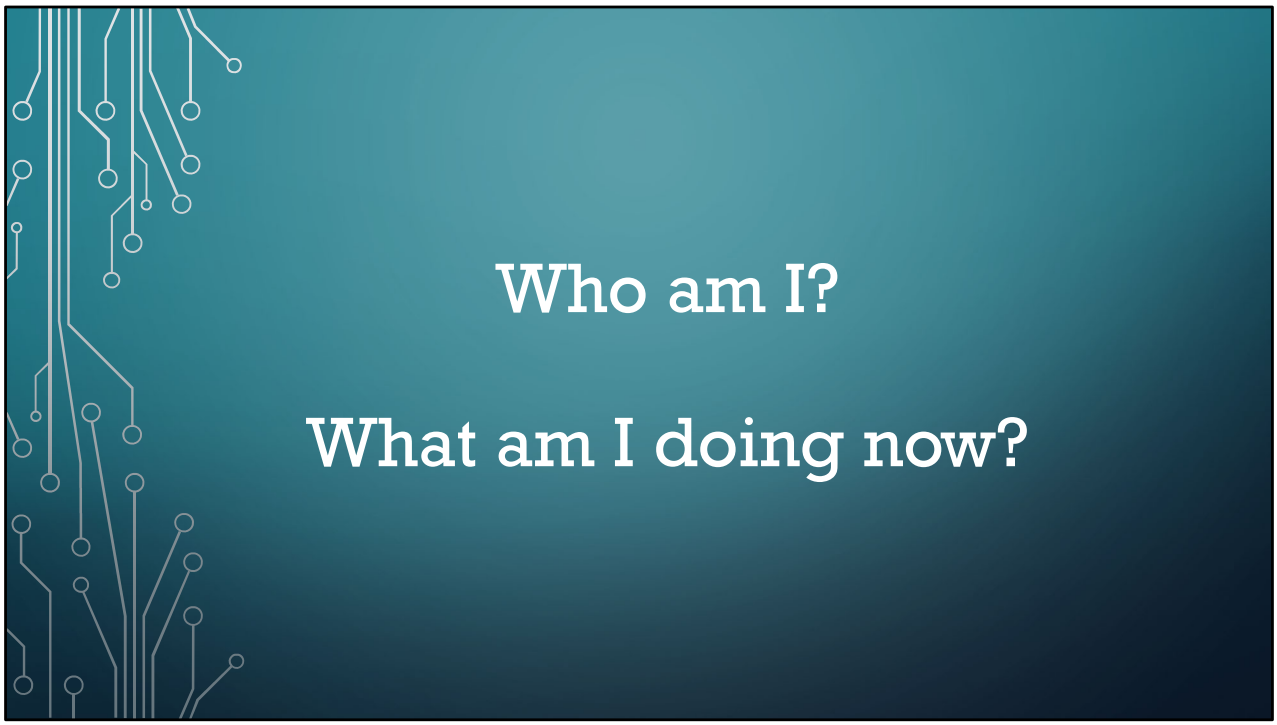
RESEARCH EXPENDITURES

OVERVIEW OF OUTREACH PROCESS AND PRELIMINARY RESULTS

FROM

MARCH 1 – APRIL 30, 2023

Welcome to Brown Bag Session.



I had the pleasure of working in the Department of Biological Sciences as their grant administrator. I helped with both pre and post award activities in the department. You may have caught my previous Brown Bag presentation which gave an overview of how I monitored expenditures from a departmental perspective.

Since giving that presentation I have joined the Office of Sponsored Programs to help in a new initiative to provide grater assistance with monitoring and processing grant related expenditures. The primary goal until June 30, 2023 is to focus on Separately Budgeted Research grants, checking in with indexes that are due to end shortly to make sure research related expenditures have been applied appropriately.

I am also using this time to collect preliminary data on what types of expenses typically are not being used as budgeted. At the end of this short presentation, I will share these results with you. But first let's take a look at what I am doing if you have not yet received an email from me.

