

Quarterly Financial Review

Reading the Reports **QuickGuide**

COLUMBIA UNIVERSITY
IN THE CITY OF NEW YORK

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EFFORT REPORTING

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ANNOUNCEMENTS

EFFORT COORDINATORS

Important Information for Effort Coordinators
(no current announcements)

FACULTY

Important information for Faculty
(no current announcements)

Effort Reporting Overview

The ECRT (Effort Certification and Reporting Technology) system facilitates both the monitoring of effort distributions during the year and the required annual certification of effort. Click on icon to enter the ECRT system:

ecrt™

Effort Reporting Info

Effective December 26, 2014, OMB Circular A-21 will be replaced by regulations promulgated under the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (the Uniform Guidance). Like Circular A-21, the Uniform Guidance requires an after-the-fact review of charges made to

Before beginning a financial review, we suggest you review effort reports to re-aquaint yourself and ensure comfort with the percentage of staff effort on your projects; salary charges on your awards will reflect this allocation. If the effort percentage is not correct, please contact your administrator. See the [Effort Reporting website](#) for more information.

Using the WebViewer

How it works

- Sign in to the [Web Viewer](#)
- Click **Quarterly Reports** button
- Select from list of active sponsored projects
- Open and review reports PDF



WebViewer URL - <https://spreports.finance.columbia.edu/index.php>

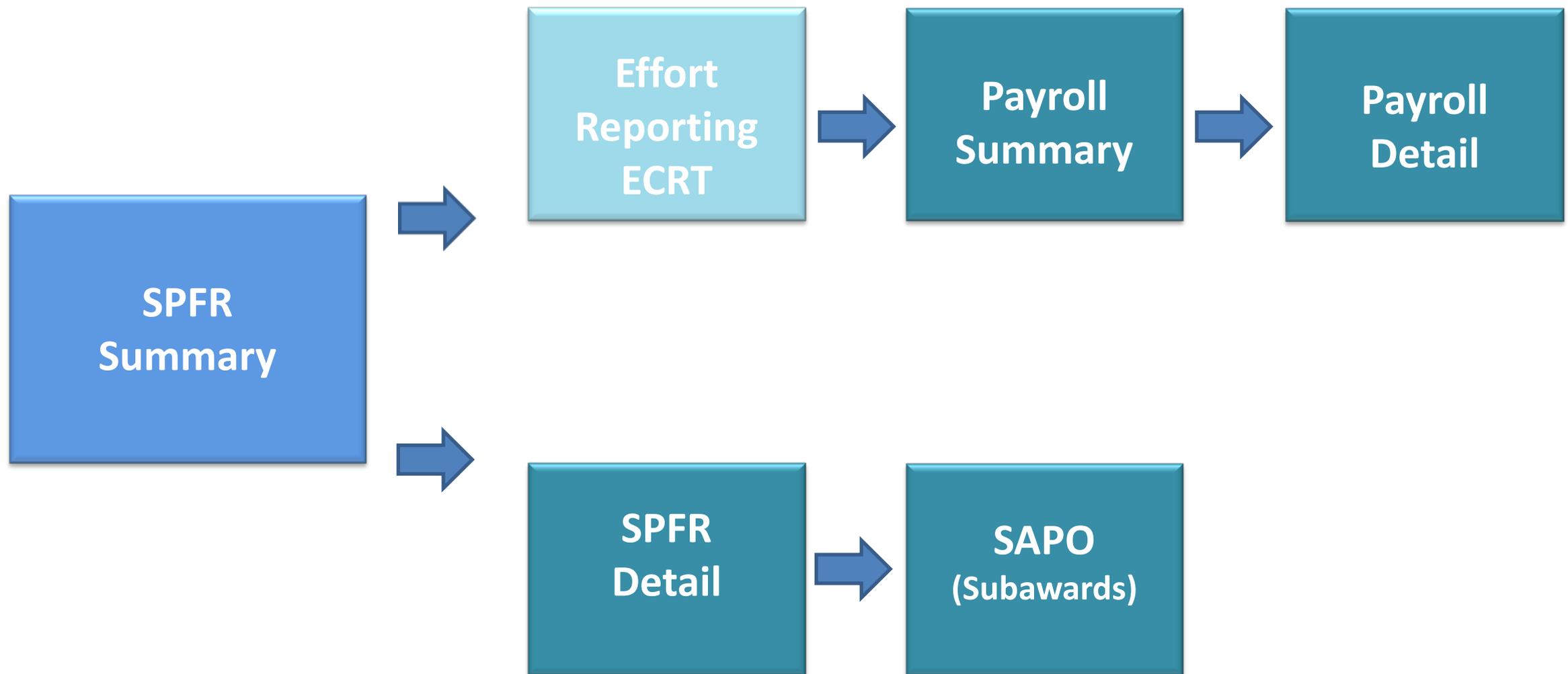
Project Review



Quarterly reports available for each sponsored project or activity

- Cover sheet
- SPFR Summary
- SPFR Detail
- Payroll Summary
- Payroll Detail
- SAPO (subaward) Budget vs. Encumbrance

