Onboarding Pack for Department Admins

Most everything you need to know about:

Post Award Financial Operations
How to use this pack

Whether you are new to Boston University, or just need a refresher on award finance, this pack can be used as a “one-stop shop” for your PAFO related needs and questions.

It includes information about the departments’ responsibilities and helpful resources and contacts.
Sponsored Research at BU

A major research institution

FY 2019

PAFO at a glance
Sponsored Research 101

The Award lifecycle covers both Pre- and Post-Award activities. Pre-Award (Sponsored Programs) transitions to Post-Award (PAFO) at “Award Setup”

You’ll often hear “it depends” when asking questions about Sponsored Research. That is because there are three key factors to consider when trying to understand your Award:

- Activity Type
- Sponsor
- Mechanism

What are you being funded to do? (e.g. Research, Fellowship, Teaching, etc)

Who is funding the research? (e.g. Federal, Non Federal, etc)

How are you being funded? (e.g. Grant, Contract, Cooperative Agreement)

*Regardless of Award type or Sponsor, the 4 cost principles (video) always apply when charging expenses
Where PAFO fits in the structure

PAFO officially reports to the CFO, but has a stake in both Financial Affairs and Research, and liaises with colleagues from both areas.

PAFO works closely and shares space with Sponsored Programs.
PAFO comprises these teams

**Research Accounting** supports overall management of post-award financial needs.

**Compliance** ensures compliance of federal and non-federal sponsored research policies and procedures.

**Cash Management & Property** are responsible for all non-student University external billing, and maintains a record of all BU owned equipment.

**Service Center Administration** oversees the financial aspects of research service centers at BU.

**Facilities Cost Analysis** develop a record of Fringe and F&A rate proposals.
DA Responsibilities

Administrators within the department whether they are called Department, Research, or Financial Administrators play a pivotal role with managing Sponsored Research Awards from a post award perspective. Included is a snapshot of what the expectation is of the individuals within these roles. While it is in no way complete, it is a roundup of the most common responsibilities.
DA responsibilities for sponsored activities

**SAP, Business Warehouse**

- Use Business Warehouse to review SAP data, help guides are available.
- Complete an [After-the-fact review](#) on a monthly basis to ensure salary and expenses are hitting the correct accounts

**For Pre Award** detail (i.e. submitted proposals and funded awards, award activity, etc), use these reports: [Sponsored Program report guidance here](#)

**For Post Award** financial accounting detail (i.e. reviewing expenditures, commitments, budget) use these reports: [Commonly used GM reports for post award reporting](#)

**Principal Investigators (PIs) and faculty**

- Meet regularly with the PI, and review payroll and other expenses
- Assist with distribution, gathering, and submission of Personnel Activity Reports (PARs) semiannually
- In the event a Principal Investigator (PI) leaves Boston University notify both Sponsored Programs and Post Award Financial Operations that the PI is leaving ([faculty departure checklist](#))

**Subawards, if applicable**

- Review subaward invoices against the subaward approved budget; PI to ensure that expenses are consistent with work performed to date
- Obtain Progress Reports from subawardees as [required by the agreement](#)

**Sponsor requirements, reporting**

*Most sponsor requirements can be found on their websites, or the Notice of Award. Refer to NSF info here*

Ensure that reports are completed per Sponsor requirements: monthly, quarterly, semiannually, annually

- All Sponsored Research invoices are submitted centrally by the Cash Management team within PAFO
- All Sponsored Research financial reports should be worked on together by both the PAFO Research Administrator and the Department Administrator. Where required, PAFO will submit final financial reports as needed; final invoices are considered financial reports in some cases
- Principal Investigators are responsible for the completion and submission of all Scientific and/or Technical Progress reports to the Sponsor
DA responsibilities for sponsored activities

**Charging expenses**

- Charge expenses to the account in a timely manner
  - Coordinating salary expense with appropriate payroll coordinator(s)
  - Coordinating supply orders with appropriate staff in charge of making orders
- Ensure all expenses charged to an award meet the period of performance test
  - Payroll expenses fall within the period of award and are not prior to the start date or after the end date of the project or budget period depending on Notice of Award
  - Services provided fall within the period of the award and are not prior to the start date or after the end date of the project or budget period depending on Notice of Award
  - Goods are delivered and in good working order within the period of the award and are not prior to the start date or after the end date of the project or budget period depending on Notice of Award
- Process adjustments for non-payroll expenses when errors occur using the proper document type
  - **ZK** = Cost Transfer (moving expenses from one project to another project)
  - **ZV** = Cost Transfers greater than 90 days old
  - **ZJ** = Re-allocation of cost (moving expenses from one Internal Order to another Internal Order within the same Grant number)
- Work with Internal Service Providers and Sourcing to close open commitments as soon as orders are received if applicable; this should be done quarterly at a minimum but ideally monthly. (Work with PAFO to close subrecipient open commitments)

