Contract & Grant User's Group

December 17, 2018

9:00 a.m. – 10:30 a.m.

Alumni & Visitors Center

BFS – Business & Financial Services
A Division of Business & Administration Services (BAS)

BAS
BFS

UNIVERSITY OF CALIFORNIA, RIVERSIDE

Agenda

- Welcome – Pauline Librenjak

- Intramural Multi-Campus Awards – Linda Casteel

- Overview of SCT and Other C&G Cost Transfers – Fred de Vera

- PIWRS Reminders and Projections Demo – Bobbi McCracken and Brian Griffin

- SPA Announcements – Cynthia Wells

Intramural Multi-Campus Awards

- Presented by Linda Casteel, Treasury Manager

Intramural Multi-Campus Awards

UC programs are managed by UCOP Research Grants Programs Office (RPGO)

Awards may be received from UCOP directly or from a sister (host) campus

Statewide Research Programs

- Tobacco Related Disease Research Program
- California Breast Cancer Research Program
- California HIV/AIDS Research Program

UC Research Initiatives

- UC-National Lab Fees Research Program
- UC Multi-campus Research Programs
- UC Cancer Research Seed Funding
- UC Innovation Initiatives
- UC President's Research Catalyst Awards

Intramural Multi-Campus Awards

Campus Process

- Departments must submit an eCAF for all proposals (submitted via Proposal Central) and ensure that the Research Office processes a PAMIS record when the award is received.

- The UCOP RGPO or the host campus for a multi-campus research initiative is responsible for preparing and issuing the UC Multiple Campus Award document to the participating campus.

- General guidance in managing award funding from the UC Research Grants Program Office can be found in the RGPO Grants Administration Manual available at https://www.ucop.edu/research-grants-program/grant-administration/index.html

- The PAMIS record for this type of award is processed as a "Manual" record by the Accounting Office. The department BEA is not entered in PAMIS.

- The UCOP RGPO or host campus is responsible for distributing funds to the participating UC campuses in accordance with the approved project budget in a timely manner, so that planned activities at the collaborating campuses are not delayed (the host campus must receive the transfer from UCOP prior to distribution to participating campuses).
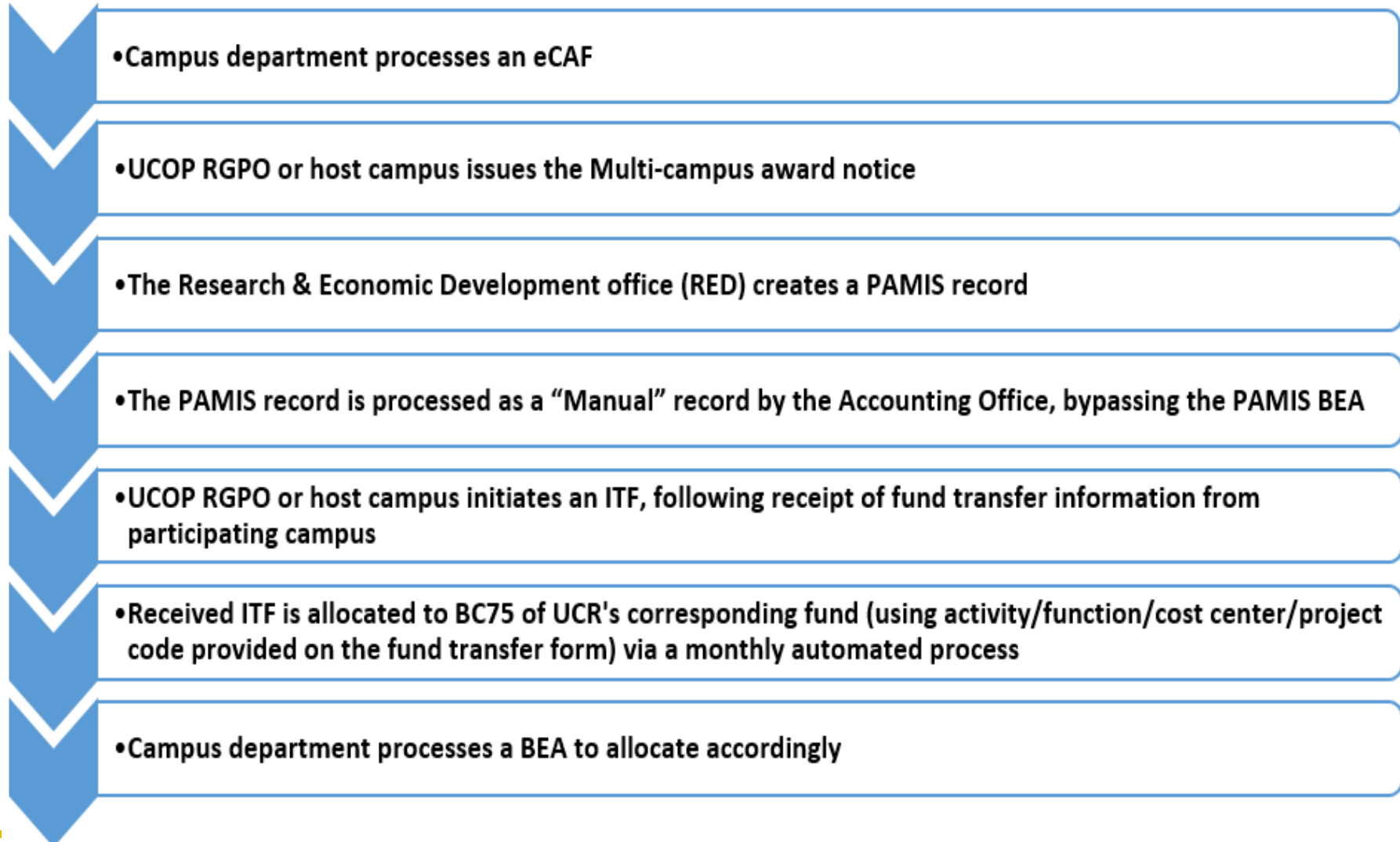
Intramural Multi-Campus Awards