Reports for Reviewing **Salary** Expenditure Details



Reports for Reviewing **Non-Salary** Expenditure Details

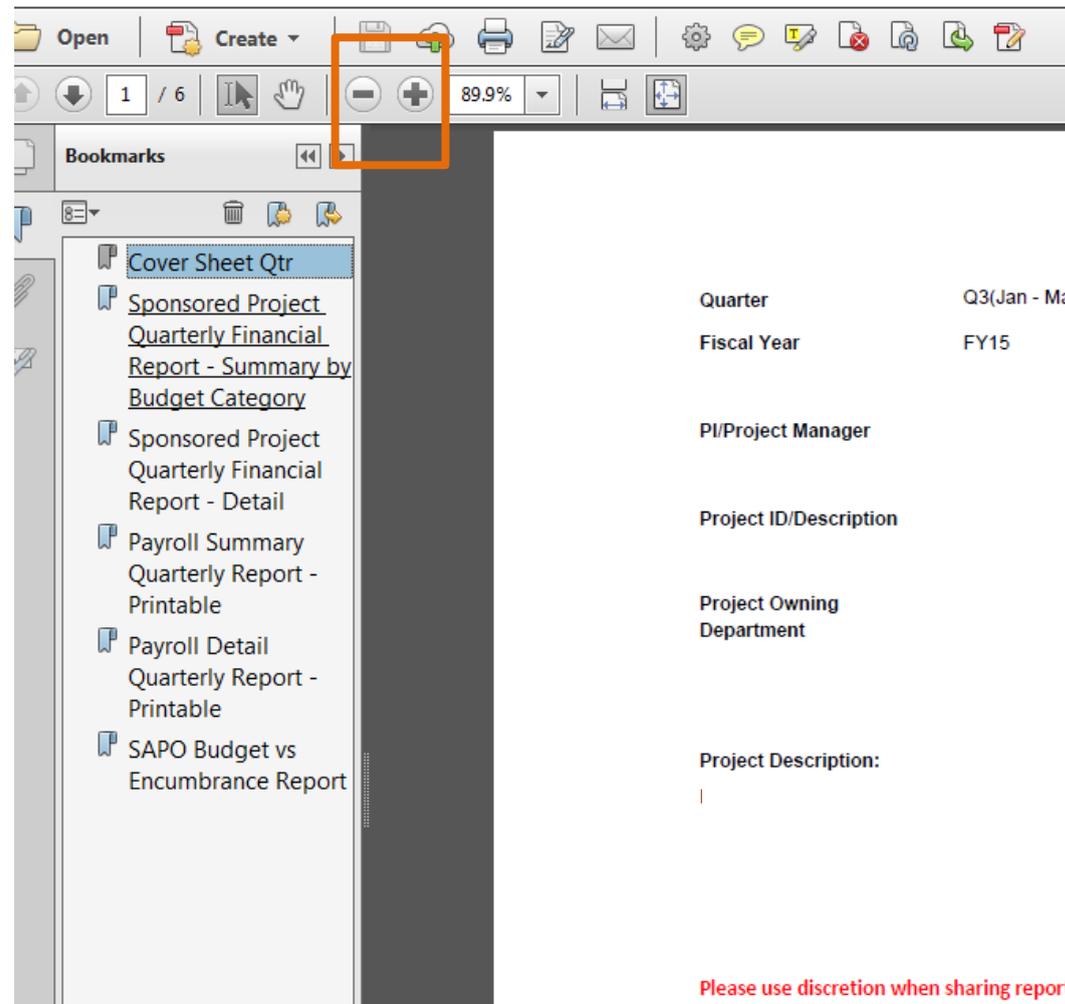
Project Review



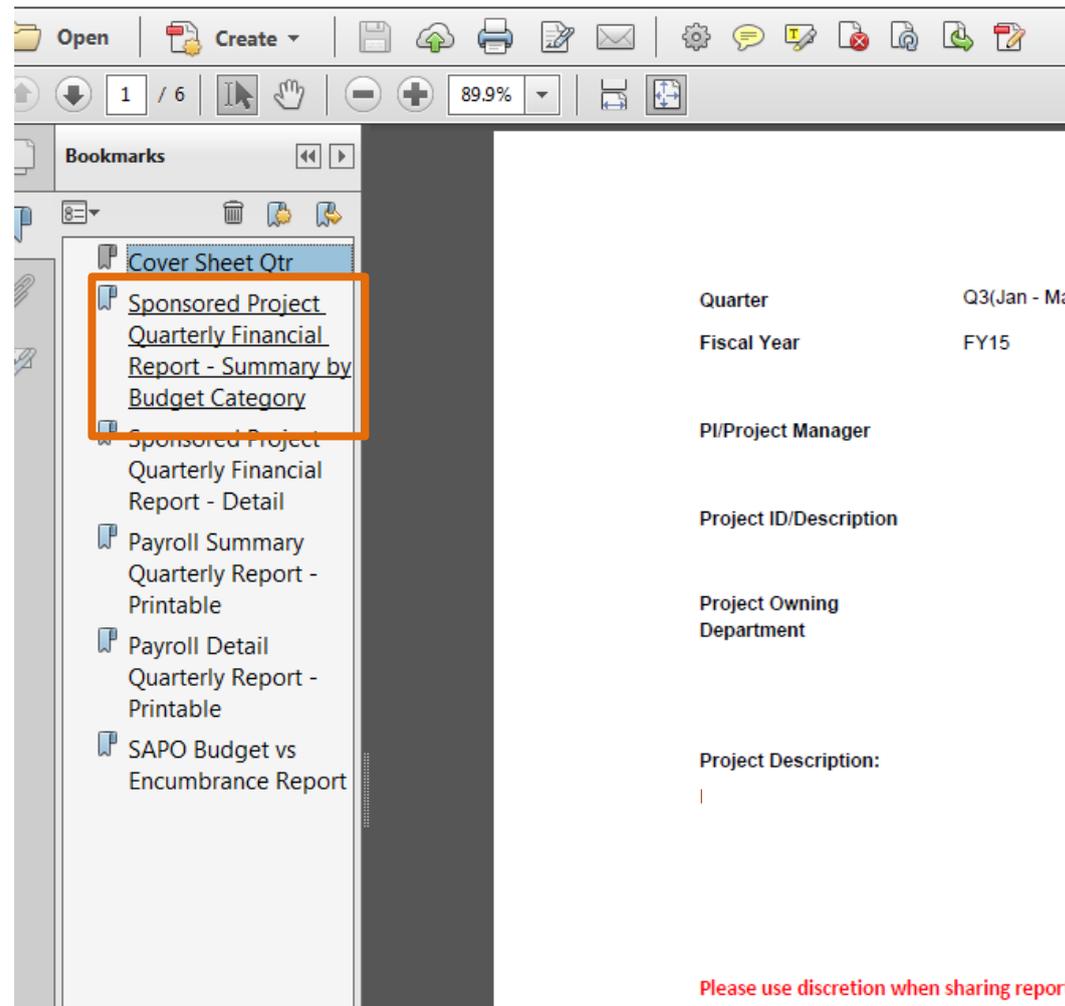
Verifying appropriateness of expenses

- Do you agree with the level of actual expenditures by category?
- If need be, have you reviewed detail report information for more clarity?
- Is spending on a sustainable path?
- Can you confirm that subaward expenditures are appropriate?

Click on the report you want on the **left index**. To magnify the data in the report, use the **+** icon at the top of the page.



You will typically begin your review with the **SPFR Quarterly Summary**, as it provides a summarized statement of quarterly expenses including salary and non-salary expenses, and project burn rate information.



The **SPFR Summary Report** provides key information about the award. The **salary expenditure** lines (50000 Account range) are at the top. Below that are the **non-salary expenditure** lines (60000 Account range). Account refers to the classification of expense type by what is called “natural account” (e.g. payroll, supplies, etc.)



Financial Data Store
Columbia University
 Sponsored Project Quarterly Financial Report - Summary By Budget Category
 FY 2016 Q3

Report ID:
 Run ID: CL
 Project De
 Project Ma
 Project On
 Project Tit

Run Date: 4/10/2015
 Run Time: 12:57:04PM

Project Period: 07/15/2008 - 06/30/2016
 Activity Period: 07/15/2008 - 06/30/2016
 Award Period: 07/15/2008 - 06/30/2016

