

Onboarding Pack for Department Admins

Most everything you need to know about:

Post Award Financial Operations

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- [An overview of Post Award Financial Operations](#)
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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

BOSTON UNIVERSITY POST AWARD FINANCIAL OPERATIONS



BOSTON UNIVERSITY

is a major research institute and a member of the Association of American Universities, an invitation-only group of 62 of North America's most prestigious research universities. There is always a lot of activity at BU.



35,000

UNDERGRADUATE & GRAD
STUDENTS FROM 130 COUNTRIES



17

SCHOOLS AND
COLLEGES



300

FIELDS OF
STUDY

RESEARCH AT BU

Creating breakthroughs in
topics from



2975

Grants managed
by PAFO in FY19

1063

Principal
Investigators

\$436M

in Sponsored Research
expenditures

BU RECEIVES RESEARCH FUNDING FROM **FEDERAL AND
NON FEDERAL** ORGANIZATIONS. TO NAME A FEW:

National Institute of Health • National Science Foundation • Department of Defense
Department of Energy • Robert Wood Johnson • American Heart Association • Abbott Fund

THE ROLE OF PAFO

Provides seamless oversight after award setup through award closeout ensuring compliance and consistency with overall fiscal management, assisting faculty and administrators with:

- financial and compliance oversight of sponsored program accounts
- financial reporting and billing
- effort reporting
- service center rate negotiation
- F&A and fringe benefit rate proposals
- moveable capital equipment