I started with a group of 63 Separately Budgeted Research grants due to end by June 30, 2023. I have reached out to all of these at least once and for those I have not heard back from, a second follow up email has been sent.

The next group I am working on are research grants ending between July 1 – Sept 30, 2023 (a group of about 60 projects). I anticipate continuing to pull grants in this manner aiming to reach out to all research grants due to end in the next 3-6 months on a progressive basis. I would like to move the fist contact out a little from the 3 month mark to allow more time for corrections and changes in research needs. I am not currently reaching out to all funded projects, but we may ramp up to this eventually. Once we have a functional system and have set up a possible new data base with IT to help in the tracking of contacts and subsequent actions.

Ledger Report Analysis:

Burn Rate = (posted expenditures + commitments)/Budget

Flag Unusual spending (over/under/not budgeted) for PI/Departmental review and correction.

Check to see if a revision or NCE has been processed recently, or if the project is already in a NCE period.

If it looks like additional time may be needed, I will send directions on how to start a request.

NSF Research.gov

All others IPAF (DocuSign until mid May then Dynamic Forms)

Since March 1, 2023 I have reached out about 85 projects. I start the process by pulling the Ledger Report. I review this by calculating the burn rates for budgeted categories, flagging things that may need to be investigated by the PI and or departmental staff for possible missing expenditures or other administrative steps that may need to be taken.

The IPAF and other DocuSign forms will be transitioned to Dynamic Forms around mid May. You will still access the form in the same location on the sponsored programs web page for grant management.

bf-168
V.08/04/2010

KENT STATE UNIVERSITY

Grant Ledger Report

Grant ID:
Fund:
Organization:
Program: Separately Budgeted Research
Principal Inve:
Grant Accoun: Catlos, Michae — in a NCE already
Applied
Project Begin date:
Project End date: Ending in 2 months from date pulled
Status: Active
Account Type: Grant

*Click on the linked ACCOUNT number to view the Transaction History List for each line item.

Account	Title	Budget	Current Activity	Project to Date Activity	Commitments	Available Balance	Burn Rate		
Salaries & Wages									
61010	S&W-Unclassified Bud Pool (Grants)	256,464.97	0.00	0.00	0.00	256,464.97	90%	25,184.35	Is the project director effort missing? Budget NCE in July 2022 added 19K to this line but not used?
61011	Administrative,FT	0.00	0.00	159,492.59	0.00	(159,492.59)			
61012	Professional,FT	0.00	0.00	14,644.03	0.00	(14,644.03)			
61019	Contract,Temporary	0.00	0.00	56,982.00	0.00	(56,982.00)			
61153	Hourly,Overtime	0.00	0.00	162.00	0.00	(162.00)			
61210	S&W - Faculty Bud Pool (Grants)	195,181.80	0.00	0.00	0.00	195,181.80	101%	Faculty AY	
61211	Faculty,FT,Tenure	0.00	0.00	182,805.09	13,502.97	(196,308.06)			
61219	Faculty Supplemental Pay	0.00	0.00	0.00	0.00	0.00			
61310	S&W - Summer Budget Pool (Grants)	114,556.43	0.00	0.00	0.00	114,556.43	106%	Summer Salary	
61311	Sum,Fac,Teaching	0.00	0.00	24,037.46	0.00	(24,037.46)			
61313	Sum,Fac,Research	0.00	0.00	97,814.81	0.00	(97,814.81)			
61410	S&W-Grad Asst Bud Pool (Grants)	20,027.90	0.00	0.00	0.00	20,027.90	53%	Graduate Students - are we missing some effort?	

Here is an example of a moderately complicated review I did. I have tried to remove most of the identifying information so your report will not look exactly the same as this one.

This grant is currently in a NCE and it is not a Fixed Price Agreement, it is due to end in about 2 months from when I pulled the ledger report.

A revision was done in July but the funds were not used? Does a Salary Redistribution Workflow need to be completed? Was the appointment accidentally left on a departmental or other index?