| Account | Account Description | Project Budget | Actual to Date (Does not include Accruals) | | | Balance Before Commitment | Commitment | | Accruals | Total Actuals, Committed and Accruals | Budget Balance Available | % Used | Burn Rate % |
|------------------------------|--------------------------|---------------------|--|---------------------|-------------------|---------------------------|------------------|------------------|-------------|---------------------------------------|--------------------------|------------|-------------|
| | | | Quarter Actuals | Fiscal Year to Date | Project to Date | | Enumbrance | Pre-Enumbrance | | | | | |
| 50000 | SALARY AND WAGES | 514,811.00 | 16,065.00 | 48,195.00 | 445,395.29 | 69,415.71 | 16,065.00 | 0.00 | 0.00 | 461,460.29 | 53,350.71 | 90% | 106% |
| 59000 | FRINGE BENEFIT CHARGE | 163,294.00 | 4,530.36 | 13,591.08 | 134,338.46 | 28,955.54 | 4,530.33 | 0.00 | 0.00 | 138,868.79 | 24,425.21 | 85% | 101% |
| 61000 | FINANCIAL AID | 0.00 | 0.00 | 0.00 | 89,199.00 | (89,199.00) | 0.00 | 0.00 | 0.00 | 89,199.00 | (89,199.00) | N/A | N/A |
| 61100 | NONTUITION FINANCIAL AID | 39,722.00 | 0.00 | 0.00 | 0.00 | 39,722.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,722.00 | 0% | 0% |
| 61400 | SUPPLIES AND MATERIALS | 14,635.00 | 0.00 | 0.00 | 3,079.47 | 11,555.53 | 0.00 | 0.00 | 0.00 | 3,079.47 | 11,555.53 | 21% | 25% |
| 63200 | COMPUTER SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,163.00 | 0.00 | 10,163.00 | (10,163.00) | N/A | N/A |
| 64000 | SERVICES | 58,936.00 | 0.00 | 0.00 | 71,205.62 | (12,269.62) | 0.00 | 0.00 | 0.00 | 71,205.62 | (12,269.62) | 121% | 143% |
| 65000 | SUBCONTRACTS | 171,600.00 | 0.00 | 0.00 | 0.00 | 171,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 171,600.00 | 0% | 0% |
| 65200 | DOMESTIC TRAVEL | 25,000.00 | 0.00 | 1,745.51 | 18,878.97 | 6,121.03 | 0.00 | 0.00 | 0.00 | 18,878.97 | 6,121.03 | 76% | 90% |
| 65300 | INTERNATIONAL TRAVEL | 0.00 | 3,238.88 | 3,238.88 | 7,828.30 | (7,828.30) | 0.00 | 0.00 | 0.00 | 7,828.30 | (7,828.30) | N/A | N/A |
| 68000 | CAPITAL EQUIPMENT | 250,000.00 | 0.00 | 0.00 | 0.00 | 250,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 250,000.00 | 0% | 0% |
| Total Direct Expense | | 1,237,888.00 | 23,804.24 | 88,770.47 | 788,926.11 | 488,072.88 | 20,685.33 | 10,183.00 | 0.00 | 800,883.44 | 437,314.68 | 86% | 74% |
| 69900 | F&A DEDUCTION | 67,312.00 | 1,908.77 | 5,341.73 | 61,584.10 | 5,717.90 | 0.00 | 0.00 | 0.00 | 61,584.10 | 5,717.90 | 92% | 109% |
| Total F&A Expense | | 67,312.00 | 1,908.77 | 5,341.73 | 61,584.10 | 5,717.90 | 0.00 | 0.00 | 0.00 | 61,584.10 | 5,717.90 | 92% | 108% |
| Total Expense | | 1,305,310.00 | 25,741.01 | 72,112.20 | 831,518.21 | 473,790.78 | 20,685.33 | 10,183.00 | 0.00 | 882,277.54 | 443,032.48 | 88% | 78% |

* Clicking on the Total line will return all natural accounts.
 * F&A Not Final Until Month is Closed. Please refer to the Finance Gateway for the General Closing Guidance.
<http://finance.columbia.edu/content/closing-guidance>

SPFR Summary Report Columns from left to right show various sub-totals such as **Project Budget** and **Actual to Date** numbers, then **Commitments Encumbrances**, **Budget Balance Available**, **% Used** and **Burn Rate**. The Burn Rate is calculated by comparing actual expenses to the amount expected to have been spent by this point in the life of the project.



Financial Data Store
Columbia University
 Sponsored Project Quarterly Financial Report - Summary By Budget Category
 FY 2016 Q3

Report ID:
 Run ID: CL
 Project De
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 Project On
 Project Tit

Run Date: 4/10/2015
 Run Time: 12:57:04PM

Project Period: 07/15/2008 - 06/30/2016
 Activity Period: 07/15/2008 - 06/30/2016
 Award Period: 07/15/2008 - 06/30/2016

