶ Cognos
- ▶ ProCard

Human Resources:

- ▶ FASIS
- ▶ Kronos

Student:

- SES/CAESAR



Correcting Errors

- SES and FASIS feed their fundamental (not detailed) information to NUFIN.
 - Errors related to SES or FASIS need to be corrected in those systems!
- NUFIN Errors are corrected using Correction Journals.
- Please remember we need to justify and support corrections



Reported information/System of Record

- ▶ **Financial reports and Invoices are generated from NU Financial (NUFIN) information.**
 - ▶ The official system of record for auditing.
- ▶ **Missing transactions?**
 - ▶ Inaccurate reporting
 - ▶ Loss of funds to department
 - ▶ Audit findings




Examples of Audit Findings FY14

- ▶ Financial system not reflecting expenses on sponsored project record, yet funds were invoiced or drawn anyway
- ▶ Late cost transfers
- ▶ Cost transfers due to poor internal controls
- ▶ Charging sponsored projects over the NIH salary cap
- ▶ Untimely effort reporting
- ▶ Overdue reports
- ▶ Lack of sub-recipient monitoring



Approvals

- ▶ ASRSP received daily queries that inform staff of what is ready for ASRSP approval
 - ▶ Correction and Internal Sales Journal Query
 - ▶ Requisition Query
 - ▶ PO Order Change Query
 - ▶ Subcontract Requisition Query
 - ▶ Travel Expense Report Query
 - ▶ Voucher Query



	A	B	C	D
1	ASRSP Workflow Journals	136		
2	Journal ID	Date	Line #	St
3	0000375340	8/31/2015	1 P	SP003
4	0000375342	8/31/2015	1 P	SP003
5	0000375267	8/31/2015	1 P	SP001
6	0000373964	8/31/2015	2 P	SP003
7	0000373999	8/31/2015	2 P	SP003
8	0000374030	8/31/2015	2 P	SP003



Approvals

- ▶ Travel Expense Reports, Requisitions, Online Vouchers, and PO order changes are approved by:
 - ▶ Rosanna Sian (Chicago)
 - ▶ Yvgenia “Jany” Raskina (Evanston)
 - ▶ Will review for fundamental grant rules & NU policy
Ex: Travel policy for Expense reports
 - ▶ **ALWAYS** attach backup of special circumstances
 - ▶ Any doubts are brought to GCFA attention but delay approval
 - ▶ One person per campus so please be patient with review process



Paper Based Approvals

- ▶ Add or Special Pay Requests
 - ▶ Payroll Journals 90 Day+
 - ▶ Summer Salary Forms
-
- ▶ Attached are some checklists developed to help depts.



Subcontract Requisition Approval

- ▶ Requisition must include a Fully Executed Agreement and SSJ (if over 25K)
- ▶ Once approved thru all appropriate levels it will appear in the ASRSP subcontract Query.
 - ▶ Remember level 3- College approval begins at 5K.
- ▶ Subcontract Sr. Accountants review the REQ to make sure all requirements are met and notify requestor of issues. or notify GCFA that REQ. is ready for GCFA approval,
- ▶ GCFA will look over Req. and approve
- ▶ PO should be created by the next day
- ▶ One PO per performance period



Subcontract Invoice Approvals

- ▶ Sub-recipients will send an invoice to NU email addresses ASRSP-subk-CH or ASRSP-subk-EV. (See agreement)
- ▶ ASRSP Pre-Review & add certification statement to invoice for PI approval
- ▶ ASRSP will send the invoice to department contact
- ▶ Dept.- PI should review & approve the invoice **in 10 days**
 - ▶ If a PI is unhappy with scientific progress he must immediately talk to dept., RA, OSR and ASRSP. We can withhold the payment but must document the situation carefully to avoid audit findings (Team effort required)
- ▶ PI signs and Dept. contact scans that invoice back to ASRSP for payment processing
 - ▶ Electronic Signatures?— yes if dated and time stamped, no if they are copy and pasted or stamped signatures with no date and time stamp.
- ▶ ASRSP will then process the payment through A/P
- ▶ Check is mailed by ASRSP
 - ▶ Please note there is a ~ 7-10 day processing time, longer during holidays and breaks.