**Capital Equipment**

- Work with Property Management when the award includes fabricated assets, when an asset is being tagged for the first time, or when an asset is being disposed
Training & Resources

Common questions
Research Support website
Training
Who to Contact table
Common questions PAFO receives

What is the remaining balance on my outgoing subaward?
Use the GM report titled “Grant Document for Commitments,” find guidance here

How much money do I have left on my Award?
Use the Grants Management (Distributed) report titled “Budget vs Actual,” find guidance here

What airline carriers can be used for sponsored research travel?
Policy and matrix information here

What is F&A and how is it charged to my Award?
Also called overhead or indirect costs, F&A is designed to partially reimburse the University for the costs of using its structure to carry out research. You can learn about F&A here

How do I know if an expense is allowable?
Check your Notice of Award closely, check out 4 cost principles (video)

Why is my account charged fringe when it has non-benefit employees?
BU uses a pooled rate for fringe, which applies an average percentage to all employees. Learn more here

What’s a PAR and how do I complete it?
The Personnel Activity Report (PAR) is the mechanism used to ensure salary has been charged to Awards commensurate with effort as mandated by federal regulations. Find PAR information here

What do I need to know about Salary Cap and Salary Cost Transfers?
Any employee working on DHHS sponsored awards or other accounts with salary limitations can only be compensated from the Award up to the annual salary cap limit. Salary on Grants (elearning module) Cost Transfers (elearning module)

What are the account numbers used in SAP, how do I interpret NIH award numbers?
SAP Terminology (PDF) NIH Award numbers (video)

I thought all of the Award money would be available up front, when do we get the money?
How and when you receive the Award funds depends; it’s important to check your Notice of Award closely. Here are examples of how funds are released depending on the Award.
Navigating the Research Support website

A. Project Lifecycle: The PAFO related stages are Manage an Award and Close Out an Award

B. Forms & Policies: Find worksheets, policies, and procedures regarding effort, subawards, F&A, cost share, capital equipment, service center rates, etc.

C. Training & How To: Find FAQs, financial report “how tos,” and informational videos on related topics

D. Tools & Services: Find out about Service Centers, F&A cost and analysis, Property Management (i.e. Capital Equipment), and more

E. News & Calendar: Upcoming events and training opportunities

F. Contact: Find useful contacts including the Department and Research Administrator Directory

G. Search: Use the search bar or magnifying glass in the top-right corner to find relevant information or forms

H. Recommendations: These tabs at the bottom include quick links to popular content by role

http://www.bu.edu/researchsupport/
Manage an Award Page

A selection of links for relevant PAFO forms and policies

http://www.bu.edu/researchsupport/project-lifecycle/managing-an-award/

The majority of PAFO-related content can be found on this page, including information on subawards, effort reporting, and billing

This page contains guidance for managing a grant at BU. Please also see dfinit award finance FAQs for common financial reporting and administration questions.

Roles and responsibilities

Post Award Financial Operations research administrators work closely with department/grant administrators to track and manage the financial aspects of awards. For a full list of everyone’s roles and responsibilities throughout the entire project lifecycle, please view this handy roles and responsibilities matrix.

Procedures for ongoing award management

MANAGE AN AWARD

Auditing
Effort Reporting
Cost Transfers
Cash Management
Monitoring Expenditures
Subrecipients, Contractors, and Consultants
Rebudgeting
Manage an Award FAQs
Training Resources

Classroom training

• **BUworks** offers *instructional classes* and *GM resources* for any system-related (SAP, BW) needs. Best practice is to take a course in your first month and another after 6 months.

• **Introduction to Sponsored Research** is a two-day training course for new DAs

Self-service resources

• A full suite of self-paced e-learning courses are available, [Fundamentals of Research Administration](http://www.bu.edu/researchsupport/training-how-to/)

• Refer to the **Training Roadmap** for a full list of resources

• Common questions are answered in the [Award Finance FAQs](http://www.bu.edu/researchsupport/training-how-to/)

Tools and trackers

• Track **Where is my Award / Outgoing Subaward**

• **RPPR Calculator Tool** for determining unobligated balance for NIH progress report

*Check back often as additional resources are always being added to the website.*
Research Contacts

• Reach out to contacts within your Department as a first port of call
• You can find a Directory of Research staff on the Support website. Below are additional contacts that might be useful.