| Account | Account Description | Actual to Date (Does not include Accruals) | | | | Balance Before Commitment | Commitment | | Accruals | Total Actuals, Committed and Accruals | Budget Balance Available | % Used | Burn Rate % |
|------------------------------|--------------------------|--|------------------|---------------------|-------------------|---------------------------|------------------|------------------|-------------|---------------------------------------|--------------------------|------------|-------------|
| | | Project Budget | Quarter Actuals | Fiscal Year to Date | Project to Date | | Encumbrance | Pre-Encumbrance | | | | | |
| 50000 | SALARY AND WAGES | 210,000.00 | 10,000.00 | 10,000.00 | 110,000.00 | 00,000.00 | 10,000.00 | 0.00 | 0.00 | 100,000.00 | 20,000.00 | 20% | 100% |
| 59000 | FRINGE BENEFIT CHARGE | 163,294.00 | 4,530.36 | 13,591.08 | 134,338.46 | 28,955.54 | 4,530.33 | 0.00 | 0.00 | 138,868.79 | 24,425.21 | 85% | 101% |
| 61000 | FINANCIAL AID | 0.00 | 0.00 | 0.00 | 89,199.00 | (89,199.00) | 0.00 | 0.00 | 0.00 | 89,199.00 | (89,199.00) | N/A | N/A |
| 61100 | NONTUITION FINANCIAL AID | 39,722.00 | 0.00 | 0.00 | 0.00 | 39,722.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,722.00 | 0% | 0% |
| 61400 | SUPPLIES AND MATERIALS | 14,635.00 | 0.00 | 0.00 | 3,079.47 | 11,555.53 | 0.00 | 0.00 | 0.00 | 3,079.47 | 11,555.53 | 21% | 25% |
| 63200 | COMPUTER SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,163.00 | 0.00 | 10,163.00 | (10,163.00) | N/A | N/A |
| 64000 | SERVICES | 58,936.00 | 0.00 | 0.00 | 71,205.62 | (12,269.62) | 0.00 | 0.00 | 0.00 | 71,205.62 | (12,269.62) | 121% | 143% |
| 65000 | SUBCONTRACTS | 171,600.00 | 0.00 | 0.00 | 0.00 | 171,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 171,600.00 | 0% | 0% |
| 65200 | DOMESTIC TRAVEL | 25,000.00 | 0.00 | 1,745.51 | 18,878.97 | 6,121.03 | 0.00 | 0.00 | 0.00 | 18,878.97 | 6,121.03 | 76% | 90% |
| 65300 | INTERNATIONAL TRAVEL | 0.00 | 3,238.88 | 3,238.88 | 7,828.30 | (7,828.30) | 0.00 | 0.00 | 0.00 | 7,828.30 | (7,828.30) | N/A | N/A |
| 68000 | CAPITAL EQUIPMENT | 250,000.00 | 0.00 | 0.00 | 0.00 | 250,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 250,000.00 | 0% | 0% |
| Total Direct Expense | | 1,287,888.00 | 23,834.24 | 88,770.47 | 788,926.11 | 488,072.88 | 20,685.33 | 10,183.00 | 0.00 | 800,883.44 | 437,314.68 | 86% | 74% |
| 69800 | F&A DEDUCTION | 67,312.00 | 1,908.77 | 5,341.73 | 61,584.10 | 5,717.90 | 0.00 | 0.00 | 0.00 | 61,584.10 | 5,717.90 | 92% | 109% |
| Total F&A Expense | | 67,312.00 | 1,908.77 | 5,341.73 | 61,584.10 | 5,717.90 | 0.00 | 0.00 | 0.00 | 61,584.10 | 5,717.90 | 92% | 108% |
| Total Expense | | 1,305,310.00 | 25,741.01 | 72,112.20 | 831,618.21 | 473,790.78 | 20,685.33 | 10,183.00 | 0.00 | 882,277.54 | 443,032.48 | 88% | 78% |

* Clicking on the Total line will return all natural accounts.
 * F&A Not Final Until Month is Closed. Please refer to the Finance Gateway for the General Closing Guidance.
<http://finance.columbia.edu/content/closing-guidance>

| Project Budget | Actual to Date (Does not include Accruals) | | | Balance Before Commitment | Commitment | | | Total Actuals, Committed and Accruals | Budget Balance Available | % Used | Burn Rate % |
|----------------|--|---------------------|-----------------|---------------------------|-------------|-----------------|----------|---------------------------------------|--------------------------|--------|-------------|
| | Quarter Actuals | Fiscal Year to Date | Project to Date | | Encumbrance | Pre-Encumbrance | Accruals | | | | |
| 514,811.00 | 16,065.00 | 48,195.00 | 445,395.29 | 69,415.71 | 16,065.00 | 0.00 | 0.00 | 461,460.29 | 53,350.71 | 90% | 106% |
| 163,294.00 | 4,530.36 | 13,591.08 | 134,338.46 | 28,955.54 | 4,530.33 | 0.00 | 0.00 | 138,868.79 | 24,425.21 | 85% | 101% |
| 0.00 | 0.00 | 0.00 | 89,199.00 | (89,199.00) | 0.00 | 0.00 | 0.00 | 89,199.00 | (89,199.00) | N/A | N/A |
| 39,722.00 | 0.00 | 0.00 | 0.00 | 39,722.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,722.00 | 0% | 0% |
| 14,635.00 | 0.00 | 0.00 | 3,079.47 | 11,555.53 | 0.00 | 0.00 | 0.00 | 3,079.47 | 11,555.53 | 21% | 25% |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,163.00 | 0.00 | 10,163.00 | (10,163.00) | N/A | N/A |
| 58,936.00 | 0.00 | 0.00 | 71,205.62 | (12,269.62) | 0.00 | 0.00 | 0.00 | 71,205.62 | (12,269.62) | 121% | 143% |
| 171,600.00 | 0.00 | 0.00 | 0.00 | 171,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 171,600.00 | 0% | 0% |
| 25,000.00 | 0.00 | 1,745.51 | 18,878.97 | 6,121.03 | 0.00 | 0.00 | 0.00 | 18,878.97 | 6,121.03 | 76% | 90% |
| 0.00 | 3,238.88 | 3,238.88 | 7,828.30 | (7,828.30) | 0.00 | 0.00 | 0.00 | 7,828.30 | (7,828.30) | N/A | N/A |
| 250,000.00 | 0.00 | 0.00 | 0.00 | 250,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 250,000.00 | 0% | 0% |
| 1,237,998.00 | 23,834.24 | 66,770.47 | 769,925.11 | 468,072.89 | 20,595.33 | 10,163.00 | 0.00 | 800,683.44 | 437,314.56 | 65% | 74% |
| 67,312.00 | 1,906.77 | 5,341.73 | 61,594.10 | 5,717.90 | 0.00 | 0.00 | 0.00 | 61,594.10 | 5,717.90 | 92% | 109% |
| 67,312.00 | 1,906.77 | 5,341.73 | 61,594.10 | 5,717.90 | 0.00 | 0.00 | 0.00 | 61,594.10 | 5,717.90 | 92% | 109% |
| 1,305,310.00 | 25,741.01 | 72,112.20 | 831,519.21 | 473,790.79 | 20,595.33 | 10,163.00 | 0.00 | 862,277.54 | 443,032.46 | 66% | 76% |