Dept. Actions- Subcontract

- ▶ Review the agreement sent to your subcontractor by OSR for...
 - ▶ Correction Mechanism was sent (Fixed vs Cost Reimbursable)
 - ▶ The deadline for their final invoice allows you time to submit, to pay it BEFORE NU deadline.
 - ▶ Be mindful of 620 awards -should those get 60 days to send final? **NO**
 - ▶ Create a new PO each year when there is both extension of time and new funding. Modification to adjust time or supplementing funding requires only a PO Order change.
 - ▶ Example: your giving a sub-recipient additional funds for the period currently awarded - no additional time. A PO order change can be submitted after amendment is executed.



In Case of an Emergency

- ▶ In some situations where an order requires same day approval **CALL** the GCFA whose grant is going to be charged. They will review and approve your Requisition or Journal
- ▶ Please be mindful cost transfers that involve fund 600-699 if not ready for approval the morning of the final day, they may get deleted. This is especially important info for Approvers!
- ▶ Not always possible for some transactions that require review time



Reporting

- ▶ There are several types of reporting, here we are covering only invoicing and NIH FFR

INVOICE

Sponsor:
Ann & Robert H. Lurie Children's Hospital
Grants and Contracts
275 East Chicago Avenue, Box 2805
Chicago, IL 60611-2805
United States

Award ID: SP0012345
Project: 60012345
Project Title: Best Invoice Ever

Page: 353
Invoice No: NI00
Invoice Date: 08/14/2015
Customer Number: 03024
Payment Terms: Immediate
Due Date: 08/14/2015
AMOUNT DUE: \$40,785.74

For billing questions, please call Kathy Mustaa at 312-503-6862 for billing inquiries or email: k-mustaa@northwestern.edu

Wunder Woman

Description	Current Bill Amount	Cumulative Amount
Salaries and Wages	23,079.48	140,506.48
Benefits	6,418.09	38,472.58
TOTAL DIRECT COSTS		
Indirect Cost	20,495.56	179,029.06
	11,270.16	70,418.86
	40,785.74	179,029.06
SUBTOTAL:		240,447.84
TOTAL AMOUNT DUE:	\$ 40,785.74	

I certify that all expenditures reported are for appropriate purposes and in accordance with the terms and conditions of the contract.

Kathy Mustaa
Kathy Mustaa - GCFA, ASRSB

Please include invoice # with payment remittance.

Please Remit To:
Northwestern University
Accounting Services for Research and Sponsored Programs
533 Clark Street, Room G-547
Evanston, IL 60208-1112
United States

Wire Transfer Address:
Name
ABA #
Account #
SWIFT #
Northwestern University

DATE: 9/4/15

FEDERAL FINANCIAL REPORT

1. Federal Agency and Organizational Element to Which Report is Submitted: **NIH/37001237-01 REVISED**

2. Recipient Organization Name and complete address including ZIP code: **Northwestern University, 533 Clark Street, Evanston, IL 60208**

3. Federal Award Number for Identifying Number (Month, Day, Year): **6/30/2015**

4. Report Type: **Cash**

5. Base of Accounting: **Accrual**

U.S. DUNS Number	AD EN	To (Month, Day, Year)	Continuation Number
005438000	1-0216787A-1	6/30/2015	

6. Payment Period From: **01/01/15** To: **01/01/15**

7. Transactions:

Federal Code	Use lines 8-10 for single grant reporting	Use lines 11-13 for multiple grants, also use FFR Attachment
1. Cash Disbursements		
2. Cash Receipts		
3. Federal Expenses and Unexpended Balance		
4. Total Federal funds expended		1,318,101.32
5. Federal share of unexpended balance		1,318,101.32
6. Total Federal share of unexpended balance		2,636,202.64
7. Total Federal share of Federal funds (line 4 minus 5)		0.00
8. Total amount of all resources		0.00
9. Amount of Federal share of unexpended balance (line 6 minus 7)		2,636,202.64
10. Total amount of all resources		2,636,202.64
11. Indirect		0.00

12. Program:

Program Name	Period From	Period To	Base	Amount Charged	Federal Share
NIH/37001237-01 REVISED	6/30/2015	6/30/2015	718,161.14	\$7,455.45	\$9,116.59

13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge.