	A	B	C	D	E	F	G	H	I	J
39	61410	S&W-Grad Asst Bud Pool (Grants)	20,027.90	0.00	0.00	0.00	20,027.90		53%	Graduate Students - are we missing some effort?
40	61414	Grad Admin Asst	0.00	0.00	4,665.88	2,376.55	(7,042.43)			
41	61416	Grad Research Asst	0.00	0.00	6,000.12	0.00	(6,000.12)			
42	61610	S&W-Students Bud Pool (Grants)	34,807.31	0.00	0.00	0.00	34,807.31		106%	Hourly Students
43	61613	Students Regular	0.00	0.00	36,944.08	0.00	(36,944.08)			
44	**Salaries & Wages**		**621,038.41**	**0.00**	**583,548.06**	**15,879.52**	**21,610.83**		97%	Over All
45										
46	**Employee Benefits**									
47	62010	Benefits Budget Pool	151,872.64	0.00	0.00	0.00	151,872.64			
48	62011	PERS Contributions	0.00	0.00	33,538.80	0.00	(33,538.80)			
49	62012	STRS Contributions	0.00	0.00	36,920.87	0.00	(36,920.87)			
50	62013	Group Insurance	0.00	0.00	57,830.86	0.00	(57,830.86)			
51	62014	Medicare	0.00	0.00	6,946.21	0.00	(6,946.21)			
52	62015	Workers Compensation	0.00	0.00	1,858.97	0.00	(1,858.97)			
53	62017	SRWC Benefit	0.00	0.00	0.22	0.00	(0.22)			
54	62019	Life Insurance	0.00	0.00	1,066.75	0.00	(1,066.75)			
55	62101	Parking	0.00	0.00	185.53	0.00	(185.53)			
56	62300	Gr St Tuit Bud Pool	6,386.61	0.00	0.00	0.00	6,386.61		0%	Is tuition missing?
57	62401	Gr St Insurance	0.00	0.00	497.35	0.00	(497.35)			
58	**Employee Benefits**		**158,259.25**	**0.00**	**138,845.56**	**0.00**	**19,413.69**		91%	Benefits w/o tuition
59										
60	**Travel & Entertainment**									
61	71010	Travel Pool	11,772.19	0.00	0.00	0.00	11,772.19			
62	71011	Travel-Domestic	0.00	0.00	1,237.00	0.00	(1,237.00)			
63	71012	Travel-I/S Conferences	0.00	0.00	40.00	0.00	(40.00)			
64	71013	Travel-I/S Recruiting	0.00	0.00	62.64	0.00	(62.64)			
65	71015	Travel-O/S General	0.00	0.00	2,008.13	0.00	(2,008.13)			
66	71016	Travel-O/S Conferences	0.00	0.00	2,928.22	0.00	(2,928.22)			
67	**Travel & Entertainment**		**11,772.19**	**0.00**	**6,275.99**	**0.00**	**5,496.20**		53%	Travel? Will this be used?
68										
69	**Supplies**									
70	72010	Supplies Pool	22,744.47	0.00	0.00	0.00	22,744.47			
71	72017	Office Supplies	0.00	0.00	1,034.38	0.00	(1,034.38)			
72	72018	Research Supplies	0.00	0.00	21,047.45	0.00	(21,047.45)			
73	72025	Computer Software & Licenses	0.00	0.00	632.64	0.00	(632.64)			
74	**Supplies**		**22,744.47**	**0.00**	**22,714.47**	**0.00**	**30.00**		100%	
75										

Is GA/RA appointment missing?

No tuition has been applied? But it was budgeted for and supported GA effort?

Overall benefits (w/o tuition) vs. Overall Personnel = are they fairly close or not?

Will Travel be used?