Looking at the **Budget Balance Available** on the **Total Expense** line (at the bottom), spending in aggregate appears to be okay. Project Budget is \$1.3 million, with a current balance (after salary encumbrances and other commitments are subtracted) of \$443K and a Burn Rate at 76%.

| Total Actuals, Committed and Accruals | Budget Balance Available | % Used | Burn Rate % |
|---|-----------------------------|--------|----------------|
| 461,460.29 | 53,350.71 | 90% | 106% |
| 138,868.79 | 24,425.21 | 85% | 101% |
| 89,199.00 | (89,199.00) | N/A | N/A |

If we look at the two **payroll expenditure** lines in this SPFR Summary, **salary and wages for employees** (not including students and casuals) and associated **fringe charges**, the **Burn Rate** here is over 100%.

The screenshot displays a web application interface for Columbia University. The top navigation bar includes 'Open' and 'Create' buttons. The left sidebar contains a 'Bookmarks' menu with several items, including 'Payroll Summary Report - Printable' and 'Payroll Detail Report - Printable', which is highlighted with a blue box. The main content area shows the 'Columbia University Payroll Detail Report' with a 'Run Date: 3/14/2015' and 'Run Time: 4:57:32 AM'. The report includes a table with the following columns: Employee Last Name, Employee First Name, Emplid - UNI, Empl Rod #, Combo Code, Account - Account Description, Department - Department Description, Project/Activity - Project Description, Initiative - Description, Segment - Description, Function - Description, Site - Description, Fund TxnType, Pay Grp, Earn Cd, Txn Beg Dt, End Dt, Period Salary, Reg Fringe, Addl Fringe, A1 Fringe, A2 Fringe, GRA, and Activity Beg Dt, End Dt. The table contains two rows of data for the year 2015, with a 'Totals' row at the bottom.

| Fund TxnType | Pay Grp | Earn Cd | Txn Beg Dt | End Dt | Period Salary | Reg Fringe | Addl Fringe | A1 Fringe | A2 Fringe | GRA | Activity Beg Dt | End Dt |
|---------------|---------|---------|------------|------------|-----------------|-----------------|-------------|-------------|-------------|-------------|-----------------|------------|
| 20 PY | MO1 | REG | 02/01/2015 | 02/15/2015 | 2,677.50 | 755.06 | 0.00 | 0.00 | 0.00 | 0.00 | 07/15/2008 | 06/30/2015 |
| 20 PY | MO1 | REG | 02/16/2015 | 02/28/2015 | 2,677.50 | 755.06 | 0.00 | 0.00 | 0.00 | 0.00 | 07/15/2008 | 06/30/2015 |
| Totals | | | | | 5,355.00 | 1,510.12 | 0.00 | 0.00 | 0.00 | 0.00 | | |

- The **Payroll Summary Report** provides quarterly and project to date (PTD) for all individuals who have worked on the award.
- The **Payroll Detail Report** provides transaction level detail by employee and pay period for the quarterly subtotals reflected on the Payroll Summary.
- Confidential data hidden in screen shot.

| Account | Account Description | Project Budget | Actual to Date (Does not include Accruals) | | | Balance Before Commitment |
|---------|--------------------------|----------------|--|---------------------|-----------------|---------------------------|
| | | | Quarter Actuals | Fiscal Year to Date | Project to Date | |
| 61000 | FINANCIAL AID | 0.00 | 0.00 | 0.00 | 89,199.00 | (89,199.00) |
| 61100 | NONTUITION FINANCIAL AID | 39,722.00 | 0.00 | 0.00 | 0.00 | 39,722.00 |
| 61400 | SUPPLIES AND MATERIALS | 14,635.00 | 0.00 | 0.00 | 3,079.47 | 11,555.53 |
| 63200 | COMPUTER SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 64000 | SERVICES | 58,936.00 | 0.00 | 0.00 | 71,205.62 | (12,269.62) |
| 65000 | SUBCONTRACTS | 171,600.00 | 0.00 | 0.00 | 0.00 | 171,600.00 |
| 65200 | DOMESTIC TRAVEL | 25,000.00 | 0.00 | 1,745.51 | 18,878.97 | 6,121.03 |
| 65300 | INTERNATIONAL TRAVEL | 0.00 | 3,238.88 | 3,238.88 | 7,828.30 | (7,828.30) |
| 68000 | CAPITAL EQUIPMENT | 250,000.00 | 0.00 | 0.00 | 0.00 | 250,000.00 |

Non-salary expense review. There is very little non-salary activity on this particular award in the past quarter. However, three categories of expenditure had charges in previous time periods and may merit review for adjustment to the project budget.