- All allocations are received via Intercampus Transfer of Funds (ITF) to a corresponding UCR fund. Fund numbers are not always the same system-wide but they will always have the same fund group code (required for Corporate Financial Reporting).

- UCOP or the host campus must initiate the ITF, however recipients must provide the corresponding campus account information. It is the department's responsibility to follow-up if the ITF is not received timely.

- Fund numbers are not unique to an individual award. They are used campus-wide. It can be challenging for departments having multiple awards under the same fund number and activity code. Cost centers are typically used in these instances.

- Following receipt of the ITF, departments will process a BEA to allocate accordingly.

- Indirect Costs (IDC) expense is manually posted by the Accounting Office when applicable. The frequency is dependent upon the type of funding received.

Intramural Multi-Campus Awards

Process flow for incoming awards

- Campus department processes an eCAF

- UCOP RGPO or host campus issues the Multi-campus award notice

- The Research & Economic Development office (RED) creates a PAMIS record

- The PAMIS record is processed as a "Manual" record by the Accounting Office, bypassing the PAMIS BEA

- UCOP RGPO or host campus initiates an ITF, following receipt of fund transfer information from participating campus

- Received ITF is allocated to BC75 of UCR's corresponding fund (using activity/function/cost center/project code provided on the fund transfer form) via a monthly automated process

- Campus department processes a BEA to allocate accordingly

Intramural Multi-Campus Awards

Importance of recording award in PAMIS

- Campus record of award - ensures proper storage and accessibility of official award related documents

- Provides notification to the Accounting Office and allows for review of the award for certification of fiscal reports as well as identification of IDC.

- Ensures Department/PI receives Facilities & Administrative (F&A) return

Overview of SCT and Other C&G Cost Transfers

Presented by:

Fred de Vera, Fund Manager

Salary and Non-Salary Cost Transfers

- ***Summary Review of Salary Cost Transfer Tool Guide***

https://accounting.ucr.edu/docs/general_accounting/20180531-ug-sct-request-tool-guide.pdf

Under what CONDITIONS AND CRITERIA are Salary Cost Transfers and Non-Payroll Cost transfers necessary?

Based on excerpts from the UCOP's policies:

- Business and Finance Bulletin (BFB) A-47: Direct Costing Procedure UCOP Policies.

BFB A-47: Cost Transfers

A. CONDITIONS:

Once an expense entry has been recorded in an account in the general ledger, it is appropriate to make expenditure adjustments only in the following situations:

- To correct an erroneous recording, such as when the original source documents(s) (e.g., invoice, payroll, purchase order) cited an incorrect account, fund, sub-budget, or object (FAU), with associated amount.

- To redistribute certain high numerical but small individual and/or minor charges (e.g., copy machine rental and paper costs, telephone charges, mailing charges, or charges for office supplies) which are billed to departmental accounts(s)/fund(s).

- To redistribute payroll costs based on the after-the-fact verification of effort reported through the campus effort reporting system used to certify individual effort on federal contracts and grants **(*University of California at Riverside utilizes payroll certification*)**.

