

Research Workday Town Hall Agenda

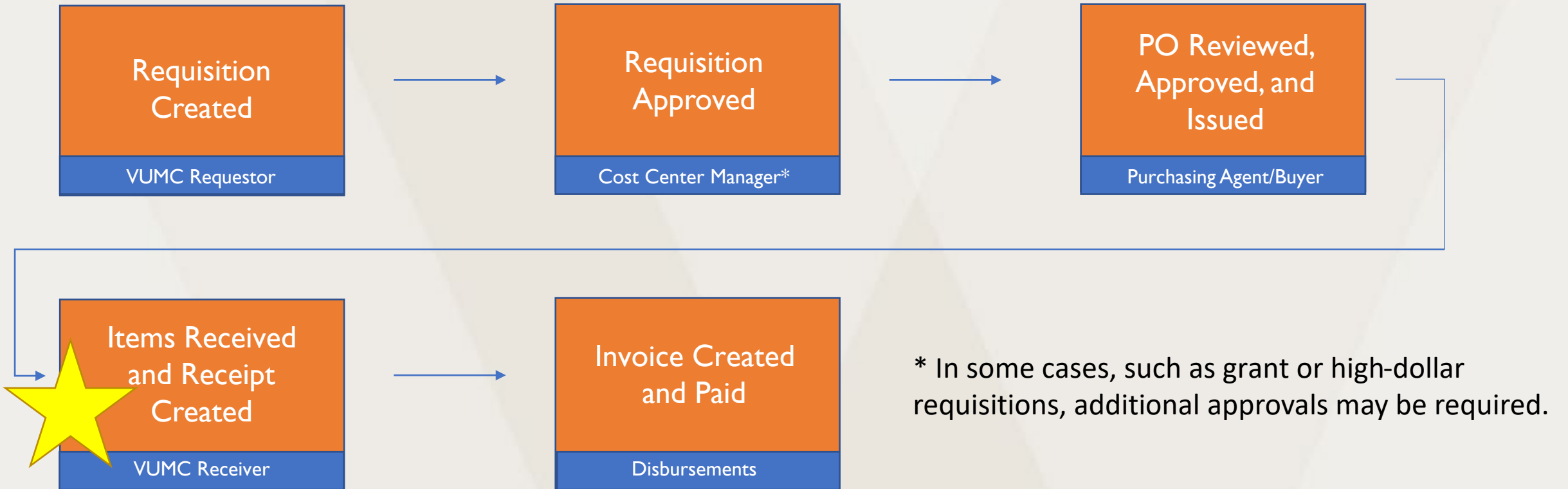
September 12th, 2024



- Welcome
- Purchase Order Process
- Effort Certification
- PCA & PAA Best Practices
- Cost Transfer Documentation
- Q&A

Purchase Order Process

Purchasing Process



Requisition and Purchase Order Closure

Purchase Order Date	Due Date	PO Amount	Currency for Order	Requisition Type	Supplier Contract	Memo	Business Document Internal Memo	Obligation Amount	Obligation Amount Liquidated	Obligation Amount Remaining	Obligation Quantity	Obligation Quantity Liquidated	Obligation Quantity Remaining
08/28/2023		30.00	USD	Purchased Services			Downgrading from a Lynx CX400 to a Noset	30.00	0.00	30.00	1	0	1
09/11/2024		328.43	USD	Purchased Services			Office Building Supplies	18.00	0.00	18.00	2	0	2
09/11/2024		328.43	USD	Purchased Services			Office Building Supplies	18.00	0.00	18.00	2	0	2
09/11/2024		328.43	USD	Purchased Services			Office Building Supplies	16.35	0.00	16.35	1	0	1
09/11/2024		328.43	USD	Purchased Services			Office Building Supplies	138.72	0.00	138.72	4	0	4
09/11/2024		328.43	USD	Purchased Services			Office Building Supplies	80.24	0.00	80.24	2	0	2
09/11/2024		328.43	USD	Purchased Services			Office Building Supplies	57.12	0.00	57.12	1	0	1
05/16/2023		3,744.00	USD	Blanket Order				3,744.00	2,574.00	1,170.00	0	0	0

- Ensures Commitments and Obligations are Accurate
- **Report:** CR Find Purchase Orders by Organization with Balance
- Report Includes Requisition and Purchase Order Number
- Identify Open Requisitions and Purchase Orders No Longer Required
 - Reviewing Aging of Purchase Order
 - Review Remaining Obligations
 - Goods Line = Quantity
 - Service Line = Amount
- Send Closure Request to: vumcencumbranceremoval@vumc.org
- Include the Requisition and Purchase Order Number with Request