	A	B	C	D	E	F	G	H	I	J
56	71016	Travel-O/S Conferences	0.00	0.00	2,928.22	0.00	(2,928.22)			
57	**Travel & Entertainment**		**11,772.19**	**0.00**	**6,275.99**	**0.00**	**5,496.20**		53%	Travel? Will this be used?
58										
59	**Supplies**									
70	72010	Supplies Pool	22,744.47	0.00	0.00	0.00	22,744.47			
71	72017	Office Supplies	0.00	0.00	1,034.38	0.00	(1,034.38)			
72	72018	Research Supplies	0.00	0.00	21,047.45	0.00	(21,047.45)			
73	72025	Computer Software & Licenses	0.00	0.00	632.64	0.00	(632.64)			
74	**Supplies**		**22,744.47**	**0.00**	**22,714.47**	**0.00**	**30.00**		100%	
75										
76	**Information & Communication**									
77	73012	Publicatin Fee, Page Charge	0.00	0.00	30.00	0.00	(30.00)			
78	73100	Tele&Netwrk Bud Pool	3,241.75	0.00	0.00	0.00	3,241.75			
79	73117	Internet Access	0.00	0.00	3,241.75	0.00	(3,241.75)			
80	73300	Postage/Frt Bud Pool	10,273.18	0.00	0.00	0.00	10,273.18			
81	73301	Postage	0.00	0.00	9,439.44	0.00	(9,439.44)			
82	73302	Mailing Services	0.00	0.00	833.74	0.00	(833.74)			
83	73400	Other Info+Comm Pool	125.00	0.00	0.00	0.00	125.00			
84	73401	Advertising	0.00	0.00	450.79	0.00	(450.79)			
85	**Information & Communication**		**13,639.93**	**0.00**	**13,995.72**	**0.00**	**(355.79)**			
86										
87	**Miscellaneous**									
88	77033	Other Profess Fees	3,401.00	0.00	3,401.00	0.00	0.00			
89	77040	Pur Employment Serv	0.00	0.00	0.00	0.00	0.00			
90	77046	Exp Flat Mail Labor	0.00	0.00	0.00	0.00	0.00			
91	77047	Subcontract w/ indirects	100,000.00	0.00	100,000.00	0.00	0.00			
92	77048	Subcontracts w/o indirects	1,247,349.99	0.00	1,095,049.18	0.00	152,300.81		88%	overal subaward w/o indirects
93	77200	Non-Payroll Personal Services	137,141.63	0.00	0.00	0.00	137,141.63			
94	77203	Non KSU Employee Ps	0.00	0.00	25,750.00	0.00	(25,750.00)			
95	77204	Subject Payments	0.00	0.00	100,664.81	0.00	(100,664.81)		92%	Non-Payroll Personal Services
96	**Miscellaneous**		**1,487,892.62**	**0.00**	**1,324,864.99**	**0.00**	**163,027.63**			
97										
98	**Indirect Costs**									
99	79011	Indirect Costs	530,805.13	0.00	497,598.77	0.00	33,206.36			
100	**Indirect Costs**		**530,805.13**	**0.00**	**497,598.77**	**0.00**	**33,206.36**			
101										
102	**Summary**		**2,846,152.00**	**0.00**	**2,587,843.56**	**15,879.52**	**242,428.92**		91%	Total burn rate
103	* Close this browser window to return to the full list of Grant IDs for the selected PI.									
104	Mar 2, 2023				1		1:57:06 PM			

Subaward Check

	Banner	Spending Plan		
Virginia Pol	$ 202,570.60	$ 222,280.70	91%	
The Penns	$ 142,923.74	$ 213,710.00	67%	$ 70,786.26
Social Inte	$ 329,407.92	$ 329,407.92	100%	
Arizona St	$ 420,146.92	$ 481,951.37	87%	

Grant | GA ST Insurance | Personnel FY 2023 | Subcontracts over 25K

Ready Accessibility: Investigate

On this grant in particular the subaward lines account for a majority of the remaining funds on the index.

	Subaward Check			
	Banner	Spending Plan		
Virginia Pol	$ 202,570.60	$ 222,280.70	91%	
The Penns	$ 142,923.74	$ 213,710.00	67%	$ 70,786.26
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Arizona St	$ 420,146.92	$ 481,951.37	87%	

baward w/o indirects

2,846,152.00	0.00	2,587,843.56	15,879.52	242,428.92	91%	Total burn rate

o return to the full list of Grant IDs for the selected PI.