B. <u>CRITERIA:</u>

A request for adjustment of expenditures shall meet the following tests when the adjustment is to transfer a cost to a restricted fund provided by an external agency for a specific purpose (e.g., funds provided under a gift, endowment, grant, or contract for a specific purpose):

- It must relate to individual items of expenditures.

- It must contain a reference to the invoice, payroll, or other disbursement document(s) which initiated the original direct charge.

- It should be in the same amount originally recorded in the University general ledger (i.e., the whole amount or the appropriate fraction charged to and/or paid by the unit requesting the adjustment). If transferring a fractional amount the transfer request must **contain an explanation** *supporting a reasonable and equitable method of allocation*.

BFB A-47: Cost Transfers

- ***It must be fully explained, justified, and approved by the unit administrator(s) involved in the transaction. (an explanation which merely states that the adjustment being made is "to correct an error," "to transfer to correct project," or "expenditure inadvertently charged to incorrect account/fund" is not sufficient).***

- This policy is based on federal guidelines. ***Uniform guidance (200.400 – Subpart E- Cost Principles)*** on cost allowability and allocability requirements, the institution must be able to explain and justify all charges transferred onto federal awards, whether the costs are transferred from some other federal, a non-federal , or from unrestricted funds.

- All Salary and Non-Salary Cost Transfers require proper approvals.

BFB A-47: Cost Transfers

The University is committed to the accurate and timely maintenance of *its financial records. **Situations requiring the transfer of recorded costs must be identified and processed expeditiously. Additionally, special considerations must be given to transfers of cost to federal funds to ensure that the University action meets the administrative standards established by the federal government and the various Sponsor's terms & conditions. If the expense is being transferred to a federal or federal flow-through fund, it must be recorded in the general ledger within 120 days from the close of the month in which the original charge posts to the ledger (for example, the deadline for adjusting a charge which appears in the January ledger will be the May ledger).***

Salary and Non-Salary Cost Transfers

- Resource Links (i.e. SCT training, SCT process flow, SCT Request Tool Guide, Policies, and Non-Salary Cost Transfers).

- **https://fomucpath.ucr.edu/training/salarycosttransfer.html**

- **https://fomucpath.ucr.edu/salarycosttransfer_infographic_new.pdf**

- **https://accounting.ucr.edu/docs/general_accounting/20180531-ug-sct-request-tool-guide.pdf**

- **https://www.ucop.edu/research-policy-analysis-coordination/resources-tools/contract-and-grant-manual/chapter7/chapter-7-400.html**

- **https://fboapps.ucr.edu/policies/index.php?path=viewPolicies.php&policy=200-50**

- **https://accounting.ucr.edu/funds/npr.html**

- **https://accounting.ucr.edu/forms.html**

BFS – Business & Financial Services
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Principal Investigator Web Reporting System (PIWRS) Reminders and Projections Demo

Presented by:

Bobbi McCracken, AVC BFS & Controller

Brian Griffin, ITS Associate Director, Financial Systems

PIWRS Coordinator User Guide

- PIWRS User Guide available
  - Link: http://cnc.ucr.edu/piwrs/
  - Projection portion of guide still pending

PIWRS Reporting Cycle

- After the PIWRS financial reports are published and notifications are distributed for one accounting period, the Analysts grids will become available for review and editing for the next accounting period

- The PIWRS Coordinator functionality includes adding new FAUs, reviewing information, providing clarifying comments, and now editing projections

- Once the monthly ledgers close, the PIWRS Coordinator has **10 calendar days** to finalize their review and edits before the reports are published to the Prime PI and any Department Defined recipients

- Automated UCPath salary and benefit projections in the Prime PI and Department Defined reports began with the September reports.

- Projections are available to all PIWRS Coordinators associated with an accountability structure

PIWRS Projections Overview

- Automated projections will be updated daily and will be most accurate after monthly ledgers are closed
  - Includes HRDW funding and position updates through the last day of reporting month (e.g. 8/31)
  - Includes SuperDOPE benefits data posted for the reporting month

- Salary projections are based on an employee's current position funding

- Benefit projections are based on employee's actual benefit cost as it appears in SuperDOPE for the reporting period. Note: a proposal to modify is being developed by the workgroup

- Projections consider if there is a future funding effective date for the position, a fund's end date (or fiscal year end if none), and a job end date—the minimum date of the three input is used to determine the time frame of the projection
  - Projections are prorated for partial months.