Fedex Deliveries

Logistics

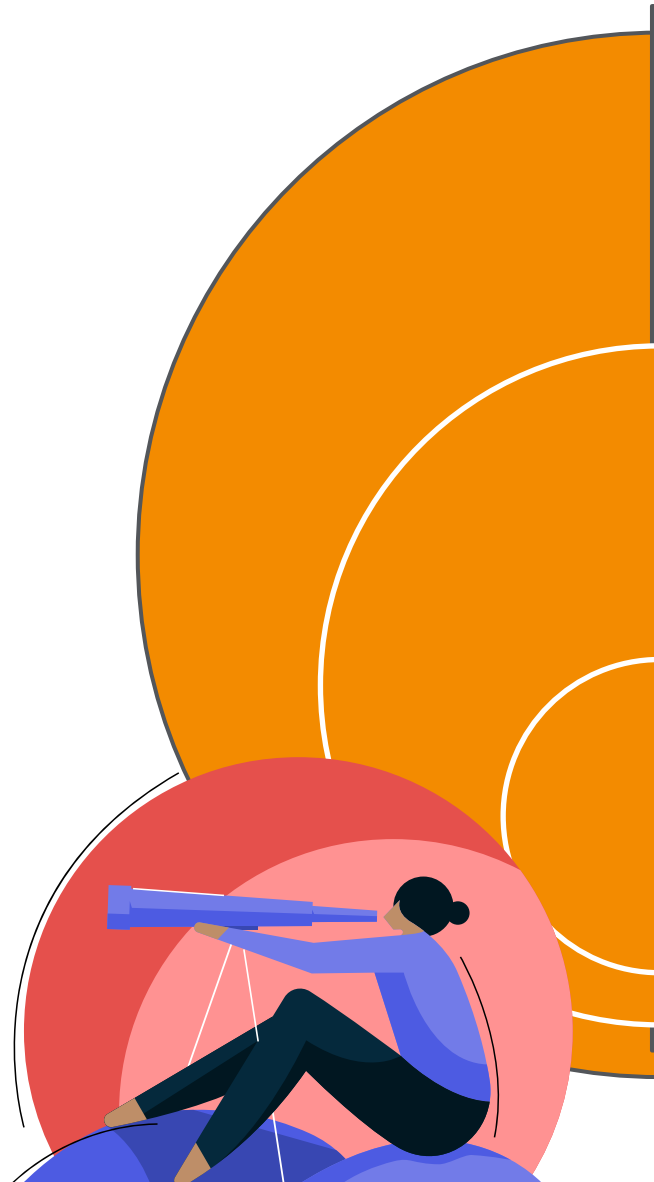
- Locations
 - 5 Buildings
 - Over 500 locations
- Daily Averages
 - 150 Packages
 - 40% Temperature sensitive
 - 10% with missing information.
- Packages are not associated with POs
 - Some have University POs
 - Some are just deliveries

Employees

- 2 temp employees
- 1 employee utilized from E. Warehouse Staff
 - Acts as a lead to help address delivery questions, missed deliveries, find missing package details

Goals

- Temp Sensitive Packages delivered by 3:00 PM
- All Deliveries by 5:00PM
- Packages with missing address components find owner and deliver. Temp Sensity take priority.
- Maintain customer satisfaction as equal to pervious FedEx deliveries.



DELIVERY TIMELINE

10:00AM-11:30AM

Sorting, Recording, and Staging packages. Temp Sensitive packages priority

12:00PM-3:00PM

Deliver all temp sensitive packages.

3:00PM-5:00PM

Packages with incomplete addresses attempt to find owner

Delivery Envelops, Non-Sensitive packages

FedEx arrival to dock sorts packages for Research or Clinical

Research Packages average 150 packages a day

2 mins per package
Transporting to sub-basement. Review address, Record Tracking information, and staging.

2 mins per package

Delivery to each building. Finding the designated location, signature obtained.

Time given based on location, Travel time, complications receiving a signature.

5 mins per package

Continue to deliver non-temp packages.

Return to Sub Basement- Consolidate undeliverable package information and attempt to find owner.

10 Mins per package.

Deliver incomplete packages to locations

Receive FedEx Ground packages that were undeliverable and delivery to correct person.

10 mins per package

1

2

3

4

5



Package Label Missing Information



Package Label: All Data Complete

Store in cool, dry place.

Align corner of shipper's box with this mark here.

ORIGIN ID:RKWA (865) 230-4942 TIM PROSISE PETNET SOLUTIONS 810 INNOVATION DR KNOXVILLE, TN 37932 UNITED STATES US	SHIP DATE: 29 JUL 24 ACTWGT: 16.00 LB CAD: 0354285/CAFE3808 BILL SENDER
--	--

TO **DAN ADAMS**
PETNET NASHVILLE
2222 PIERCE AVE MRB1 – ROOM 1274
VANDERBILT UNV MED CENTER
NASHVILLE TN 37232
(615) 804-7407
REF: 9040575 50-907

SUBSCE/A112B/CEC4




J241023112201 by

3 of 3
MPS# 0263 7451 9221 3780
Mstr# 7451 9221 3769 0201

TUE – 30 JUL 10:30A
PRIORITY OVERNIGHT

NX RNCA 37232
TN-US BNA

0148-434 MTW EXP 03/25 **





Effort Certification Updates

Effort Certification Status Update

Effort Certification Reviewers – Thank you for your persistence!

Effort Cert Status as of 9-12-24	% of Cert
CERTIFIED	94%
CURRENTLY IN WORKFLOW	4%
CANCELLED, NOT ISSUED FOR PAA	2%
Grand Total	100%

- Deadline for completion of effort certification for this period was **July 31, 2024**
- Please let us know how we can help you wrap this up because it is time to issue **the next Effort Certification for the period April 1 to June 30, 2024**



To expedite a PAA review, email vumc.effort@vumc.org

Effort Certification Status Report – Create Filters!