<http://www.bu.edu/researchsupport/profile/pafo>

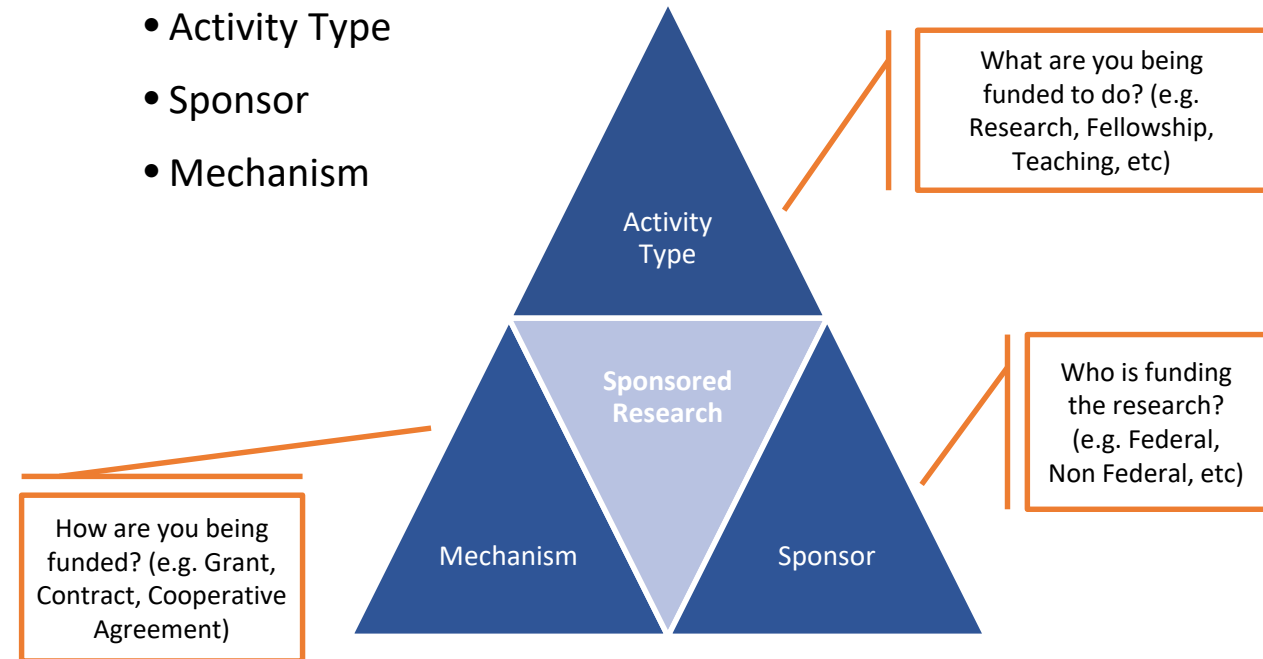
Sponsored Research 101

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

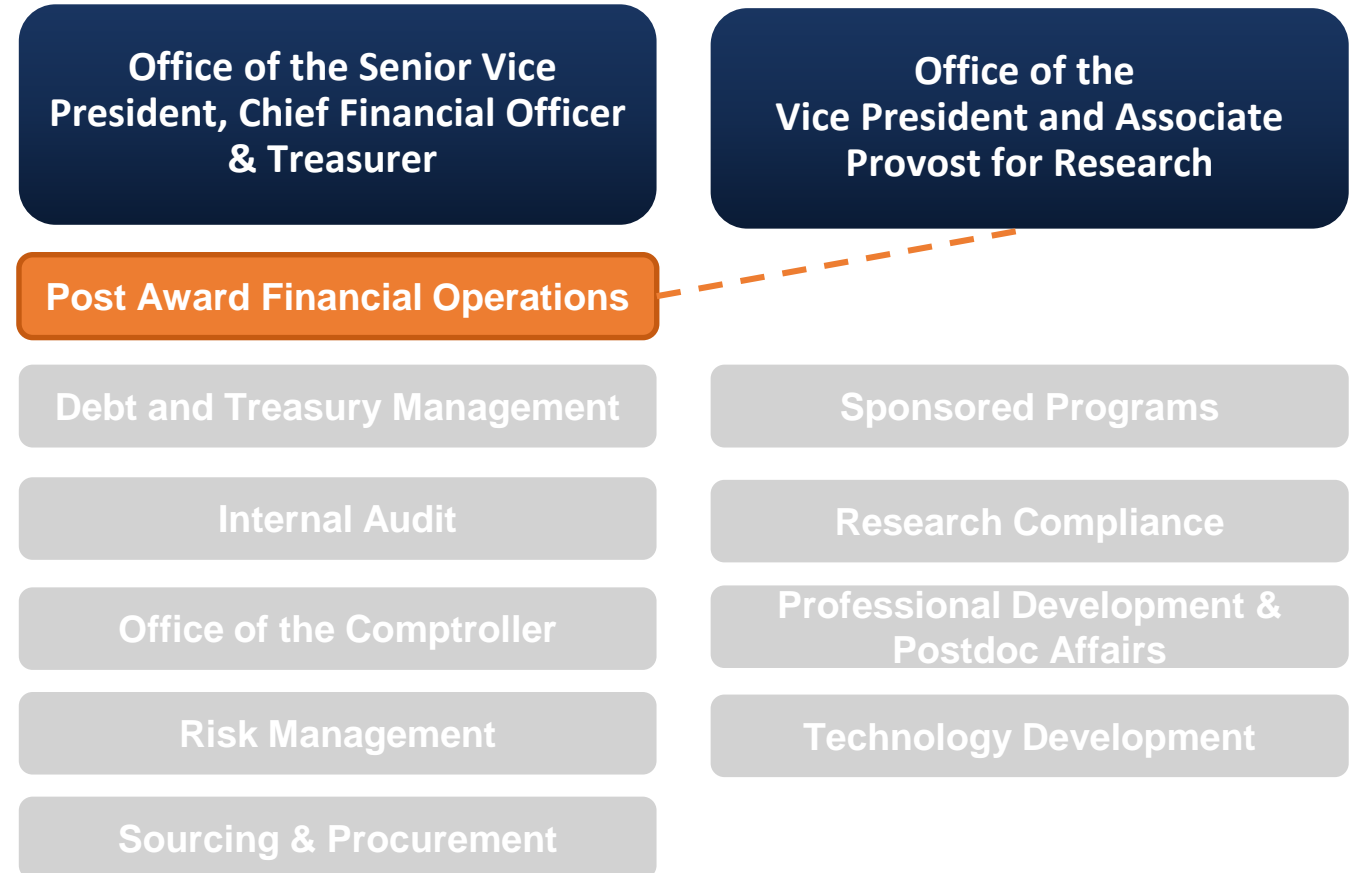


*Regardless of Award type or Sponsor, the [4 cost principles \(video\)](#) always apply when charging expenses