PIWRS Projections Overview

- Types of projections
    - Salary: by FAU and employee
    - Hourly non-student: by FAU and employee
    - Hourly UG Student: grouped by FAU and title code; not employee specific
    - Non-salary (can be used for lump sum salary related projections)

- Automated Salary and Benefits based upon
    - "Reg Type" Earn Codes
    - Summer Salary Type Earn Codes (Work in Progress)
    - For Phase 1, all other salary types can be added to non-salary (e.g. stipends, OT, etc.)

PIWRS Projection Features

- Editing Salaries
  - Managed in a separate screen accessed via the projection grid (Modify, Zero-out, Reset to auto-projection)

- Editing Benefits
  - Managed within the projection grid (Modify, Zero-out)

- Adding Salary and Benefit projections

- Modifications to auto-projections are highlighted on the projection grid.

PIWRS Projection Features

- Transition to next reporting period
  - Once a monthly report is published, projections are read-only for all projection types
  - In the new (open) reporting period, all salary and benefits are automatically updated (e.g. reset)
    - Assumes that FAU changes, SCTs, and other UCPath modifications impacting future projections have been processed by the depart
    - Non-salary projections are not reset

- Other Considerations
  - Projections do not incorporate related indirect costs (IDC) (note: IDC only available on Prime PI reports)
  - Payroll Certifications will be released after the PIWRS reports are published to the PI
  - See Appendix for additional info on PIWRS covered in last meeting
  - Report concerns to piwrsfeedback@ucr.edu

PIWRS Projections

PIWRS
PI Web Reporting System

Welcome, Central Office user Pauline Librenjak

- Welcome
- View Summary Reports
  - Prime PI Summary Report
  - Department Defined PI
  - Department Defined Head
  - Department Defined Center Director
  - Collaborator Report
- **Projected Expenditures**
  - **Salaried Employees**
  - **Hourly Employees**
  - **Hourly Student Employees**
  - **Non-Salary**
- Annual Certs Due (10)
- Annual Certs Completed
- View Admin Reports
- Analyst Grids
- Preferences
- Understanding PIWRS
- Exit Application

SPA Announcements

Presented by:

Cynthia Wells, Assistant Vice Chancellor for Sponsored Programs

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Questions
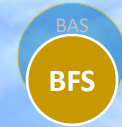
Thank you for attending today's C&G Users Group Meeting

- The next C&G Users Group Meeting will be held on Monday, March 18, 2019.

- We welcome your feedback and recommendations for additional topics that would be beneficial. We would appreciate your taking this short survey by copying and pasting this link in your browser which will remain open through January 7, 2019:

- https://forms.office.com/Pages/ResponsePage.aspx?id=xCpim6aGnUGbnr-zP0XAVCfP6nL_93NGm_4d0Mk0vqxUMVFVTlNGTURaRklVNVBZN1hPNzRMNUdRSy4u

Appendix: PIWRS

PIWRS Overview

- What is PIWRS?
    - The PI Web Reporting System (PIWRS) is a campus reporting tool that automatically generates monthly Contract & Grant financial reports for Prime Principal Investigators (PIs) by fund.
    - The PIWRS was initially released during October 2010. PIWRS core functionality includes Summary and Detail Reports designed to facilitate the review of month-to-month expenditures and overall fund balances.
    - Provides Prime PIs the ability to electronically acknowledge the monthly review of expenditures charged to their sponsored projects. Additionally, the PIWRS includes enhanced "drill down" functionality enabling PI to review detailed salary and benefit information by fund.
    - In March 2018, PIWRS was enhanced to provide department analyst the ability to define reporting by FAU (activity-fund-function)

PIWRS Coordinator User Guide

- PIWRS User Guide available
  - Link: http://cnc.ucr.edu/piwrs/

PIWRS Coordinator User Guide

- PIWRS has been enhanced to provide departments with the ability to generate monthly financial reports for department-defined FAUs, including non-C&G funds and shared C&G funds

- Offers PIWRS Coordinators increased flexibility and efficiency to maintain a list of FAUs to generate monthly financial reports on department-defined FAUs for a PI, Department Head, and/or Center Director

PIWRS Coordinator User Guide

- The guide provides an overview:
  - **Analyst Grids**
    - TEMP FAU grid
      - Automatically populated for all FAU combinations (activity, fund and function) with activity in the UCRFS Temp Ledger for a given accountability structure
      - Temp Amount, Dept-Defined Alloc Amount, and Difference
      - Copy to the Department Defined grid
    - Department Defined grid
      - The Dept-Defined FAU grid will be maintained by the PIWRS Coordinator(s) within their associated Accountability Structure(s)
      - Rows appearing on the Department Defined Grid will carry forward to each new period until the row is deleted or inactivated