Effort Certification Status Report

Instructions To search by organization assignments associated with the worker, use the "Worker Organization Assignment" prompt.
To search by effort certification line organizations, supervisory organization, or company for the effort certification, use the "Costed or Supervisory Organization" prompt.
If you leave both organization prompts blank, Workday returns effort certifications in your supervisory organization or in the organizations that you have access to based on the other information you enter.

Worker Organization Assignments

Costed or Supervisory Organizations

Effort Certification Date From * 10/01/2023

Effort Certification Date To * 03/31/2024

Effort Certification Type

Has Supplemental Attachments

Effort Certification Status
x In Progress
x Submitted

Employee

Effort Certification has Costed Changes

Past Due

Past Due More Than (Days)

Filter Name

Cancel **OK**

Effort Certification Status Report - TGT

Effort Certification Date From 10/01/2023 Effort Certification
Effort Certification Date To 03/31/2024 Has Supplemental Attachments

4812 items

Effort Certification	Employee	Has Supplemental Attachments
Federally Funded 10.1.23-3.31.24 for Aaron Brinen (0173171) for 10/01/2023 - 03/31/2024	Aaron Brinen (0173171)	
Federally Funded 10.1.23-3.31.24 for Aaron Lanton (Terminated) (0187434) for 10/01/2023 - 03/31/2024	Aaron Lanton (Terminated) (0187434)	
Federally Funded 10.1.23-3.31.24 for Aaron Moberly (0191517) for 10/01/2023 - 03/31/2024	Aaron Moberly (0191517)	Yes
Federally Funded 10.1.23-3.31.24 for Abby Kaplan (0209316) for 10/01/2023 - 03/31/2024	Abby Kaplan (0209316)	Yes
Federally Funded 10.1.23-3.31.24 for Abdullah Naveed (Terminated) (0181510) for 10/01/2023 - 03/31/2024	Abdullah Naveed (Terminated) (0181510)	
Federally Funded 10.1.23-3.31.24 for Abel Belachew (0137652) for 10/01/2023 - 03/31/2024	Abel Belachew (0137652)	
Federally Funded 10.1.23-3.31.24 for Abel Belachew (0137652) for 10/01/2023 - 03/31/2024	Abel Belachew (0137652)	

Effort_Certification_Status_Report_-_TGT.xlsx is now available in My Reports

Awaiting Persons

Christopher Blackledge
Gregory Crutchfield
John Hedberg
Linda Sypek
Lois Fussell
Robert Dow

WalkMe Menu: ?

> Details

Effort Certification Status Report

50 of 50 items

Effort Certification	Employee	Type	Start Date	End Date	Status	Awaiting Persons 	Due Date	Days Past Due	Has Costed Changes	Is Effort Certification Change Multi-Company
Federally Funded for Sandra Simmons (0070944) for 03/26/2023 - 06/30/2023	Sandra Simmons (0070944)	Federally Funded	03/26/2023	06/30/2023	In Progress	Jamie McAdams			No	No
Federally Funded for Daniel Barry (0077343) for 03/26/2023 - 06/30/2023	Daniel Barry (0077343)	Federally Funded	03/26/2023	06/30/2023	In Progress	Jamie McAdams Myra Harris			No	No
Federally Funded for Frank Revetta (0061525) for 03/26/2023 - 06/30/2023	Frank Revetta (0061525)	Federally Funded	03/26/2023	06/30/2023	Certified	KS CostCenterManager Sara Jo Tomasek Theresa Sberna			Yes	No
Federally Funded for Tia Hughes (0089242) for 03/26/2023 - 06/30/2023	Tia Hughes (0089242)	Federally Funded	03/26/2023	06/30/2023	Submitted	KS GrantManager Sara Jo Tomasek Theresa Sberna			Yes	No
Federally Funded for Laura Reinert (0010636) for 03/26/2023 - 06/30/2023	Laura Reinert (0010636)	Federally Funded	03/26/2023	06/30/2023	In Progress	Lauren Milam			No	No
Federally Funded for Natasha Halasa (0039990) for 03/26/2023 - 06/30/2023	Natasha Halasa (0039990)	Federally Funded	03/26/2023	06/30/2023	In Progress	Natasha Halasa			No	No
Federally Funded for Shinieka Wilson (Terminated) (0069511) for 03/26/2023 - 06/30/2023	Shinieka Wilson (Terminated) (0069511)	Federally Funded	03/26/2023	06/30/2023	Certified	Rachael Pompura			Yes	No
Federally Funded for Laura Dugan (0119562) for 03/26/2023 - 06/30/2023	Laura Dugan (0119562)	Federally Funded	03/26/2023	06/30/2023	Certified	Shanti Venkatraman			Yes	No

Compliance – Federal Regulations and Institutional Practices

Effort Reporting and Certification in Workday

Although it feels like everything has changed, compliance remains the same...

In accepting a federally-sponsored grant or contract, VUMC agrees to abide by certain federal rules and regulations regarding the use of the funds.

VUMC Effort Reporting and Certification Policy excerpt:

VUMC maintains systems and procedures documenting the distribution of activity to individual sponsored agreements in compliance with federal regulations as defined by 2 CFR Part 200. Any individual who performed work on a federally funded project or the project's principal investigator must certify their effort, unless in their absence, this task is reassigned to a designee who must have suitable means of verification of the distribution of effort.