<table>
<thead>
<tr>
<th>Area</th>
<th>Department</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Award set up, carryforward, no cost extension, re-budgeting</td>
<td>Pre Award / Sponsored Programs</td>
<td>617-353-4555</td>
</tr>
<tr>
<td>Research and Department Administrator</td>
<td>Various</td>
<td>Find your RA/DA by institutional area</td>
</tr>
<tr>
<td>Getting Salary set up for new employee</td>
<td>HR</td>
<td>617-353-2380</td>
</tr>
<tr>
<td>Effort Reporting and PARs</td>
<td>PAFO</td>
<td><a href="mailto:effort@bu.edu">effort@bu.edu</a></td>
</tr>
<tr>
<td>Service Center Administration</td>
<td>PAFO</td>
<td><a href="mailto:scadmin@bu.edu">scadmin@bu.edu</a></td>
</tr>
<tr>
<td>Capital Equipment / Property Management</td>
<td>PAFO</td>
<td><a href="mailto:Property@bu.edu">Property@bu.edu</a></td>
</tr>
<tr>
<td>External Audit</td>
<td>PAFO</td>
<td>Craig Gerome <a href="mailto:cgerome@bu.edu">cgerome@bu.edu</a></td>
</tr>
<tr>
<td>System related queries (SAP, Business Warehouse)</td>
<td>BU Works</td>
<td><a href="mailto:buw-training@bu.edu">buw-training@bu.edu</a></td>
</tr>
<tr>
<td>Budgets (Sponsored Research)</td>
<td>Sponsored Programs Office</td>
<td>Contact found at: <a href="http://www.bu.edu/researchsupport/contact/directory/">http://www.bu.edu/researchsupport/contact/directory/</a></td>
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</tbody>
</table>
# Additional Finance Contacts

<table>
<thead>
<tr>
<th>Area</th>
<th>Department</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgets (Non Sponsored Research)</td>
<td>Budget &amp; Capital Planning</td>
<td>Budget adjustment of your unrestricted budget – contact your Budget Analyst (<a href="http://www.bu.edu/budget/contact-us/staff/">http://www.bu.edu/budget/contact-us/staff/</a>)</td>
</tr>
<tr>
<td>Cashier Transactions</td>
<td>Cashier Services</td>
<td>Call: 617-353-3896                                          email: <a href="mailto:cashier@bu.edu">cashier@bu.edu</a></td>
</tr>
<tr>
<td>Shopping Cart and Order Commitments</td>
<td>Sourcing &amp; Procurement</td>
<td>Call: 617-353-2370                                          Email: <a href="mailto:sourcing@bu.edu">sourcing@bu.edu</a></td>
</tr>
<tr>
<td>Gift Revenue and Expenses</td>
<td>General Accounting &amp; Financial Reporting</td>
<td>Call: 617-353-4266                                          Email: <a href="mailto:genacctg@bu.edu">genacctg@bu.edu</a></td>
</tr>
<tr>
<td>Non Payroll Expenses – Accounts Payable Department Disbursement Request form</td>
<td>Accounts Payable</td>
<td>Email: <a href="mailto:payables@bu.edu">payables@bu.edu</a></td>
</tr>
<tr>
<td>Non Payroll Expenses - Journal Entries, JV Uploads (Non Sponsored Research)</td>
<td>General Accounting &amp; Financial Reporting</td>
<td>Call: 617-353-4266                                          Email: <a href="mailto:genacctg@bu.edu">genacctg@bu.edu</a></td>
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<tr>
<td>Non Payroll Expenses – Shopping Cart/Purchase Orders Purchases</td>
<td>Sourcing &amp; Procurement</td>
<td>Call: 617-353-2370                                          Email: <a href="mailto:sourcing@bu.edu">sourcing@bu.edu</a></td>
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<tr>
<td>Payroll Expenses</td>
<td>Payroll</td>
<td>Call: 617-353-2270                                          Email: <a href="mailto:bupay@bu.edu">bupay@bu.edu</a></td>
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<tr>
<td>Pcard Expenses</td>
<td>Accounts Payable</td>
<td>Email: <a href="mailto:payables@bu.edu">payables@bu.edu</a></td>
</tr>
<tr>
<td>Restricted/Designated Fund Account Activity</td>
<td>General Accounting &amp; Financial Reporting</td>
<td>Call: 617-353-4266                                          Email: <a href="mailto:genacctg@bu.edu">genacctg@bu.edu</a></td>
</tr>
<tr>
<td>Sponsored Research Billing, Expense, and Subaward Fund Reservation Activity</td>
<td>Post Award Financial Operations</td>
<td>Contact found at: <a href="http://www.bu.edu/researchsupport/contact/directory/">http://www.bu.edu/researchsupport/contact/directory/</a></td>
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<tr>
<td>Student Payroll</td>
<td>Student Employment Office</td>
<td><a href="mailto:seo@bu.edu">seo@bu.edu</a></td>
</tr>
<tr>
<td>Student Account Transactions</td>
<td>Student Accounting Services</td>
<td>Call: 617-353-2264                                          Email: <a href="mailto:studenta@bu.edu">studenta@bu.edu</a></td>
</tr>
<tr>
<td>Travel Expenses Concur</td>
<td>Travel Services</td>
<td>Email: <a href="mailto:travelexpense@bu.edu">travelexpense@bu.edu</a></td>
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