

Managing Sponsored Projects

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Table of Contents

Managing Sponsored Projects	2
Managing Sponsored Projects	3
Project Costing.....	4
Project Costing Overview	5
ChartFields for Project Costing	6
Project and PC Business Unit	7
Project Activity	9
Initiative, Segment and Site	11
Funds.....	12
What's Changing?	14
Project Ranges and Definitions.....	15
Project Costing Processes	16
ARC Module Integration	17
ARC Module Integration Overview	18
Commitment Control	19
General Ledger	20
Accounts Payable.....	21
Managing Sponsored Projects Overview	22
Workflow of a Project Lifecycle.....	23
Managing Sponsored Projects Process.....	24
Roles and Responsibilities	25
Creating a Project	27
Project Set-Up (NOA Received).....	28
Advance Project.....	29
Creating a Project and Activity	30
Cost Sharing.....	31
Adding Team Members to a Project	33
Sub-Awards	34
Project Information Notification (PIN) Report	35
Project Budgets	37
Project Encumbrance	38
Modifying a Project and Activity	39
Modifying a Project and Activity Overview	40
Spending on a Project and Activity	41
Spending on a Project and Activity.....	42
Cost Transfers.....	43
Financial Reporting and Invoicing.....	44
Sponsored Project Financial Report.....	45
Closing Out a Project and Activity	46
Closing Out a Project and Activity Overview.....	47
Closeout Process.....	48
Project Lifecycle Reporting and Monitoring	50
Project Costing Reports Overview	51
F & A Recovery Report	52
Project Cost Overrun Report.....	53
Key Terms	54
Check Your Understanding	55
Check Your Understanding Answers.....	56
Training Acknowledgment	57
Course References	58
Glossary	59



Training Guide

Managing Sponsored Projects



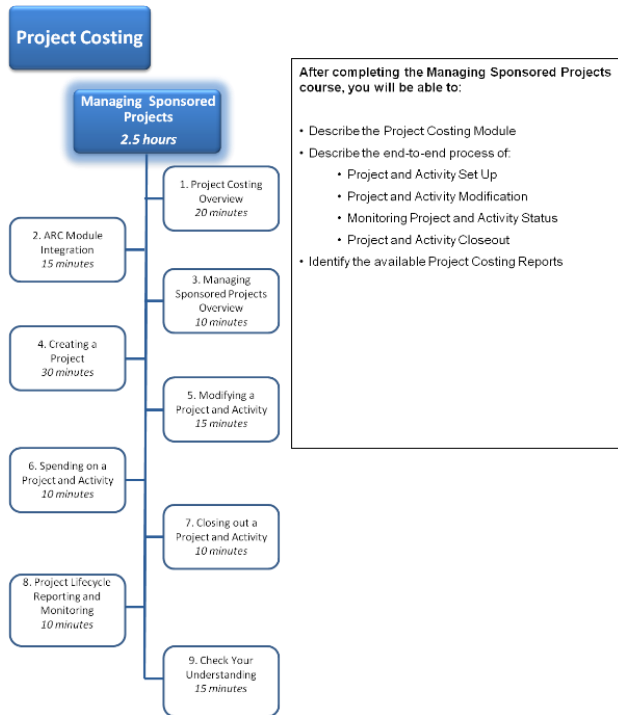
Managing Sponsored Projects



Managing Sponsored Projects

This is the *Managing Sponsored Projects* course within the *Project Costing* curriculum.

If you need a reminder on how to navigate through this course using ARC's Web-Based Training tool (WBT), click [here](#) for a quick reference guide.





Project Costing

This is the *Project Costing* lesson of the *Managing Sponsored Projects* course. Upon completion of this lesson, you will be able to:

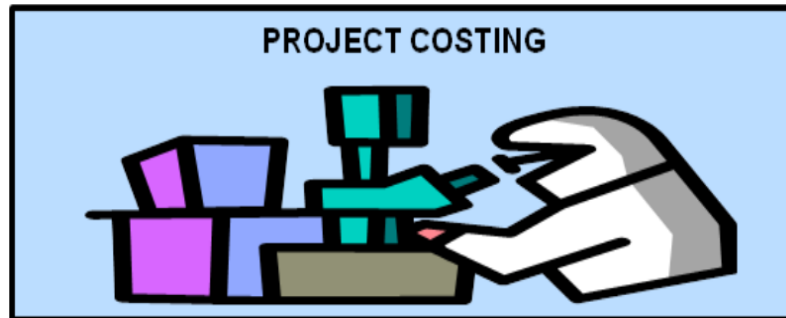
- Outline the scope of Project Costing
- Identify the benefits of implementing ARC provided by Project Costing
- Describe the various Projects and Activities