Acceptance of federal funding by VUMC requires the institution to adhere to the effort reporting requirements prescribed by UG Standards for Documentation of Personnel Expenses in 2 CFR Part 200.430 (i).



Institutional practice and expectation:

Regular effort conversations on a monthly, no less than quarterly, basis for all individuals with federal funding sources.

Effort Certification Reviewer Expectations

CONGRATULATIONS and THANK YOU!

- Workday role assigned to the person in the effort certification process tasked with performing the administrative review of those employees required to certify their effort
- Responsible for **reviewing** and **entering changes**, if needed, directly to the employee's effort for the certification period prior to the certifier's review
- Must be comfortable and familiar with the regular monthly effort conversations that occur as part of our effort compliance institutional practices
- Person in the workflow that a certifier will “send back” their certification to if **changes** are necessary
- Required training will be provided for anyone in this role
- Guide on Training Hub [Effort Certification Reviewer Effort Admin Review QRG.pdf](#)



Effort Certification Process Next Steps

PREPARE **NOW** FOR THE NEXT EFFORT CERTIFICATION

- Review effort **now** for pay periods April 1 to June 30, 2024
- Corrections should be entered **now** as PAAs
- Do not wait until the Effort Certification is issued to review these periods
- At this time, we will continue to use the streamlined process
- Daily Office Hours will continue

Streamlined process:

- Effort certification with changes does not auto-generate a PAA
- If you are an Effort Certification Reviewer, check the Teams Channel daily for updates!



EFFORT CERTIFICATION ROLES* AND RESPONSIBILITIES



EFFORT CERTIFICATION REVIEWER



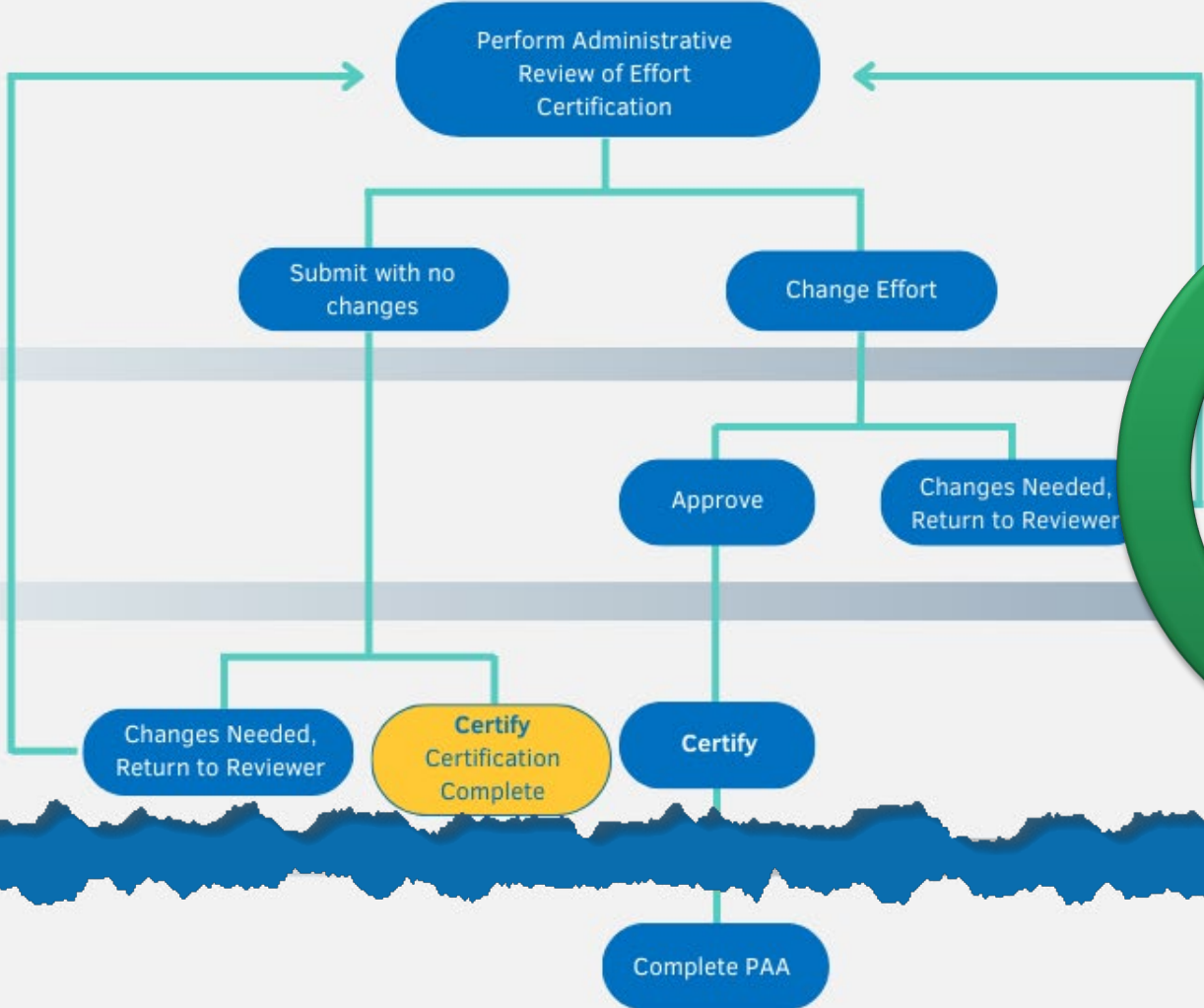
GRANT MANAGER*



EFFORT CERTIFIER



EFFORT CERTIFICATION REVIEWER



With Streamlined Process, we recommend all PAAs be processed for the period prior to the certification being issued

Effort changes made in the certification will be entered centrally IF the information exists to support the changes

If sufficient documentation and adequate comments are not included, the Effort Certification Reviewer will be notified to enter the PAA in a timely manner

*These are Workday Roles, not job titles/descriptions.