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Total Grant award	$	2,846,152.00	
Posted expenditures	$	(2,587,843.56)	
encumbered Salary	$	(15,879.52)	
estimated benefits (guess 25% Fac AY and 1% GA workers comp only)	$	(3,613.40)	
estimated indirect costs on salary and benefits	$	(9,746.46)	50% idc
Estimated remaining total	$	229,069.06	
Less remainder of Virginia sub	$	19,710.10	
Less remainder of Arizona sub	$	61,804.45	
Les remainder of Penn sub	$	70,786.26	
	$	76,768.25	Remainder of KSU Budget if Subawards use all of their alloted budgets

Here I did an analysis of just the Subcontracts w/o indirects based on the spending plan information comparing it to check requests paid against account 77048.

We can see that the Penn sub is significantly behind the other subs and the main KSU project. This could be completely valid, or it could indicate an issue. This is why it is flagged for the PI to review and look into if needed.

I did a very rough estimate of the remaining funds with in KSU's budget just so the PI would know what they actually have left under their control. The ending number represents the TOTAL including indirect costs, so the PI actually has around $51k for Direct costs. $76,768.25/1.50 = 51,178.83 direct costs $25,589.42 indirects

In this particular grant I notated the categories of under expenditures as Personnel Other, Tuition and then Subawards, because we do not have immediate control over the subaward budgets.

WHAT I AM SEEING SO FAR:

$5.3 MILLION

IN REMAINING 'UNOBLIGATED' BALANCES**

INITIALLY DUE TO END BETWEEN

3/1/2023 – 9/30/2023

90

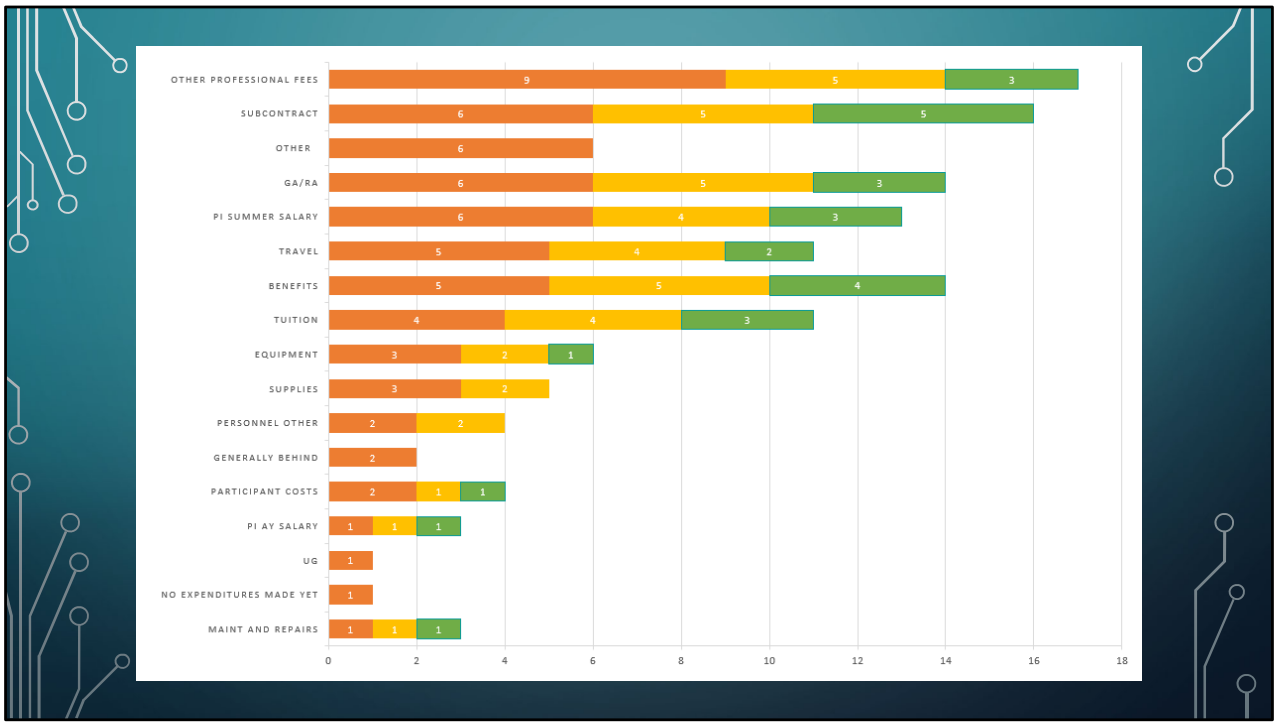
GRANTS REVIEWED

57

PI'S OR DEPARTMENTS RESPONDED TO INITIAL CONTACT EMAIL

** Based on Banner balances only taking into account expenses and commitments that are posted. Departmental Staff may have additional information on pending expenditures or personnel appointments that fall in the next fiscal year (FY 2024).

I have not reached out to all of the grants I have reviewed. Some of them are special projects with very particular expenditure schedules that would not benefit from my outreach at this time.



Expenditure 1 – most underspent (Orange)
Expenditure 2 – next most (Yellow)
Expenditure 3 – next most (Green)

I am not tracking the dollar amount of each category just the instances to get a feel for where issues may exist.

Other Professional Fees seem to run behind on grants – Issues in on boarding into Payment Works? Getting an invoice from the vendor? Independent contractor process? Or the research went a different direction, inhouse facilities were located?

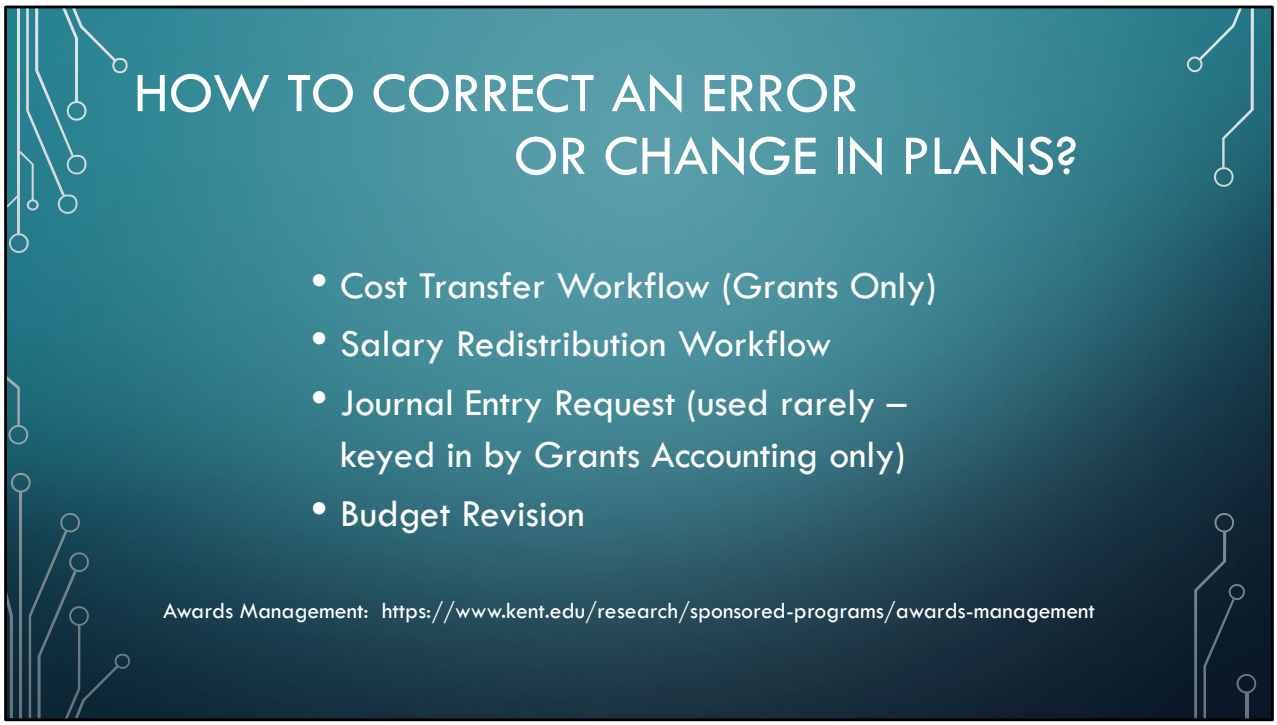
Subcontract – Here we need the help of PI's to keep in close contact with subaward recipients - check that expenditures match research progress, are they invoicing regularly?, have they completed their part of the project? If they are done, Grants Accounting must have an invoice submitted marked final – this will allow any remaining funds to be reallocated if needed.