Estimated time needed to complete lesson: 20 Minutes

Project Costing Overview

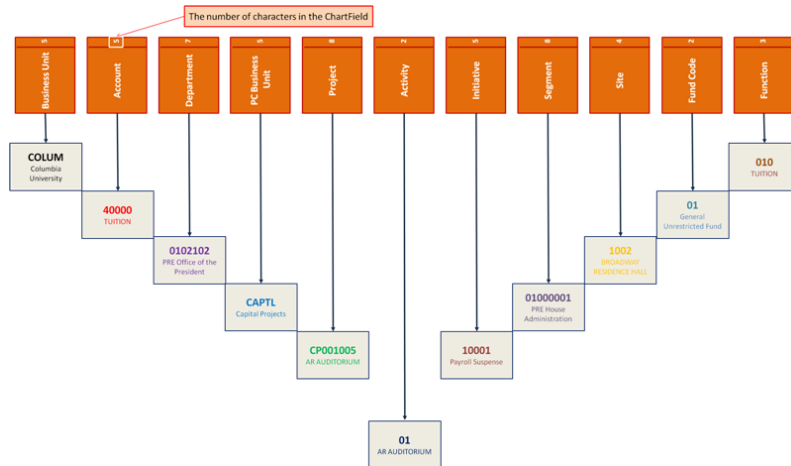
Project Costing is a module within ARC that collects and tracks financial information for Sponsored, Capital, and Designated Projects. This includes transactions and balances over the life of the Project which usually exceeds a single fiscal year.

Project Costing can be thought of as a repository of Project information for budgeting, sponsor billing, and reporting purposes.



ChartFields for Project Costing

As mentioned in the *Introduction to ARC* course, each ChartField tells us something about a transaction:



The following ChartFields are directly associated with the Project Costing module:

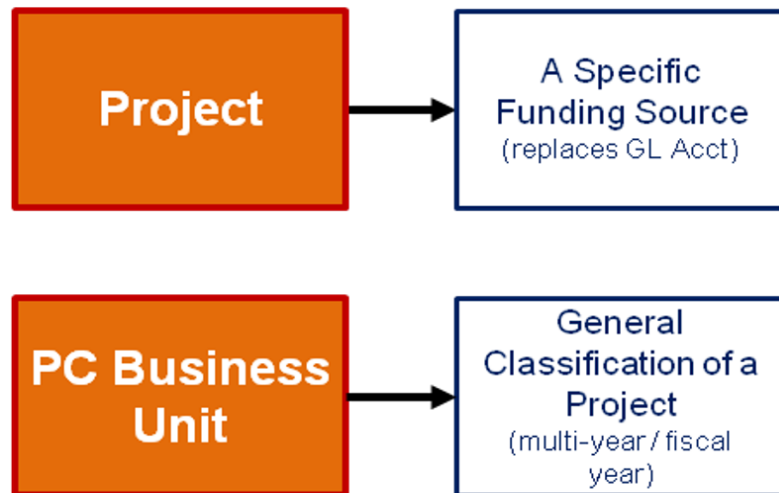
- PC Business Unit
- Project
- Activity
- Initiative
- Segment
- Site
- Fund

Each will be defined in the following sections.

For a print friendly version of the chart above, [click here](#).

Project and PC Business Unit

Project and Project Costing (PC) Business Unit ChartFields:



PC Business Unit

PC Business Units group Project types into the broad categories of General, Sponsored, or Capital. Sponsored Projects, which have “SPONS” PC Business Unit designations, are created by Sponsored Projects Administration (SPA).

All Non-Sponsored Projects are created by the Controller's Office Financial Reporting & Operations group (FR&O).

Examples of Sponsored Projects include Federal Government Grants & Contracts and Private Grants & Contracts.

Project

A Project represents a unique funding source, and all transactions are associated with a Project. Each Project will have at least one Activity, and some Projects will have multiple Activities (Activities are described in the next section).

Projects are displayed as 8-character alphanumeric values, for example, GG001004.

The two-letter prefix (GG) refers to the Project Range, while the 6 numbers that follow (001004) represent the unique Project number.

A Project:

- Must have a start date and end date

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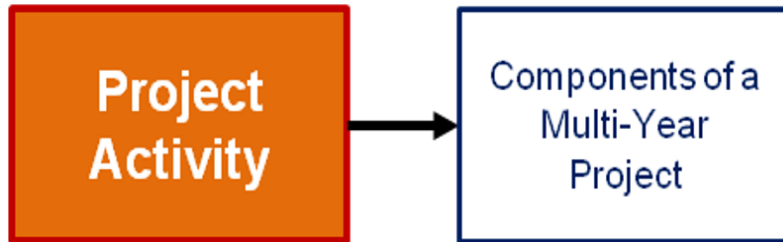
Managing Sponsored Projects



- Could represent funds that are either restricted, temporarily restricted, or unrestricted in nature
- Is owned by a specific Department, though associated transactions can originate from multiple Departments

Project Activity

Project Activity ChartField:



Project Activity

For Sponsored Projects, a Project Activity can further define a budget period or scope of work. At least one Activity is required for a Project.