Administrative Review Checklist for Effort Certification

- Is effort correct for each period?
 - Look at the Aggregate Tab
 - Run the Effort Trend or Salary Effort Trend Report
- Is the employee's Payroll Cost Allocation (PCA) current and correct?
 - Please stop and look at the PCA
 - Run RPT144 and review the current payroll costing allocation, check the end dates. If you can't see all the GR end dates, use the Current PCA file saved in Drive.
- Is the person over the Salary Cap?
 - Run the Effort Trend - Is the effort reflected correctly with the cap for each period?
 - Check the worktags. Salary over the Cap should have at least two different lines – the dollars that can be charged to the award and separately the dollars that are over the cap that should include the GR, the funding source, and the salary cap worktag.
- If cost share (e.g. k- award), confirm correct cost share worktag and Fund 005.
- If Faculty, confirm not 100% on Sponsored Projects in total unless they have an exception to the 98% sponsored funding cap.
- If PI/Key Personnel, ensure that any "significant change" is appropriate and allowable. **Submit a Request for Effort Change** at <https://peer.app.vumc.org/grants/forms/effort-chg> for more than 25% reduction approval.
- Did you add effort back to an expired grant worktag?
 - You must include comment as to why you are adding effort back to the expired grant worktag (what makes it appropriate, are you working with OSP to extend, etc.)
- Terminated employees?
 - Will route to all PIs for person's effort. Add Comment that mentions which PI is certifying for specific awards/GRs to expedite the review process.
- Did you enter a comment?
 - **If no change – Include comment that specifies that you have reviewed and no change is necessary. Help your certifiers understand what they are receiving.**
 - **If change – You must include attachment(s) that clearly reflects what has changed and for what periods AND a comment that mentions the attachment and a brief description of the changes with details. This information is critical for documentation associated with the resulting Payroll Accounting Adjustment (PAA).**

Effort Cert Reviewer

-**Effort Certification Status Report** to find certifications in workflow.

-Follow the **Administrative Review Checklist**

-Prepare your Certifiers for what they are receiving. Share the [Effort Certification for Certifiers Quick Guide](#) and enter **comments** as recommended:

---If **no change** – comment that you have reviewed and no change is needed. Help your certifiers understand what they are receiving.

---If **change** – Include attachment that clearly reflects what has changed and for what periods and a comment that mentions the attachment with a brief description of the changes. This attachment continues on in workflow attached to the PAA.

Grant Manager

-**Any required changes should have already been communicated to the Effort Certification Reviewer during the Administrative Review step.**

-Look for **comments** and attachments that will guide you in understanding what changes have been made in the certification record.

-If you identify that the Effort is incorrect, please communicate the needed changes to the Effort Certification Reviewer. You will be required to "**Send Back**" to the Effort Certification Reviewer.

Administrative Review Checklist for Effort Certification

- Is effort correct for each period?
 - Look at the Aggregate Tab
 - Run the Effort Trend or Salary Effort Trend Report

- Is the employee's Payroll Cost Allocation (PCA) current and correct?
 - Please stop and look at the PCA
 - Run RPT144 and review the current payroll costing allocation, check the end dates. If you can't see all the GR end dates, use the Current PCA file saved in Drive.

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 - Run the Effort Trend - Is the effort reflected correctly with the cap for each period?
 - Check the worktags. Salary over the Cap should have at least two different lines – the dollars that can be charged to the award and separately the dollars that are over the cap that should include the GR, the funding source, and the salary cap worktag.

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 - **If change – You must include attachment(s) that clearly reflects what has changed and for what periods AND a comment that mentions the attachment and a brief description of the changes with details. This information is critical for documentation associated with the resulting Payroll Accounting Adjustment (PAA).**

Certifier

-Look for **comments** and attachments for understanding how your effort appears in Workday.

[-Effort Certification for Certifiers Quick Guide](#)

-If your effort is not correct, reach out to your department administrator to discuss.

-You have the ability to “**Send Back**” your certification to your Effort Certification Reviewer in Workday for **corrections**.