PI Summer Salary – May be influenced by time of survey, heading into Summer.

Benefits – This seems to be a category that could be easily fixed 6 months out from the

planned end of the project. The personnel should be mostly set at this point and actual needed benefits can be calculated. If the benefits line has a significant balance remaining, then you could process a revision to use those funds for something that will benefit the proposed research.

Equipment – I noticed several grants had equipment lines that were not used, but equipment was purchased. If as a PI you purchase equipment, please make sure it posts correctly on your grant. CTW's should be processed as soon as possible to correct the error. Leaving equipment on a supply line will look bad in an audit because it looks like we are trying to collect extra indirect costs. You have to remember those processing your purchase are not scientists in your field of study and will not know that widget 3, 6, 9 and wingbat 13 are only useful if assembled into one piece of equipment which is currently sitting in your lab being used. If the costs posted individually, they may not have hit the $5,000 threshold, which could be why the items posted to supplies instead of the possibly correct account for equipment.



OSP Awards Management –

Award Documents and Forms – Grants Management Manual – A very useful clearinghouse of information for managing a grant from start to finish. A link to this page is embedded in the new fund request email you received at the start of your grant at Kent State University. Or you can access it at the above address.

Awards Management: https://www.kent.edu/research/sponsored-programs/awards-management

Information To Correct An Error:

Need to know:

- What needs to be corrected?
- Why was it not processed correctly?
- How does it benefit the project aims?
- Splitting a cost – what are you basing the split on?
- Over 90 days? – Why and how will you avoid this in future?

Remember these forms are there to maintain a record of why the change was made. The information provided is a record that can be reviewed by an auditor. Additionally, corrections/revisions should be made as soon as possible once the error is identified.

End Of The Project Period

Do you need a No Cost Extension?

- NSF – Research.gov
- Others – request through DocuSign Institutional Prior Approval Form (IPAF)
  - Let your grant accountant know you are doing this
- Needs to be programmatically necessary – the research needs more time

Finally, the end of the Project.

Start to consider the end of the grant 5-6 months out – will a no cost extension be needed? Start the request 1-3 months out depending on if it is the first request or third and your funders specific guidelines.

End Of The Project Period

The research will be completed within the current end date:

- Expenditures should clearly benefit the funded project they are applied to.
- NO spending sprees (stockpiling) or major shifting of costs
  - Audit Risk
  - May not arrive/post in time = Department will have to cover the costs unless you have another index under your control

If at the 6 month mark you think the grant is going to close at the current end date, then final purchases should be made in plenty of time for the items to arrive and be used by the sponsored project. Aim to complete orders 2-3 months before the end of the grant period if possible.

Avoid last minute spending sprees or major shifts in costs on or off of a grant index. These become an audit risk and if the item does not arrive in time or is very late in posting to banner it may not be able to be applied to the grant and the department will end up having to cover this cost if the Project Director does not have another index under their control – such as a Faculty Incentive Fund or Start up.