Activities are identified by a 2-character numeric value following the Project, for example, GG001004-01.

For Sponsored Projects, Activities are internal mechanisms aimed at helping researchers and research administrators manage their funding over the life of a Project. Funding agencies may require multi-year or complex Projects to have unique and identifiable budget periods or scopes and, as a consequence, multiple Activities. In addition, multiple Activities may be requested to segregate research done by academic Departments if more than one is involved in the same research Project.

For example, a government grant may be awarded to a faculty member in the department of Biological Sciences as a result of a research proposal she submitted. As the Principal Investigator of the Project, she may have proposed that a colleague of hers within the Department of Neurology complete one phase of the overall research Project due to his experience with the research subject and his access to specialized equipment. If he agrees to assume responsibility for this research segment and the proposal is awarded, the Principal Investigator would work with SPA to create an Activity which would segregate expenditures related to the research conducted by the Neurology faculty member.

Training Guide

Managing Sponsored Projects



Project represents award

GG001004



Activity represents each scope,
similar to the SL in FAS



Biological Sciences
GG001004-01



Neurology
GG001004-02



Initiative, Segment and Site

Aside from the Project, PC Business Unit, and Project Activity described earlier, the following are other important ChartFields for the Project Costing module:

- **Initiative:** *what* program or activity took place
- **Segment:** by *who* it took place
- **Site:** *where* it took place (particular location)

FAS tracks in
one place

Subledger
Account

= Description of the
activity

FAS

Building
#

In ARC there are
two ChartFields

Initiative

= Program
Name/Type

Segment

= Detail Level (e.g.,
Physician's Name)

ARC

Site

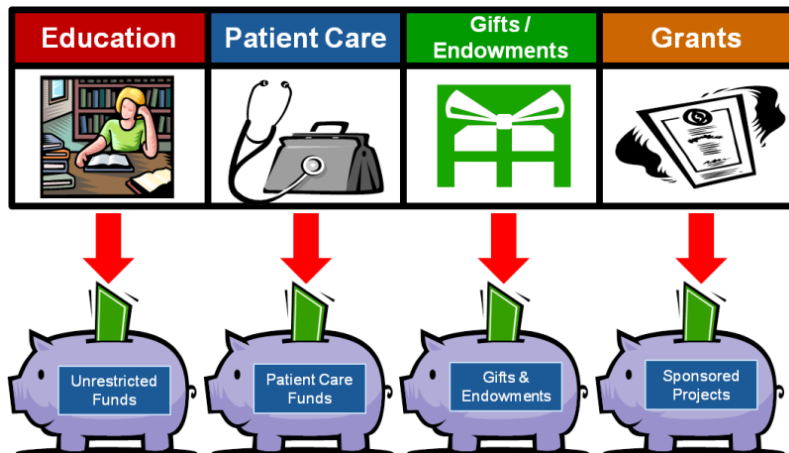
Training Guide

Managing Sponsored Projects



Funds

Funds are used to capture funding sources by high level category. An example is Government Grants & Contracts. There are different types of “Funds” with different restrictions that must be tracked separately.



A Ledger in FAS (for example, 1 - Unrestricted, 4 - Designated, 5 - Government) is comparable to the Fund in ARC.

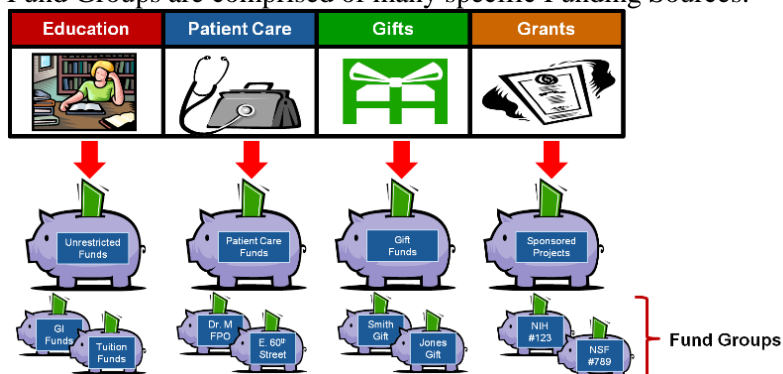
FAS = Ledger

ARC = Fund

Fund Code	Description
01	General Unrestricted Fund
10	Patient Care
20	Government Grant and Contract
24	Private Grant and Contract
30	Operating Gifts-UR
33	Operating Gifts-TR
40	Endowment Principal-UR
43	Endowment Principal-TR
45	Endowment Principal-PR

Each Fund has a value and a description

Fund Groups are comprised of many specific Funding Sources.



A GL Acct in FAS is the same as a Project in ARC.