Effort Cert Reviewer

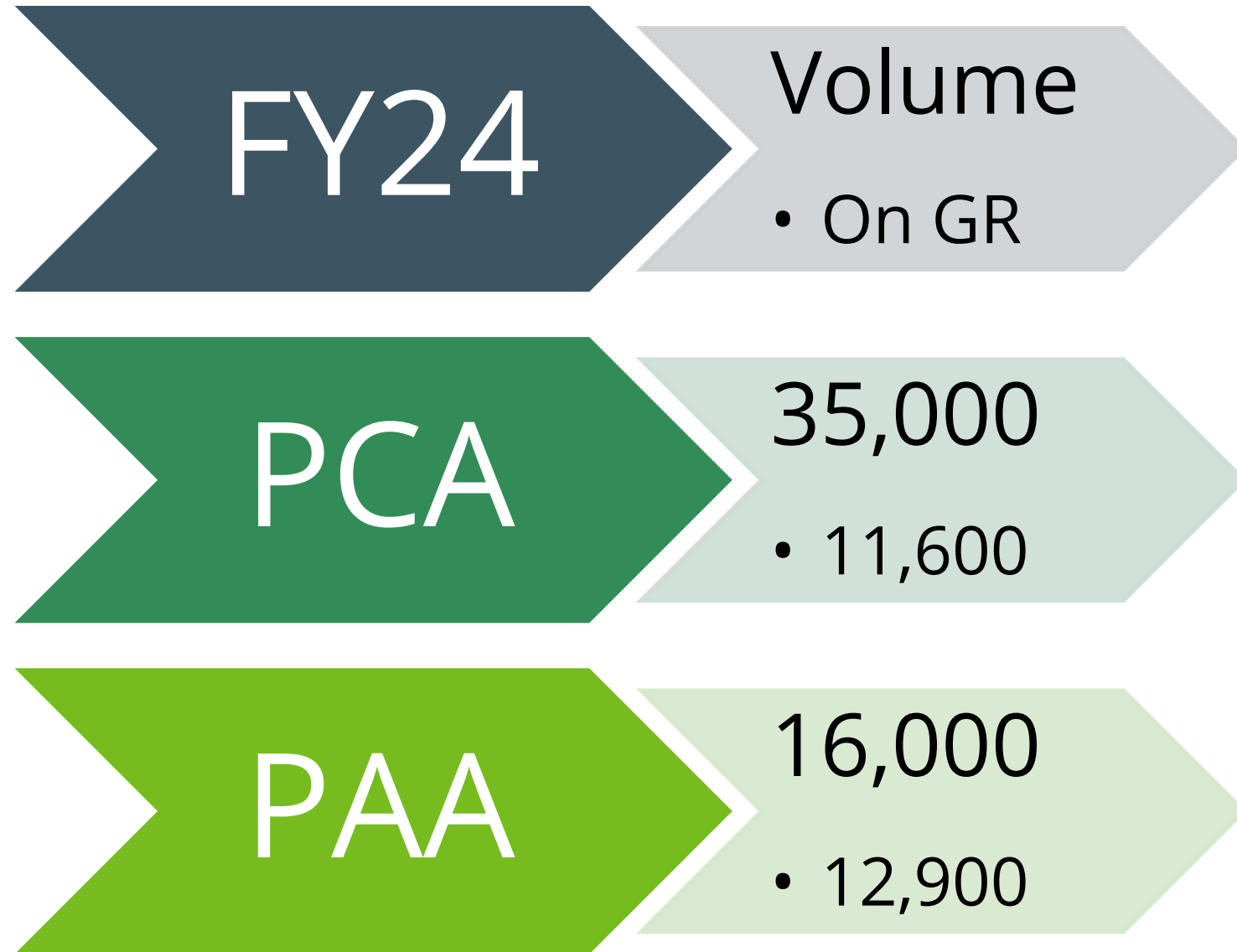
Streamlined Effort Process
- does not create system-generated PAA for changes in effort certifications

If changes are entered in the effort certification, a PAA will be created centrally.

It is critically important that you have **appropriate documentation** in the effort certification record in order to complete these.

PCA & PAA Fun Facts and Best Practices

PCA & PAA Fun Facts (Interesting Unscientific View)



Payroll Costing Allocations and Payroll Accounting Adjustments

Responsibilities and Best Practices

If you are responsible for entering the PCA or PAA,

- you are responsible for verifying that 100% of the costing allocation is correct—no expired grants, no mismatched worktag combinations, no errors—AND*
- you are responsible for including a comment of what you are doing and for attaching documentation that agrees with and supports the PCA.*



The [PCA Guide](#) provides step by step best practices.

4. Changing any Driver Worktag (Grant, Gift, etc.) will update any Related Worktags.

Important: If you select an expired worktag, that % will charge to the employees default org assignment when payroll is processed and have to be corrected with a Payroll Accounting Adjustment.

5. Change any % allocations. Total must be 100%.

6. Double check that you have included all necessary worktags on each line. A grant must have a grant worktag, a program must have a program worktag, etc.

7. Include attachments and comments to clearly explain the change and to ensure it is not returned.

Important: If you are unsure about what you are changing, stop to get more information to ensure it is correct. The goal is to successfully submit the PCA the first time so that it moves through the workflow without additional delays and work for you!

8. Click **Submit** to send for approval workflow.

Institutional practice and expectation:

Regular effort conversations on a monthly, no less than quarterly, basis for all individuals with federal funding sources.

Payroll Costing Allocations (PCAs)

Best Practices

- Review Payroll Costing Allocations on at least a monthly basis:
 - Is the plan as expected?
 - Are any grants expired or expiring soon?
 - Make updates prior to the payroll deadline with enough time for the PCA to complete workflow.
 - A few days before (and again on the day of) the payroll deadline, run the report CR Fin Workflow Aging Report with the prompts below to find where your PCAs are in the workflow.
 - Reach out to those who have not yet approved and ask that they expedite review in order to meet the payroll deadline.
 - Any that are not approved by the payroll deadline will need to have a PAA to reflect the changes that were not approved in time on the PCA.