Equipment should not be purchased toward the end of a grant. If it is needed and the research cannot be completed without the item this needs to be very clearly documented and easily provided in response to any questions from Grants Accounting, internal and external auditors.

OFFICE OF SPONSORED PROGRAMS

Division Of Research And Sponsored Programs

Douglas Delahanty – VP Research

Lori Burchard – Director

Beverly Robertson – Assoc. Dir. Post-Award

Mark van't Hooft – Assist. Dir Pre-Award

Susan Goehring, Susan Tribuzzo, Michele Varso, Cody Polack, Carey Stumpf, Katie Johnson

GRANTS ACCOUNTING OFFICE

Division of Finance and Administration

Debra Leonard – Int. Manager

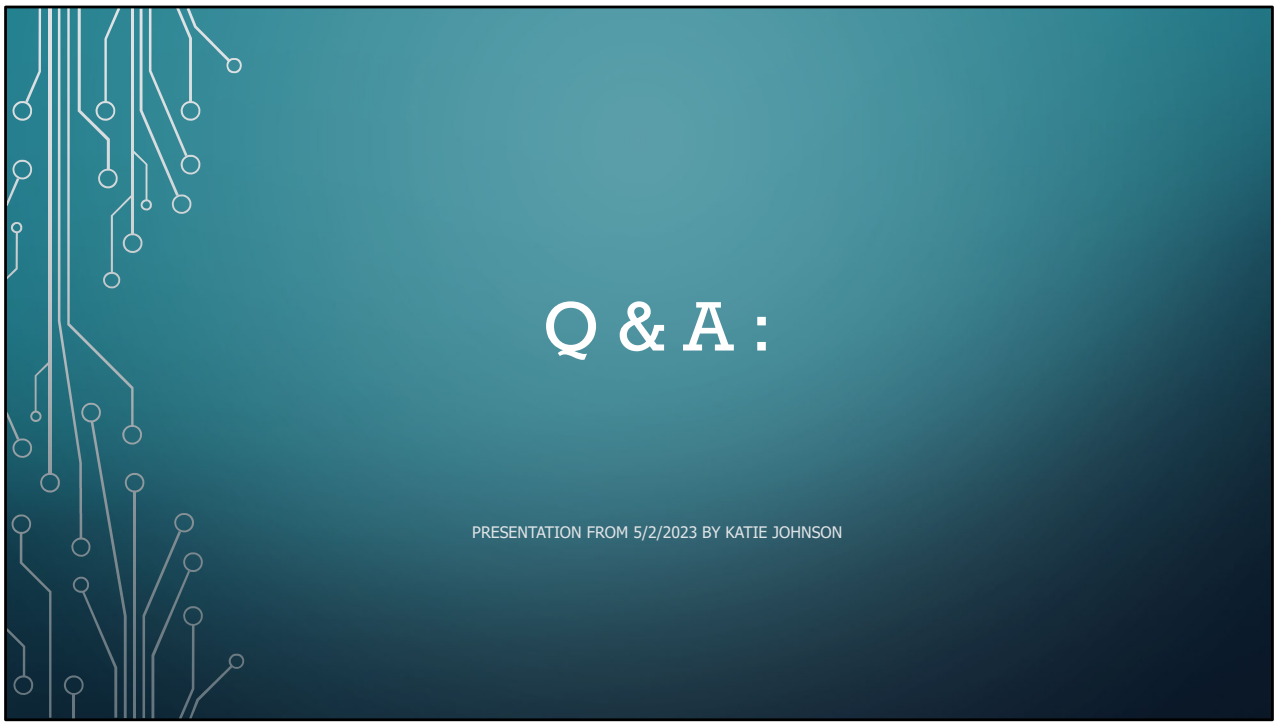
Ashley Baker-zaher

Mike Catlos

Cara Leigh

Shelby Fisher

Angela Catlos



Michelle Hoversten developed a wonderful excel system for tracking grant expenditures, called Shadow Grants some of you may use this.

At this time I would like to field questions that have come in.