Training Guide Managing Sponsored Projects

FAS =

GL Acct OR Mapcode

 ARC =

Project

Project	Project Descr
UR005896	GENERAL UNRESTRICTED
GG003962	GOVERNMENT GRANT EXAMPLE A
GG005751	GOVERNMENT GRANT EXAMPLE B
PG043201	PRIVATE GRANT EXAMPLE
GT002007	JONES GIFT
GT003075	ANDREWS GIFT
EN001800	ENDOWMENT EXAMPLE A
EN001802	ENDOWMENT EXAMPLE B

Each Project has its own unique value, the first two alphas indicate the Fund Type



What's Changing?

The FAS Chart of Accounts does not equal ARC's Chart of Accounts, but many FAS components are used in the new Chart of Accounts with a different (or similar) name.

The following diagram shows how FAS components are translated into some of ARC's Project Costing ChartFields:

FAS

SubCode	Ledger	GL Mapcode	Dept/Sub/ Sub or BU/MU	Building #	SL Account	COB Line
---------	--------	------------	------------------------	------------	------------	----------

ARC

Account	Fund	Project	Dept	Site	Initiative / Segment	Function
---------	------	---------	------	------	----------------------	----------



Project Ranges and Definitions

Below is a table depicting the different Project Types, and the associated Project Ranges. Those highlighted in yellow are examples of Sponsored Project Types and Project Ranges.

As noted earlier, Sponsored Projects have “SPONS” PC Business Unit designations and are created by Sponsored Projects Administration (SPA). All other Projects are created by the Controller's Office Financial Reporting & Operations group (FR&O).

Description	Project Type Name	Project Range
Federal Gov Grants Contracts	SPFED	GGxxxxxx
State Gov Grants Contracts	SPSTA	
Local Gov Grants Contracts	SPLCL	
Oth St/Lcl Gov Grants/Contract	SPOTH	
Private Grants/Contracts	SPPRV	PGxxxxxx
P&S Industry Clinical Trial	SPIND	INxxxxxx
Unrestricted	UNRST	URxxxxxx
Unrestricted- Designated Proj	UNDSG	
Unrestricted- Agency	UNAGN	AGxxxxxx
Patient Care- Faculty Practice	PCFAC	PCxxxxxx
Patient Care- NYPH	PCNYP	
Patient Care- Other Hosp Affiliations	PCAFF	
Patient Care- MSA	PCMSA	
Patient Care- Other Activities	PCOTH	GTxxxxxx
Gifts	GIFTS	
True Endow- No HDV Limitation	EHDVN	ENxxxxxx
True Endow- HDV Limitation	EHDVY	
Quasi-Endowments	EQUAS	
Term Endowment (TR)	ETERM	SLxxxxxx
Student Loan- Non-Govt	SLNON	
Student Loan- Federal	SLFED	All Ranges
Proxy Project	PROXY	
Capital Project	CAPTL	CPxxxxxx
Mandatory Cost Share	CSMAN	All Ranges
Voluntary Committed Cost Share	CSVOL	All Ranges

For a print friendly version of the table above, [click here](#).

The **Project Type** is the attribute which further defines the Fund ChartField and is used primarily for Reporting.

Examples include "SPFED," which represents Federally Sponsored Projects, and "SPPRV."

The **Project Range** is a two letter prefix and supports user recognition of the Project Type.

For example, a Sponsored Project number would be GG001004. As you can see, it is 8 characters, and begins with a “GG”, which shows the Project Range, indicating that the project is a Government Grant or Contract.



Project Costing Processes

Within the Project Costing module, there are specific processes that will have key benefits for the way business is conducted. Here is a table of Project Costing processes and key benefits.

Process	Benefits
Account Planning & Management	<ul style="list-style-type: none"> Improved Chart of Account design Ability to track, manage, and report fiscal year-to-date and project life-to-date activity Ability to capture more Project demographic data for management and reporting (i.e., PI, sponsor information, billing rules)
Inquiries & Reporting	<ul style="list-style-type: none"> Ability to view all activity posted to the project/grant (encumbrances, expenses, revenue) online and via reports
Project Setup and Maintenance	<ul style="list-style-type: none"> Easily report total project period by Project ID, multiple scopes by budget period or individual scopes by Activity ID Track many additional key attributes, such as effective dated F&A rates
Cost Transfers	<ul style="list-style-type: none"> All non-salary cost transfers will be submitted by departments directly in ARC ARC will route the cost transfer based on workflow; SPF approval is required on cost transfers where applicable
F&A (ICR) / Admin Fee	<ul style="list-style-type: none"> Calculated and posted nightly based on current daily activity All rates will be maintained by Activity ID
Sponsored Project Revenue Recognition	<ul style="list-style-type: none"> All Government and Private Grant and Contract revenue will equal expense, excluding P&S Industry Clinical Trial Calculated and posted nightly based on current daily activity Payments in excess of expense will be accounted for as deferred revenue and systematically reduced as expenses are incurred
Manage Cost Share	<ul style="list-style-type: none"> Ability to associate an unrestricted Project ChartField with a Sponsored Project Ability to query to monitor committed cost share amount to actual spending
Project Closeout	<ul style="list-style-type: none"> Availability of multiple statuses to implement a gradual closeout of Projects Ability to control transactions based on the status of the Project