New EACS Roles for PIWRS

Analyst Grids

Analyst Grids

New DD Summary Report

PIWRS Projections – Validating Salary and Benefit Projections

Validating Salary Projections

- The Current and Future Funding Reports are available via iReport and published around the 1st and 15th of each month.
  - The report is a temporary measure until future funding is added to HRDW and UCPath reports are more fully developed
  - Current and Future funding is also available via the ServiceLink-FAU Change Request Tool
  - Current position funding data is available in HRDW
- Users with HRDW and/or SuperDOPE access are automatically provided access to the iReport-UCPath Local Report repository
- Currently the reports are only available as PDF
- The reports organized by ORG and sorted by department code, employee and position within a report

Validating Salary Projections

Getting Started: Access iReport

Validating Salary Projections

Select UC Path Local Reports / Local Funding / Select Your ORG

Validating Salary Projections - iReport

UCPATH Department Positions and Funding by Employee

Monday, September 17, 2018   11:24:41 AM

ORG/DEPT	ORG14	College of Nat & Agr Sciences			D01055	Earth Sciences			Shared Services Center	SSC2	Harvest
	2019	7/1/2018	0		303110	A01560	19900	40	FGFM		100.000

Employee ID	

Position #	40006789	Effective Date	7/5/2018	Position FTE	1.00	Position Status	A	Reports To	40005682
EMPL_RCD	0	Payroll Status	A	Job CompRate	$4,794.00	Comp Frequency	UC_FY	Monthly Rate @1.0 FTE	$4,794.00
Job Code	003252	POSTDOC-EMPLOYEE		Job Effective Date	7/1/2018	Job FTE	1.000	Job End Date	6/30/2019

Current	Funding Status

Fiscal Year	Effect Date	Eff SEQ	Earn Code	Account	Activity	Fund	Function	Cost Center	Project Code	Distribution %
2019	7/1/2018	1		307110	A01099	80083	44	FGLT		100.000

Validating Salary Projections - PIWRS

Validating Salary Projections - iReport

UCPATH Department Positions and Funding by Employee

Monday, September 17, 2018   11:24:41 AM

ORG/DEPT	ORG14	College of Nat & Agr Sciences		D01055	Earth Sciences		Shared Services Center	SSC2	Harvest
	2019	7/1/2018	0	303110	A01560	19900	40	FGFM	100.000

Employee ID

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EMPL_RCD	0	Payroll Status	A	Job CompRate	$4,794.00	Comp Frequency	UC_FY	Monthly Rate @1.0 FTE	$4,794.00
Job Code	003252	POSTDOC-EMPLOYEE		Job Effective Date	7/1/2018	Job FTE	1.000	Job End Date	6/30/2019

Current | Funding Status

Fiscal Year	Effect Date	Eff SEQ	Earn Code	Account	Activity	Fund	Function	Cost Center	Project Code	Distribution %
2019	7/1/2018	1		307110	A01099	80083	44	FGLT		100.000

Validating Salary Projections- PIWRS

Validating Benefit Projections

- Benefit projections are based upon SuperDOPE actual employee benefits data for the reporting period

- Review SuperDOPE data after ledgers are closed for the same period for which the reports will be published (i.e. if validating Benefit projections for August reports, pull SDOPE data for Period 2 – August)

Validating Benefit Projections – SuperDOPE

FY	Acctg Period	Position #	Job Code	Job Code(descr)	FTE	Act	Fund	Funct	CC	CBR Rate	LA Amt	PFR Amt	GSHIP Amt	NRTR Amt	EE Liability Amt	General Liability	Earnings End Date	PPE Date
2019	2	40006789	003252	POSTDOC-EMPLOYEE	1.0000	A01099	80083	44	FGLT	.257							8/31/2018	8/31/2018

Validating Benefit Projections- PIWRS

Validating Benefit Projections – SuperDOPE

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
	FY	Acctg Period	Position #	Job Code	Job Code(descr)	FTE	Act	Fund	Funct	CC	CBR Rate	VLA Amt	PFR Amt	GSHIP Amt	NRTR Amt	EE Liability Amt	General Liability	Earnings End Date	PPE Date
	2019	2	40006789	003252	POSTDOC-EMPLOYEE	1.0000	A01099	80083		44 FGLT	.257							8/31/2018	8/31/2018

Validating Benefit Projections- PIWRS

Validating Benefit Projections- PIWRS