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 snap shot 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/>

The screenshot shows the BU Research Support website interface. On the left is a dark sidebar with the 'BU Research Support' logo and a vertical menu of categories: Project Lifecycle (A), Compliance, Forms & Policies (B), Training & How To (C), Safety, Tools & Services (D), News & Calendar (E), and Contact (F). The main content area features a large banner with the text 'Welcome to Research Support' and a search bar. Below the banner is a section titled 'Helping you navigate the entire project lifecycle' with a circular flow diagram of research stages: Find Funding, Prepare a Proposal, Proposal Review and Submission, Award Review and Acceptance, Award Set-Up, Conducting Research, Manage an Award (highlighted with an orange box), and Close Out an Award (highlighted with an orange box). At the bottom, there are tabs for 'Researcher/PI', 'Research Admin' (highlighted with an orange box), and 'Postdoc', along with 'Recommended for you' and 'Systems to know' sections.

Manage an Award Page

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

A selection of links for relevant PAFO forms and policies

Topics	Forms & Policies 39	Contacts 30	Resources 2
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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 [edit 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

The screenshot displays the 'BOSTON UNIVERSITY SPONSORED RESEARCH ESSENTIALS ONLINE MODULES' website. The main heading is 'Curriculum FUNDAMENTALS OF RESEARCH ADMINISTRATION' with a 5-star rating. Below this, there are three overlapping panels: 'Training Resources' with links like 'Coffee with Colleagues Series' and 'Managing a Grant: Training Courses'; 'Grant How-To's' with links like 'Award Finance FAQs' and 'Carryover and No Cost Extension Guidance'; and 'Award Finance FAQs' with a list of topics such as 'Financial Reporting "How Tos"', 'How to become an Other Authorized Visor', and 'How to Use the "GM Master Data - Revenue & AR" Report'. A 'BUworks Training and Help Guide Overview' window is also visible in the foreground.

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 elearning courses are available, [Fundamentals of Research Administration](#)
- Refer to the [Training Roadmap](#) for a full list of resources
- Common questions are answered in the [Award Finance FAQs](#)

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.

<http://www.bu.edu/researchsupport/training-how-to/>

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.

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

Additional Finance Contacts

Area	Department	Contact Information
Budgets (Non Sponsored Research)	Budget & Capital Planning	Budget adjustment of your unrestricted budget – contact your Budget Analyst (http://www.bu.edu/budget/contact-us/staff/)
Cashier Transactions	Cashier Services	Call: 617-353-3896 email: cashier@bu.edu
Close out ISRs and FSR commitments	Various	Contact the internal service provider directly (http://www.bu.edu/tech/files/2016/01/ISR-Provider-Listing-with-GL-Recovery-CO.pdf)
Shopping Cart and Order Commitments	Sourcing & Procurement	Call: 617-353-2370 Email: sourcing@bu.edu
Gift Revenue and Expenses	General Accounting & Financial Reporting	Call: 617-353-4266 genacctg@bu.edu
Non Payroll Expenses – Accounts Payable Department Disbursement Request form	Accounts Payable	Email: payables@bu.edu
Non Payroll Expenses - Journal Entries, JV Uploads (Non Sponsored Research)	General Accounting & Financial Reporting	Call: 617-353-4266 genacctg@bu.edu
Non Payroll Expenses – Shopping Cart/Purchase Orders Purchases	Sourcing & Procurement	Call: 617-353-2370 Email: sourcing@bu.edu
Payroll Expenses	Payroll	Call: 617-353-2270 Email: bupay@bu.edu
Pcard Expenses	Accounts Payable	Email: payables@bu.edu
Restricted/Designated Fund Account Activity	General Accounting & Financial Reporting	Call: 617-353-4266 Email: genacctg@bu.edu
Sponsored Research Billing, Expense, and Subaward Fund Reservation Activity	Post Award Financial Operations	Contact found at: http://www.bu.edu/researchsupport/contact/directory/
Student Payroll	Student Employment Office	seo@bu.edu
Student Account Transactions	Student Accounting Services	Call: 617-353-2264 Email: studenta@bu.edu
Travel Expenses Concur	Travel Services	Email: travelexpense@bu.edu