CR FIN Workflow Aging Report



Initiating Worker

ENTER YOUR NAME HERE



Awaiting Persons (Workers)



Business Processes

× Assign Costing Allocation



Start Date

MI/DC/YY...



End Date

MI/DC/YY...



Prepare for the next Effort Certification – Ongoing

Effort Reporting and Certification in Workday

- On an ongoing basis, proactively communicate and update the individual's Payroll Costing Allocation when changes occur:
 - New awards begin
 - Existing awards close
 - Work increases, decreases across various awards

Institutional practice and expectation:

Regular effort conversations on a monthly, no less than quarterly, basis for all individuals with federal funding sources.

Payroll Costing Allocation

Each employee can view their own costing allocations in Workday by navigating to the **Pay** tab under their personal profile

The screenshot displays the Workday interface for an Asst Professor. The left sidebar is visible with the 'Pay' tab selected. The main content area shows the 'Costing Allocations' page with a table of 'Current and Future Costing Allocations'.

Start Date	End Date	Costing Allocation Level	Position Restrictions	Costing Company	Costing (As of Start Date)	Distribution Percent	Costing Company	Costing	Distribution Percent
02/01/2023		Position Restrictions	POC - Asst Professor -	Vanderbilt University Medical Center	Assignee: ASG CARTS: CTAAC Administrative - Administrative - Academic Cost Center: CCO Function Code: FC18018 Instruction and Departmental Research Fund: F0001 General Fund Operating Entity: OEClin_RA Clinical Department Research and Administration Program: PGO Less (2)	15.00%			
				Vanderbilt University Medical Center	Assignee: ASG CARTS: CTCOC Clinical - Clinical RVU Generating - Clinical RVU Generating Cost Center: CCO Function Code: FC20545 VMG Fund: F0001 General Fund Operating Entity: OEClin_VMG Clinical Department VMG Program: PGO Less (2)	75.00%			
				Vanderbilt University Medical Center	CARTS: CTRFC Research - Federal - Contract Cost Center: CCO Function Code: FC19019 Sponsored Research Fund: F0004 Sponsored Program Fund Grant: GRI Operating Entity: OEAcad_GG Academic Grants and Gifts	10.00%	Vanderbilt University Medical Center	CARTS: CTCOC Clinical - Clinical RVU Generating - Clinical RVU Generating Cost Center: CCO Function Code: FC20545 VMG Fund: F0001 General Fund Operating Entity: OEClin_VMG Clinical Department VMG	100.00%

The screenshot shows the Workday mobile app interface. The 'View Profile' button is highlighted in the navigation menu, indicating the path to view costing allocations.

Running Effort Trends for Yourself

To run an Effort Trend report for 100% of your own effort, you should select yourself in the Worker prompt.

On behalf of: John Gore (0045813)

MENU W

princi invest

Principal Investigators

Grant Portfolio Detail by Grant Detail for VU Grants

Principal Investigator John Gore (0045813) Period FY24 - Jun

Status Summary by PI for Direct Costs - Work Version

Award	Grant	Purpose Code	Principal Investigator	Grant From	Grant To Date	Project End Date	Budget	Actuals	Remaining Balance	Comm
-------	-------	--------------	------------------------	------------	---------------	------------------	--------	---------	-------------------	------

The Principal Investigators landing page will automatically default to the PI themselves upon opening.

Effort Trend for Principal Investigators

Effort Trend for Principal Investigators

Period * FY24 - Jun

Time Period * Last 12 Periods

Cost Center/ Cost Center Hierarchy

Grant

Journal Source

Supervisory Organization

Worker * John Gore (0045813)

Program

Gift

Filter Name

Manage Filters Save

0 Saved Filters

Cancel OK



Payroll Accounting Adjustments (PAAs)

Best Practices

- When reviewing PAAs, there is an option to export to Excel
 - Why would I do this?
 - The complexity of working in the dollars-only screen for current and proposed sections without percentages can be challenging if there are more than a few lines to review.
- From the inbox, select the PAA and click on the gear (first screenshot). Select 'View Details.'

The screenshot displays a software interface with two main sections: an 'Inbox' on the left and a 'Review' view on the right.

Inbox Section:

- Buttons: 'Actions' and 'Archive'.
- Filters: 'Viewing: Approvals' and 'Sort By: Oldest'.
- Item 1: 'Payroll Accounting Adjustment: [redacted] - 05/01/2023 - 08/31/2023' (5 hour(s) ago).
- Item 2: 'Payroll Accounting Adjustment: [redacted] - 06/01/2023 - 06/30/2023' (5 hour(s) ago).

Review Section:

- Title: 'Review Payroll Accounting Adjustment: [redacted] - 05/01/2023 - 08/31/2023'.
- Time: '3 hour(s) ago'.
- For: [redacted].
- Overall Process: 'Payroll Accounting Adjustment: [redacted] - 05/01/2023 - 08/31/2023'.
- Overall Status: 'In Progress'.
- Due Date: '06/28/2023'.

Context Menu:

- Triggered by clicking the gear icon.
- Options: 'Cancel', 'Delegate Task', 'Reassign', and 'View Details' (circled in red).

