TEXAS TECH UNIVERSITY
HEALTH SCIENCES CENTER™
EL PASO

Financial Grant Management Workshop
April 19, 2017

Contracts and Grants Accounting

Contracts and Grants Accounting Office

- Marcos Armendariz, Unit Associate Director
- Lupe Alvara, Lead Analyst
  - Federal Grants and Contracts (Federal Direct, Federal Pass-Through, Federal Clinical Trials, and Federal Financial Aid)
- Monica Duarte, Lead Analyst
  - State and Local Grants and Contracts and Industry-Sponsored Clinical Trials
- Veronica Armendariz, Lead Analyst
  - Private Grants and Contracts and Other Restricted Funds (Gifts, Endowments, Scholarships, Loans, Auxiliary, TTFI, Unexpended Plant)

http://elpaso.ttuhsc.edu/fiscal/businessaffairs/grantaccounting

Workshop Agenda

- Effort Calculation and Cost Share
  - Effort Commitments
  - Salary Cap, Mandatory, and Committed Voluntary Cost Share
  - Effort Calculations Involving Multiple Positions
  - Cost Share Fund Management
- Effort Reporting and ECRT Navigation
  - Overview of the Concept of Effort Reporting
  - Institutional OP and Responsibilities on Effort Reporting
  - ECRT System Navigation and Certification Process
- Cognos Reports for Grants
  - Training on Available Reports
  - Fiscal-Year Reports vs. Multi-Year, Inception-To-Date Reports

Effort Calculation and Cost Share

Effort on Grants

- Committed effort on a proposal must be fulfilled.
  - If the committed effort was included in the grant budget, it should be charged to the grant.
  - If the committed effort was <u>not</u> included in the grant budget but committed in the proposal, it should be charged to a cost share fund.

Institutional Base Salary

- OP 65.07, Attachment A defines institutional base salary (IBS). This definition should be used when creating a grant budget.

- The primary position and all secondary positions are part of IBS.

Types of Cost Share

- As defined in OP 65.11
  - http://elpaso.ttuhsc.edu/opp/_documents/65/op6511.pdf
- Salary cap is a subtype of mandatory cost share
  - Salary cap calculator: http://elpaso.ttuhsc.edu/fiscal/businessaffairs/grantaccounting/Forms.aspx

Multiple Positions Effort Calculation Worksheet

- http://elpaso.ttuhsc.edu/fiscal/businessaffairs/grantaccounting/Forms.aspx

- Charge the grant FOP the % effort shown in red for the primary position.
  - This method only requires an ePAF and/or LRDs for the primary position.
- The alternative method is to charge the grant FOP the actual committed % effort for all positions.
  - This method requires an ePAF and/or LRDs for each position.

Cost Share Fund Management

- If there is cost share related to a grant, a cost share fund must be requested by the department <u>at the same time</u> the grant fund is requested.

- A cost share fund can be set up under the following fund classes:
  - 10 – State Appropriations
  - 12 – Permanent Health Funds
  - 18 – Local Designated
  - In very rare cases, 24 – Private Gifts

- Request the cost share fund under the appropriate fund class based on the type of departmental funds to be used to cover the cost share commitment. If using MPIP funds, request the cost share fund under fund class 18.

Cost Share Fund Management

- Cost share funds are budgeted through an option 4 (Transfer between FOPS) budget revision via the Budget Revision System after the new fund code is created.

- Thereafter, the cost share fund, which is a fiscal year fund, can be budgeted through Budget Prep to cover projected cost share costs for the following fiscal year.

  - If budgeting a cost share fund through Budget Prep, the fund should be funded through a transfer in from a compatible departmental fund and not budgeted as revenue.
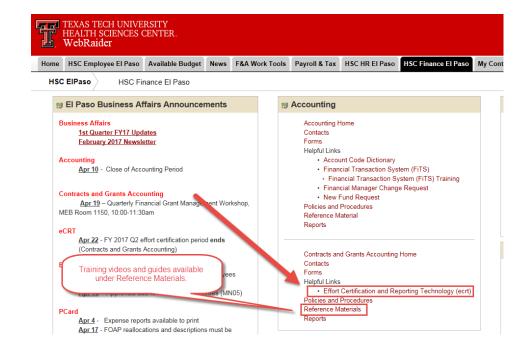
Effort Reporting and ECRT Navigation

What is effort reporting?

- Federal and non-federal sponsors normally expect salary charges to be commensurate with the effort spent by the grant personnel on completing the aims and objectives of the underlying project. The grant budget at the proposal stage should, therefore, be reflective of the percent effort that's estimated to be required for the performance of the proposed project.

- Although only federal and certain state sponsors require that grantees maintain a system of internal controls to ensure salaries and wages charged to grants are reflective of the effort devoted by grant personnel, this system of internal controls is being applied to all sponsored accounts to maintain the higher standard for all projects.

- Refer to OP 65.07 for more information on effort reporting.

ECRT Navigation

- Effort Certification and Reporting Technology (ECRT) is a third-party application developed by Huron Consulting Group.

- [ECRT](#)

Cognos Reports for Grants

Cognos Reports for Grants

Public Folders > HSC El Paso Finance > Grants

- Budget Account Code Summary for Grants
  - Option available for a view of both charts E and H
- Ecrt Outstanding Effort Certifications by Coordinator
  - Provides a list of outstanding effort statements by effort coordinator. This list is useful during effort certification.
- Grant Budget Status
  - Provides a summary of the grant budget, ITD expenditures, and available balance by grant, department, PI, and sponsoring agency. The report can also be run for a specific period of time.
- Grant Information Query
  - Provides a general summary of the grant number, status, fund termination date, PI, agency, grant type, grant category, project start date and end date, and indirect cost rate.

Cognos Reports for Grants

Public Folders > HSC El Paso Finance > Grants

- Grant Information Query
  - Provides a general summary of the grant number, status, fund termination date, PI, agency, grant type, grant category, project start date and end date, and indirect cost rate.

- Grant List by PI
  - Provides a list of grants by PI

Other Cognos Reports for Grants

Public Folders > HSC El Paso Finance > Transaction Detail

- Operating Transactions – Fund Orgn AT BAC Prog- ITD
- Swift Card Prepaid Balance

Public Folders > HSC El Paso Finance > Encumbrances, Invoices, and Checks

- Open Encumbrances by Fund & Orgn
- Encumbrance Detail

Other Cognos Reports for Grants

Public Folders > Human Resources > Departmental Users > All Human Resources Reports

- HR121 – Current and Future Appointment Report
- RPT_NBAJOBS_011 – Appointment History Report
- RPT_PAYDIST_001 – Payroll History
- RPT_PAYDIST_002 – Payroll Distribution Report
- HR047 – Payroll Expenditures and Encumbrance Report
- RPT_PAYDIST_004 – Labor Redistribution History Report

Cognos Tips

- Running report in different formats (PDF, HTML, Excel)

- Expanding number of entries in list view

- Setting view as Home

- Bookmarking a report

- Emailing a report from within Cognos

Questions???