- “Financial Aid” and “International Travel” had charges in prior periods but no project budget
- The “Services” category is over budget
- Are these erroneous charges or does the project budget merit review?

The screenshot displays a web application interface for Columbia University. The top navigation bar includes 'Open' and 'Create' buttons. The left sidebar contains a 'Bookmarks' menu with items such as 'Cover Sheet', 'Sponsored Project Financial - Summary By Budget Category', 'Sponsored Project Financial Report - Detail', 'Payroll Summary Report - Printable', 'Payroll Detail Report - Printable', 'Purchase Order Open Commitment - Printable', and 'Project Cost'. The main content area shows the 'Columbia University Payroll Detail Report' with a header indicating the run date (3/14/2015) and run time (4:57:32 AM). Below the header is a table with columns for Employee Last Name, Employee First Name, Emplid - UNI, Empl Rod #, Combo Code, Account - Account Description, Department - Department Description, Project/Activity - Project Description, Initiative - Description, Segment - Description, Function - Description, Site - Description, Fund TxnType, Pay Grp Earn Cd, Txn Beg Dt, End Dt, Period Salary, Reg Fringe, Addl Fringe, A1 Fringe, A2 Fringe, GRA, and Activity Beg Dt, End Dt. The table contains two rows of data for the year 2015, with a 'Totals' row at the bottom.

| Fund TxnType | Pay Grp Earn Cd | Txn Beg Dt | End Dt | Period Salary | Reg Fringe | Addl Fringe | A1 Fringe | A2 Fringe | GRA | Activity Beg Dt | End Dt |
|---------------|-----------------|------------|------------|-----------------|-----------------|-------------|-------------|-------------|-------------|-----------------|------------|
| 20 PY | MO1 REG | 02/01/2015 | 02/15/2015 | 2,677.50 | 755.06 | 0.00 | 0.00 | 0.00 | 0.00 | 07/15/2008 | 06/30/2015 |
| 20 PY | MO1 REG | 02/16/2015 | 02/28/2015 | 2,677.50 | 755.06 | 0.00 | 0.00 | 0.00 | 0.00 | 07/15/2008 | 06/30/2015 |
| Totals | | | | 5,355.00 | 1,510.12 | 0.00 | 0.00 | 0.00 | 0.00 | | |

The **Payroll Summary Report** provides quarterly and project to date (PTD) for all individuals who have worked on the award. The **Payroll Detail Report** provides transaction level detail by employee and pay period for the quarterly subtotals reflected on the Payroll Summary.

Run Date: 4/16/2015
Run Time: 11:38:14AM

Project Period: 08/01/2011 - 07/31/2015
Activity Period: 08/01/2011 - 07/31/2015
Award Period: 08/01/2011 - 07/31/2015

confidential data hidden

| Invoice ID or Cash Batch ID / Date | Source | Description | Amount |
|---------------------------------------|--------|--------------------------|-----------|
| 1306057-082914 | AP | PRINCETON UNIVERSITY | 16,530.77 |
| | 85020 | SUBCONTRACTS OUT OF MTDC | 18,530.77 |
| | 85000 | SUBCONTRACTS | 18,530.77 |
| | | Total | 18,530.77 |

If there are **Sub-Awards** on your grant, the **SPFR Detail Report** reflects individual payments made to subs in the quarter. Such payments need to be reviewed with **heightened focus** as they should be commensurate with the scientific progress made during that quarter. If you don't recognize an expense, you may want to ask your administrator for additional information.

Columbia University
Sub-Award Purchase Order (SAPO) Budget vs. Encumbrance Report
As of April 16, 2015