ARC Module Integration

This is the *ARC Module Integration* lesson of the *Managing Sponsored Projects* course. Upon completion of this lesson, you will be able to:

- List and describe the ARC modules that integrate with Project Costing
- List other modules that integrate with Project Costing

Estimated time needed to complete lesson: 15 Minutes

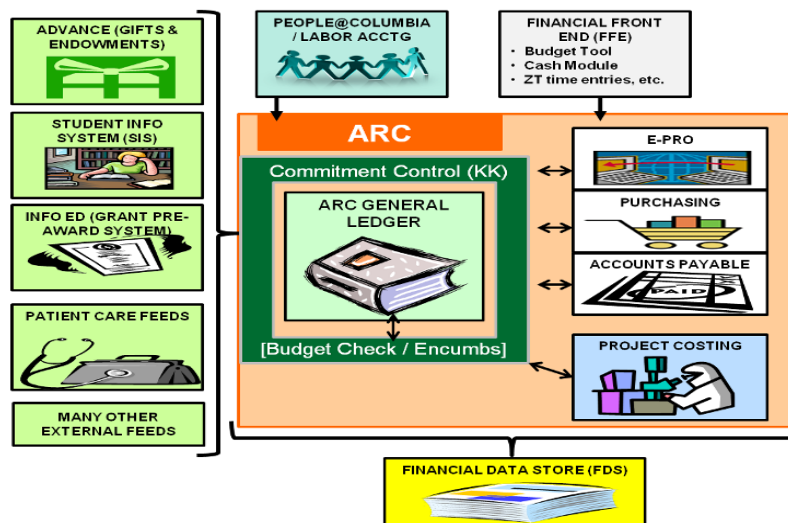
ARC Module Integration Overview

As depicted in the diagram below, the ARC Modules integrate directly with Project Costing, including:

- Commitment Control
- General Ledger
- Procurement/Accounts Payable

The following systems will also integrate with ARC Project Costing:

- InfoEd (pre-award system)
- Financial Data Store (FDS)



Throughout this lesson, we will dive into a few ARC Modules and show how each interfaces with the Project Costing Module.

Commitment Control

Commitment Control is a module that enables us to manage expenditures against budgets.

Specifically, Commitment Control allows us to:

- Track budget to actual activity for revenues and expenses
- Track both fiscal and Project life budgets for a single Project in ARC
- Control overspending on Capital Projects

Budget checking is the process of verifying whether a budget exists for a specific combination of ChartFields. Below is a table that demonstrates the types of Controls available through the Commitment Control module.



TRACK WITHOUT BUDGET

- Track transactions even if no budget row is set up
- All transactions pass without error
- A warning is generated if the transaction has a valid budget row but the amount exceeds the budget tolerance



TRACK WITH BUDGET

- An error is generated if the transaction does not have a valid budget row
- A warning is generated if the transaction has a budget row but the amount exceeds the budget tolerance



CONTROL

- Transactions that exceeds the budget tolerance will be stopped during the budget checking process
- No further processing can be performed until the transaction is corrected or the budget is updated by an authorized user
- Only applicable on Capital Projects at CU

For Sponsored Projects, the Fiscal Expense Budget is Track **without** Budget and the Project Life Expense Budget is Track **with** Budget.

General Ledger

The General Ledger module is the 'book of record' for Columbia University.

While the General Ledger is a standalone module, it is connected to the other modules in ARC as well as various integrating systems. This integration occurs because the other modules and systems create accounting entries that are passed to the General Ledger for posting. From this posted accounting data, one can obtain both detail and summary accounting information and produce numerous financial reports for your Department, School, or Administrative Unit.



Accounts Payable

The Accounts Payable (AP) module enables the University to transact with vendors, suppliers, and employees in an efficient and effective way.

Through the Accounts Payables process in ARC, once vouchers have been approved and successfully budget checked, they will be posted to the General Ledger.