Payroll Accounting Adjustments (PAAs)

Best Practices

- While still in the inbox, the view will change, and there will be export options in the top-right corner of the event.
- Select the Excel 'export' button, and the current and proposed sections will be on the second tab of the downloaded spreadsheet.

Bonus Tip:

This functionality also exists as a 'save for later' option while users prepare a PAA and may be helpful in including calculated percentages alongside dollars in an attachment to the PAA.

Inbox

Actions

Archive

Viewing: Approvals

Sort By: Oldest

Payroll Accounting Adjustment:

- 05/01/2023 - 08/31/2023

5 hour(s) ago

Payroll Accounting Adjustment:

- 06/01/2023 - 06/30/2023

5 hour(s) ago

Payroll Accounting Adjustment:

- 04/01/2023 - 08/31/2023

4 hour(s) ago

View Event

Payroll Accounting Adjustment: - 05/01/2023 - 08/31/2023

3 hour(s) ago

For

Overall Process

Payroll Accounting Adjustment: - 05/01/2023 - 08/31/2023

Overall Status

In Progress

Due Date

09/28/2023

Calendars In Use

Consecutive Days (No Calendars Selected)



Cost Transfer Documentation and Explanations for PAAs



NIH GRANTS POLICY STATEMENT

7.5 Cost Transfers, Overruns, and Accelerated and Delayed Expenditures

Cost transfers to NIH grants by recipients, consortium participants, or contractors under grants that represent corrections of clerical or bookkeeping errors should be accomplished within 90 days of when the error was discovered. **The transfers must be supported by documentation that fully explains how the error occurred and a certification of the correctness of the new charge by a responsible organizational official of the recipient, consortium participant, or contractor.** An explanation merely stating that the transfer was made "to correct error" or "to transfer to correct project" is not sufficient. Transfers of costs from one project to another or from one competitive segment to the next solely to cover cost overruns are not allowable.

Recipients must maintain documentation of cost transfers, pursuant to 2 CFR Part 200.337 and 45 CFR Part 75.364, and must make it available for audit or other review (see [Administrative Requirements-Monitoring-Record Retention and Access](#)). The recipient should have systems in place to detect such errors within a reasonable time frame; untimely discovery of errors could be an indication of poor internal controls. Frequent errors in recording costs may indicate the need for accounting system improvements, enhanced internal controls, or both. If such errors occur, recipients are encouraged to evaluate the need for improvements and to make whatever improvements are deemed necessary to prevent reoccurrence. NIH also may require a recipient to take corrective action by imposing additional terms and conditions on an award(s).

The GMO monitors recipient expenditure rates under individual grants within each budget period and within the overall project period. The funding that NIH provides for each budget period is based on an assessment of the effort to be performed during that period and the recipient's associated budget, including the availability of unobligated balances. Although NIH allows recipients certain flexibilities with respect to rebudgeting (see [Administrative Requirements-Changes in Project and Budget](#)), NIH expects the rate and types of expenditures to be consistent with the approved project and budget and may question or restrict expenditures that appear inconsistent with these expectations.

The GMO may review recipient cash drawdowns to determine whether they indicate any pattern of accelerated or delayed expenditures. Expenditure patterns are of particular concern because they may indicate a deficiency in the recipient's financial management system or internal controls. Accelerated or delayed expenditures may result in a recipient's inability to complete the approved project within the approved budget and period of performance. In these situations, the GMO may seek additional information from the recipient and may make any necessary and appropriate adjustments.

Cost Transfer Justification and Support



Complete Questionnaire

'I certify that the cost transferred is an appropriate expenditure for the sponsored grant/contract charged and that the expenditure complies with the terms and restrictions governing that sponsored grant or contract.' for Payroll Accounting Adjustment: [REDACTED] - 10/01/2023 - 10/31/2023 ⋮

Cost Transfer Justification

Please provide cost transfer justification by providing response to the questions below. When submitting this questionnaire, you are attesting to your certification that the cost transferred is an appropriate expenditure for the sponsored grant/contract charged and that the expenditure complies with the terms and restrictions governing that sponsored grant or contract.

Why were these expenses originally charged to the cost center from which they are now being transferred? (Required)

Why should the charge(s) be transferred to the proposed receiving project (How does the project benefit)? (Required)

Why are the charges allowable and allocable based upon the terms and conditions of the receiving project? (Required)

Why were these expenses originally charged to the cost center from which they are now being transferred? (Required)

Why should the charge(s) be transferred to the proposed receiving project (How does the project benefit? (Required)

Why are the charges allowable and allocable based upon the terms and conditions of the receiving project? (Required)

What type of corrective action has been put into place to prevent future need for cost transfers of this type? (Required)

Are you complete with all changes for this reporting period? (Required)

- Yes
 No

Submit

Save for Later

Cancel



Cost Transfer Justification and Support

Best Practices

- Use good business communication etiquette:
 - State the facts
 - Cross-reference attachments or related documents (establishes that more information exists)
 - Not the time for blame or shame (remember, this is not a performance review or a system evaluation, this is a cost transfer)
 - If attaching an email, review the entire stream for relevance
 - Responses should be complete and not leave the reader asking who, what, when, why, or how
 - Responses should be written so that an ordinary person not familiar with the details of the project could understand the situation

Next Research Town Hall: Oct 17th



Questions?