Report ID:
Run ID:
Project ID:
Activity ID:

| SAPO ID | Subaward/Vendor Name | Natural Account/ SubCode | SUMMARY | | | | ARC | | | | SAPO Amount* | E |
|--------------------------|----------------------|-----------------------------|-----------------------|-------------------|------------------|---------------------|----------------------|---------------------|---------------------|-----------------|--------------|---|
| | | | Total SubAward Budget | Total SAPO Amount | Total Expenses** | Current Encumbrance | Budget Balance Avail | Change Order Amount | Current SAPO Amount | ARC AP Expenses | | |
| confidential data hidden | | | n/a | n/a | 25,000.00 | - | n/a | - | 25,000.00 | 25,000.00 | 25,000.00 | |
| confidential data hidden | | | n/a | n/a | 52,615.24 | 292.76 | n/a | - | 52,908.00 | 52,615.24 | 52,908.00 | |
| confidential data hidden | | | 77,908.00 | 77,908.00 | 77,615.24 | 292.76 | - | - | 77,908.00 | 77,615.24 | 77,908.00 | |
| confidential data hidden | | | n/a | n/a | 213,195.76 | (292.76) | n/a | 107,961.00 | 212,903.00 | 213,195.76 | - | |
| confidential data hidden | | | 212,903.00 | 212,903.00 | 213,195.76 | (292.76) | - | 107,961.00 | 212,903.00 | 213,195.76 | - | |

The **SAPO** (sub award purchase order) **Report** provides budgeted totals for sub awards, current encumbrance, and the history of amounts converted from our old to our new financial system.

The “Total SAPO Amount” will not include any SAPOs requested that have failed budget check; SAPOs are not reflected as encumbrances until they are approved.

See the [SAPO Report job aid](#) for more information on how to read this report.

| Account | Account Description | Project Budget | Actual to Date (Does not include Accruals) | | | Balance Before Commitment |
|----------------------|----------------------|----------------|--|---------------------|-----------------|---------------------------|
| | | | Quarter Actuals | Fiscal Year to Date | Project to Date | |
| 65300 | INTERNATIONAL TRAVEL | 0.00 | 3,238.88 | 3,238.88 | 7,828.30 | (7,828.30) |
| 68000 | CAPITAL EQUIPMENT | 250,000.00 | 0.00 | 0.00 | 0.00 | 250,000.00 |
| Total Direct Expense | | 1,237,998.00 | 23,834.24 | 66,770.47 | 769,925.11 | 468,072.89 |
| 69800 | F&A DEDUCTION | 67,312.00 | 1,906.77 | 5,341.73 | 61,594.10 | 5,717.90 |
| Total F&A Expense | | 67,312.00 | 1,906.77 | 5,341.73 | 61,594.10 | 5,717.90 |
| Total Expense | | 1,305,310.00 | 25,741.01 | 72,112.20 | 831,519.21 | 473,790.79 |

Back on the **SPFR Summary**, it is always good practice to review the **F&A DEDUCTION** (facilities & administrative) expenditure lines, also known as indirect or overhead costs. If these numbers vary significantly from expectation, further investigation may be warranted. Please raise any questions about the F&A deduction with your administrator.



Documenting Your Review

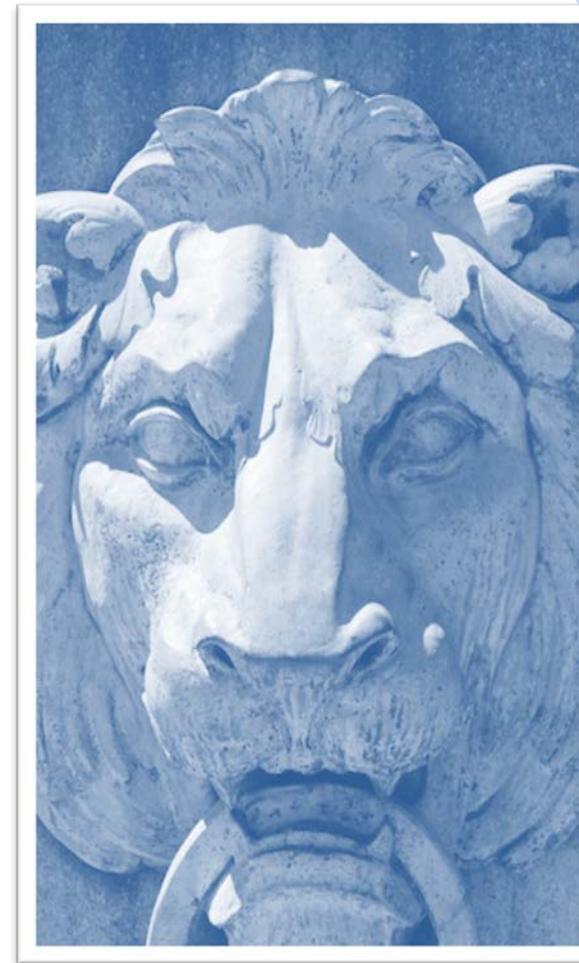
Specific action and archiving guidance will come from your school or department

Options may include using the WebViewer **Project Review** template which includes the following sections:

- Review language
- PI signature
- Administrator signature
- Space for notes about your review or questions/errors/follow-up items

Learn More ...

- **Uniform Guidance** and related policies on the [SPA website](#)
- **Quarterly Financial Review** page on the [Finance Gateway](#) includes a helpful short training video
- Related [job aids](#) and other resources on the **Finance Training** site
- **Finance Service Center** by phone or [on the web](#)



<http://finance.columbia.edu/content/finance-service-center>

Or call (212) 854-2122