14. Agency use only:

Standard Form 625
OMB Approval Number: 0348-0081
Expiration Date: 1/03/12/01

Billing Types / Contract Type

- ▶ **Cost Reimbursable:**
 - ▶ INV = Invoicing (ASRSP Bills)
 - ▶ LOC = Letter of Credit (ASRSP Info Team Bills)
 - ▶ SCH = Scheduled (Varies: could be GCFA, dept., or prepaid in some cases)
- ▶ **FP = Fixed Priced** (Varies: could be prepaid or billed by department, small cases GCFA bills)
- ▶ **Not sure about your grant?** If the invoice involves billing financial information ASRSP is authorized billing agent. If the invoice involves non-financial deliverables Dept. should bill.
 - ▶ Still not sure? Call us your GCFA we'll talk about it



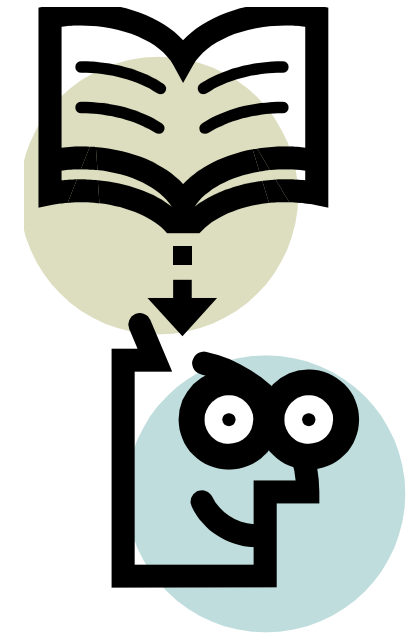
Invoicing

- ▶ Contract Type : INV
- ▶ Created by NUFIN, reporting transactions that have been paid thru a specific period
- ▶ Monthly Batch invoices created mid-month (typically on a Friday after we close) are based on last closed budget statement
- ▶ GCFA's receive invoices and begin to review & approve each invoice individually
- ▶ FCOI check- If no hold, we will mail invoice
- ▶ A manual Invoice is created in NUFin but slower process to help include valid trailing expenses and review F & A.
 - ▶ For Example a final invoice may have valid trailing expenses that posted after the grant end that require them to be picked up but pre-spending for new year should not be billed. Manual process allows this.
 - ▶ Also special invoice formats will be created manually



Exercise

- ▶ Handout has a download of expense ready to bill. The following grant ended 08/15/15.
- ▶ What expenses can be included on the final?
- ▶ What expense should be audited?
- ▶ What expense should be excluded?
- ▶ What is not going to get billed?



LOC- billing

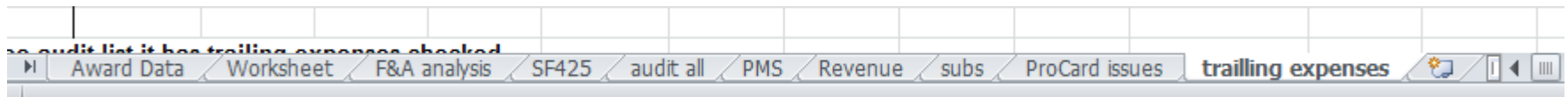
- ▶ Billed Weekly or Monthly
- ▶ Typically prepared by ASRSP Information Team
- ▶ ASRSP Reviews for FCOI holds & Reductions in authorized amounts
- ▶ Based on what information posted the night before they drawdown funds on Monday Morning (with a few exceptions)
- ▶ Special care is being made to draw more frequently when grants are closing to make sure we capture all possible expenses up to the day of close
- ▶ Draws are locked 120 days from the end date and require special approval from NIH