Managing Sponsored Projects Overview

This is *Managing Sponsored Projects Overview* lesson of the *Managing Sponsored Projects* course. Upon completion of this lesson, you will be able to:

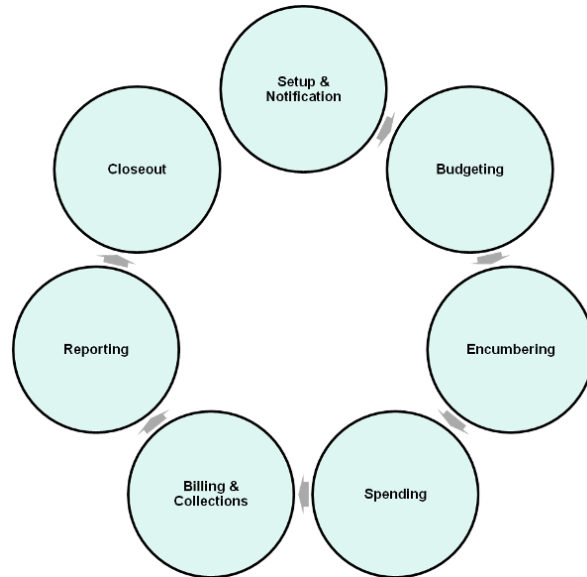
- Identify the various roles and responsibilities involved in the Project and Activity management process

Estimated time needed to complete lesson: 10 Minutes

Workflow of a Project Lifecycle

The diagram below represents the Project Lifecycle.

The Setup & Notification, Spending, Billing & Collections, Reporting, and Closeout stages are the Project lifecycle stages that we will be discussing in this course.



Managing Sponsored Projects Process

Sponsored Projects are grants, contracts, cooperative agreements, and other mechanisms awarded to the University and funded by a Federal, State, Local Government or a Private entity known as the "Funding Agency." The steps in the Project setup process are similar to the set up of an Account in FAS:



The proposal development process involves the applicant (Principal Investigator), Department Administrator(s), other administrative coordinators within the Department, and Project Officers within Sponsored Projects Administration (SPA).

Usually, the Principal Investigator prepares a proposal that addresses the scientific and budgetary requirements of the funding agency in collaboration with other faculty research members and administrative staff. When finalized, the proposal is reviewed by the SPA Project Officer, and then sent to the funding agency by the SPA Project Officer as they have official signatory authority on behalf of the University.

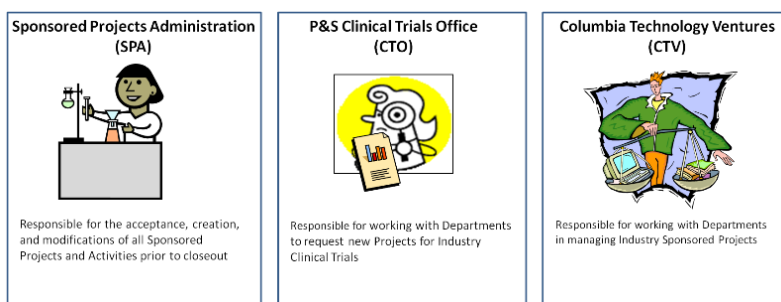
In the event that a proposal is selected for funding through the Funding Agency's competitive review process, Columbia will receive a Notice of Award (NOA) which will initiate the award review and acceptance process.

The NOA is the official document from the Funding Agency outlining the amount of funds awarded, the Project period dates, and terms and conditions for reporting and spending. SPA must have the NOA, Institutional Review Board (IRB), Institutional Animal Care (IAC), and Use Committee (UC) approvals (when applicable) in order to create a Sponsored Project in ARC. An exception to this is the Advance Project process, described later in this training.

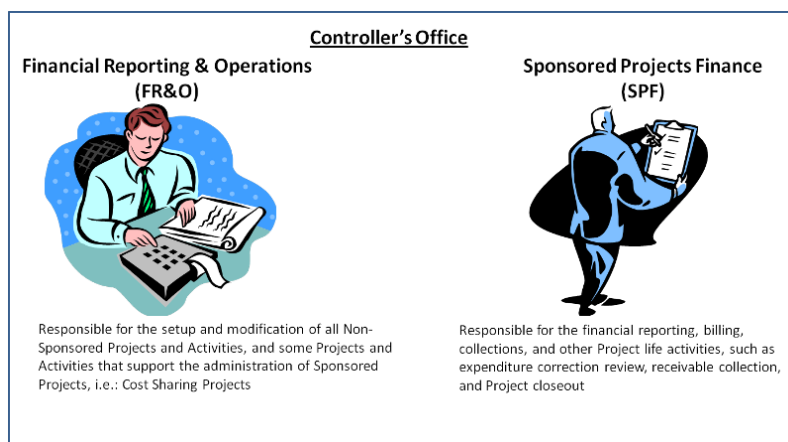
Roles and Responsibilities

There are several groups that have roles in the management of Sponsored Projects.

Offices involved in the administration of Sponsored Projects include Sponsored Projects Administration (a unit of the office of the Executive Vice President for Research), the Physicians and Surgeons Clinical Trials Office, and the Office of Columbia Technology Ventures.



Within the Controller's Office, two units that are heavily involved in managing both non-Sponsored and Sponsored Projects: Financial Reporting & Operations, and Sponsored Projects Finance.



