Changes in Research Grants & Contracts

Edwin Bemmel- Associate Vice President, RGC
Why the changes? (background)

- No or infrequent award reconciliations
- Projections included on financial reports and invoices
- Award closeout backlog
- Increased federal enforcement
- Effort reporting compliance challenges
- Staffing in RGC
What are the changes?

- RGC organizational structure
- Award Closeout
- Effort
Organizational Structure

- Main points:
  - Promoted Brian and Jumionne to Directors
  - 6 new FTE’s
  - Creating an Award close out team:
    - Dedicated team to focus on award close out
    - Balanced structure across teams
  - Moving Ops. from a 3 to 4 team portfolio
  - Creating a more vertical structure, allowing for movement and career laddering
Award Closeout

• There are currently over 3,300 expired awards requiring reconciliations and close out

• Significant risk exposure, not only financially (unreimbursed funds, possible audit findings, etc) but this could hurt our reputation as a research institution as well

• This number is significant and we need a well executed plan in order to eventually get this down to zero

• Previous attempts to clean this up were made, but numbers keep creeping back up

• Current plan is to stop the bleeding while continuing to work through the backlog
## Count of outstanding awards by RAS Unit/cash balance

<table>
<thead>
<tr>
<th>Row Labels</th>
<th>NEG BAL &gt; GRT than ($500)</th>
<th>NEG BAL &gt; LESS than ($500)</th>
<th>POS BAL &lt; LESS than $500</th>
<th>POS BAL &gt; GRT than $500</th>
<th>ZERO CASH BAL (blank)</th>
<th>Grand Total</th>
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<tbody>
<tr>
<td>Non RAS</td>
<td>2</td>
<td>1</td>
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<td>263</td>
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<td>200</td>
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<td>508</td>
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<td>165</td>
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<td>487</td>
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<tr>
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<td>131</td>
<td>141</td>
<td>503</td>
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<tr>
<td>Grand Total</td>
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<td>263</td>
<td>401</td>
<td>1,060</td>
<td>761</td>
<td>3,309</td>
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### Total cash of awards expired as of 8/31/22 by RAS unit and cash balance

<table>
<thead>
<tr>
<th>Sum of Cash Balance</th>
<th>Column Labels</th>
<th>NEG BAL &gt;GRT than ($500)</th>
<th>NEG BAL &gt;LESS than ($500)</th>
<th>POS BAL &lt;LESS than $500</th>
<th>POS BAL &gt;GRT than $500</th>
<th>ZERO CASH BAL (blank)</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non RAS</td>
<td></td>
<td>(29,358.57)</td>
<td>(40.35)</td>
<td>260.43</td>
<td>71,969.10</td>
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<tr>
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<td>(2,099,320.19)</td>
<td>(2,677.76)</td>
<td>4,100.12</td>
<td>4,308,771.52</td>
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<td>2,210,873.69</td>
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<tr>
<td>RAS_BSCI</td>
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<td>(3,684.02)</td>
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<td>(1,559.79)</td>
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<td>762,237.94</td>
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<td>(1,008.88)</td>
<td>1,980.66</td>
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<td>3,031,388.88</td>
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<td>(1,193,125.96)</td>
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<td>(1,313.47)</td>
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<td>3,694.60</td>
<td>2,135,439.08</td>
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<td>(4,316.71)</td>
<td>3,303.13</td>
<td>1,894,623.04</td>
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<td>41,847.69</td>
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<tr>
<td>Grand Total</td>
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<td>(18,595,763.39)</td>
<td>(23,103.93)</td>
<td>29,363.73</td>
<td>23,316,808.20</td>
<td>0.01</td>
<td>4,727,304.62</td>
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</tbody>
</table>

**Research Grants & Contracts**
Requirements

- All awards to be reconciled bi-monthly but no less than quarterly
- Reconciled awards to be shared with PI’s quarterly
- Relaunching of the PI dashboard
- FSR’s and invoices must be based on general ledger activity: no projections
- A small number of exceptions can be requested by completing an exemption form
- Transactions must all be fully posted to allow sufficient time for draw downs and billing
**Financial Award Closeout Process**  
(Awards Ending through 11/30/2022)

1. **RAS** prepare for closeout of the award (ART/FSR)
2. **RAS** reconcile award expenses against sponsor authorized funding and prepares FSR***
3. **RAS** reviews expenses (final FSR package) with PI and receives approval
4. **RAS** submit final FSR package to RGC***
5. **RGC** reviews final FSR package. RGC works with RAS to resolve any outstanding issues.
6. **RGC** prepares award for system closeout
7. **RGC** submits final FSR
8. **Award Closed**

***NOTE: Reconciliations include ensuring all related expenditures are appropriately posted to the award and that future recurring expenditures and commitments have been properly closed out. **No projections should be included in final reconciliations. However, if in rare circumstances, if there are projections for posting, an Exemption Request Form must be submitted with the Closeout Package.***
Financial Award Closeout Process (Awards Ending 12/01/22 or later)

RAS prepare for closeout of the award (ART)

RAS /DA reconcile award expenses against sponsor authorized funding under Shared Governance***

RAS reviews expenses with PI and receives approval

RAS submit final Awards Closeout Package (ART) to RGC***

RGC reviews final Awards Closeout package. RGC works with RAS to resolve any outstanding issues.

RGC prepares award for system closeout

RGC prepares and submits final FSR

Award Closed

***NOTE: Reconciliations include ensuring all related expenditures are appropriately posted to the award and that future recurring expenditures and commitments have been properly closed out. No projections should be included in final reconciliations. However, if in rare circumstances, if there are projections for posting, an Exemption Request Form must be submitted with the Closeout Package.
Effort Reporting

- Emory’s effort policy provides two 6-month effort periods
  - 9/1-2/28
  - 3/1-8/31

- Effort must be certified within 90-days of the effort period to certify

- This period includes over 6,700 effort reports to be certified

- Significant amount of effort reports that are past due (over 2,500 as of December 2022)
Effort Reporting

- RGC partnering to:
  - Clean up backlog
  - Identify areas in critical need for enhancement
  - Reviewing best practices