NIH Reporting

▶ NIH workbook

- ▶ Will contain... At least 7-10 pages all may not be used
 - ▶ Award Data (information about the grant)
 - ▶ Worksheet - summary of expenses to report
 - ▶ F & A analysis – Review of F & A for actual and pending costs
 - ▶ SF425- report the NIH will receive
 - ▶ Audit All downloads with comments on what is and is not being allowed
 - ▶ PMS information
 - ▶ Subcontract information
 - ▶ Detailed Information on Trailing expenses proving they are valid



NIH reports process

- ▶ GCFA will complete the NIH report by auditing grant, reviewing F & A and discussing any issues with department
- ▶ Department is asked to review and verify accuracy when submitting a final or annual report
- ▶ Notes about carryover are placed in the SF425 remarks section to help monitor carryover
- ▶ If all is well, Dept. should send a signed GM045 and program income statement
- ▶ Senior GCFA or Assist. Director will review and approve
- ▶ ASRSP GCFA will submit report in Commons and file in Onbase

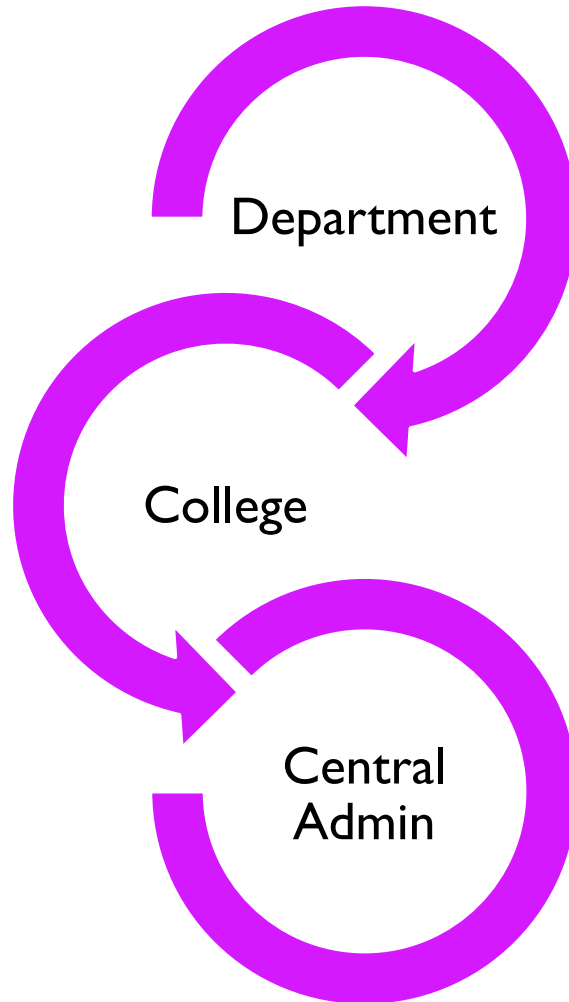


What departments need to do

- ▶ Review grant BEFORE grant ends and try to post all expenses by the end date if possible leaving only a few trailing expenses.
- ▶ Help return subcontract invoices back within 10 days
- ▶ Respond timely to questions from ASRSP
- ▶ Remove unallowable items ASAP –timeliness is key
- ▶ Confirm expenses and send a GM045 and program income statement that supports the report before the deadline
- ▶ If dept. fails to respond to ASRSP then ...



Everyone's Job is Important



We need to work together
to meet the deadline!



Secrets of ASRSP Website

- ▶ <http://www.northwestern.edu/asrsp/>
- ▶ Monitoring Your Grant –Special Guides and checklists
- ▶ Cash Management: where Program income Template resides
- ▶ Federal Initiatives- list of PMS awards transitioning
- ▶ Training – has mini courses for new employees
- ▶ More information to come in Closeout soon