The Department Administrators also play a role in the Sponsored Projects Lifecycle.

**Departments/Department
Administrators (DA)**



Responsible for applying expenses, monitoring Projects monthly, and for collaborating with SPF on compliance requirements, such as financial reporting and invoicing. Supports the Principal Investigator in managing their Sponsored Projects in compliance

Note: Office of Alumni Development will request new Gift Projects



Creating a Project

This is the *Creating a Project* lesson of the *Managing Sponsored Projects* course. Upon completion of this lesson, you will be able to:

- Understand the process and workflow to create a Sponsored Project
- Understand the roles and responsibilities of all parties involved in the process of creating a Project
- Understand the Project Information Notification (PIN) report

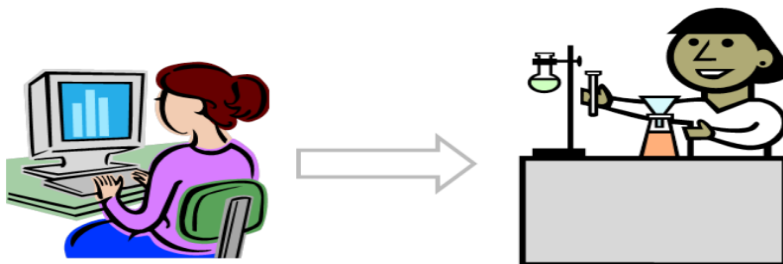
Estimated time needed to complete lesson: 30 Minutes

Project Set-Up (NOA Received)

For Sponsored Projects, SPA sets up Projects upon receipt of the Notice of Award (NOA), in coordination with the Department.

Imagine that a Faculty member within Department of Biological Sciences is granted a multi-year award. As the Principal Investigator (PI), they need a Project set up to represent the entire multi-year research Project, as well as an Activity to segregate expenses for the first year of the award.

The Project Officer from SPA will review the NOA, work with the Principal Investigator to finalize the budget on the award, and coordinate with the SPA Financial Analyst to set up the Project and Activity in ARC. The set up of future budget periods (activities in ARC) is dependent on how the Funding Agency commits to providing the funds, detailed in the NOA, Amendment, or Modification.



There are, however, some exceptions to the "Creating a Sponsored Project" process. The next section will walk through these exceptions.



Advance Project

Advance Projects provide PIs with an opportunity to initiate and begin incurring research expenses prior to both the University's receipt of a NOA, and the subsequent acceptance of the award. Advance Projects allow PI's and Departments to record and track expenditures appropriately and eliminate the need to charge other non-Sponsored ChartStrings.

If an Investigator is expecting an award or subcontract to start on a given date, but the NOA has been delayed, a Project can be established prior to its receipt by submitting a "guarantee letter" to SPA, signed by the PI and their Dean, Chair, or Director. SPA will request that the PI complete a budget demonstrating how the Advance grant funds will be spent over the specified period of time without causing a deficit. Upon approval, SPA will enter the provided budget into InfoEd . The InfoEd budget will then feed into ARC, at which point spending on the Advance Project can commence.

Creating a Project and Activity

Creating a Project

Once SPA receives and reviews the Notice of Award (NOA) from the funding agency and has worked with the Department on a finalized budget with any additional Project details, they will create the Project in InfoEd. InfoEd will send new Projects and Activities to ARC on a nightly basis.



Creating an Activity

Activities can be thought of as the Sub-Ledger accounts in FAS that are set up for a specific scope of work or restricted budget period. Breaking down a Project into separate Activities enables one to efficiently manage and analyze the costs of the Project by scope of work or budget period. SPA will always create at least one Activity for each Project during the Project setup process.

For Sponsored Projects, Activities may serve as internal mechanisms to help Principal Investigators and Administrators manage their funding over the life of the Project. Sponsors may also require recipients of multi-year or complex Projects to report by budget periods or scopes and, as a consequence, Projects must have multiple Activities.

For Sponsored Projects, you can group similar Activities together for reporting and analysis using Activity Types. Activity Types group together different Activities into Budget Periods (e.g. BP001, BP002, BP003).

An Activity is created when a research Project awarded to a PI contains several components to it, requiring separate budgets for tracking each component's financial activity. SPA, in collaboration with the Department, can setup Activities in ARC; Activities can be added to a Project at any point, and several Activities can be added at one time.

Once a Project has been created, SPA will notify the PI, Department Administrator, and SPF that a Sponsored Project has been set up in ARC. Independently, the PI, Department Administrator, and SPF should run the Project Information Notification (PIN) report to review and confirm the NOA agreement with Project attributes determined by SPA.



Cost Sharing

In some instances, Funding Agencies may require a portion of total research expenses to be funded by a different source (i.e. Institutional Funds); this is known as Cost Sharing.

There are two common types of Cost Sharing - *Mandatory* and *Voluntary Committed*.

A *Mandatory Cost Sharing* obligation results from the primary Funding Agency's requirement that a portion of total costs be paid for by funds other than their own in the event that the proposal is selected for funding.

A *Voluntary Committed Cost Sharing* obligation results from the Principal Investigator's offer to supplement the award budget provided by the primary Funding Agency with alternate sources of funding in the event that the proposal is selected for funding.

A separate Unrestricted Project should be set up to segregate both Mandatory and Voluntary Committed Cost Sharing expenses. Creating a unique Cost Sharing Project helps the University track its commitment to cover a designated portion of Project related costs.

Should a grant or contract have a Cost Sharing requirement, the Department Administrator is responsible for requesting that a non-Sponsored Project be created by FR&O. Once this is done, the Department Administrator must inform SPA of the Cost Sharing Project's identifiers so that the non-Sponsored Cost Share Project can be tracked and reported alongside the Sponsored Project. The Project Information Notification, a report discussed below, will highlight the Cost Share project number associated with a given Sponsored Project.

Mandatory Cost Sharing Process

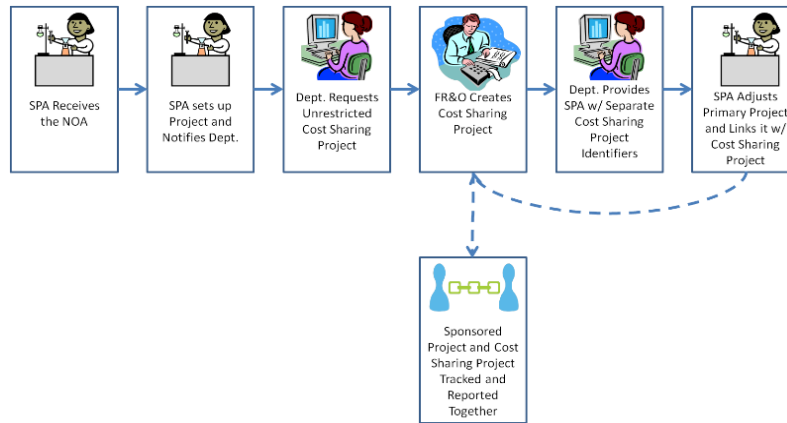
With the implementation of ARC, a new process for management of Mandatory Cost Sharing will be implemented.

SPA will set up the Sponsored Project upon receipt of the NOA, and send a communication to the Department indicating that the Project has been set up. The Department must then request that a separate unrestricted Cost Sharing Project be set up by the Controller's Office FR&O group.

Once this Cost Sharing Project is created, the Department must provide SPA with the Project Identifiers for the separate Cost Sharing Project. SPA will adjust the Primary Project set up, linking it with the recently created Cost Sharing Project so that they are tracked and reported together.

Training Guide

Managing Sponsored Projects



If SPA is not informed of the Cost Sharing Project number within 60 days of the Sponsored Project set up, SPA will initiate the process of placing the project on “Hold” status.

“Hold” status stops any transactions, including salary, from being applied to the Sponsored Project. “Hold” status will be removed when Cost Sharing Project identifiers are provided to SPA.





Adding Team Members to a Project

ARC will provide titles for team members, such as identifying the Project Manager and all titles of other team members (see examples below). For Sponsored Projects, SPA will add team members into InfoEd the same time a Project is created. Once SPA adds team members and sets up the award, the Project Information Notification (PIN) will be made available for the Department(s) to run the PIN Report and view the team members.

Here is a list of available Project Roles available in ARC and their descriptions:

Project Role	Description
PI	Principal Investigator
CO-I	Co-Investigator
SCOPE-I	Scope Investigator
OTHER KEY	Other Key Personnel
FELLOW	Fellow
SPA FA	SPA Financial Analyst
REPORT ACCESS	Report Access

The Project and Activity Team identifies the people responsible for the Project or Activity. ARC will provide expanded roles for team members.

For example, if a Department Administrator wanted to query a listing of all Projects where the faculty member is the Principal Investigator, then they could retrieve a listing of all Projects where the faculty member has a role of “Principal Investigator.”

The "Fellow" role should be the recipient of a fellowship. Often, the NGA names the fellow as the Principal Investigator, but Columbia PI policy does not allow a fellow to be the PI of an account, without a PI waiver. Currently, the fellow is named as “Responsible Person 2”, so one can think of the “Fellow” role as replacing this usage of RP2.

“Other Key Personnel” is a way to name other people on the project team. This would be used for anyone who is key personnel but not the PI, Co-Investigator, or Fellow.

In addition, the Project and Activity Team can assist in facilitating access to a specific Project or Activity. If there is an employee that requires access to a specific Project, but doesn’t need access to an entire department, then that person could be added to the Project Team with the “Report Access” role.

Training Guide

Managing Sponsored Projects



Sub-Awards

Sub-awards will be budgeted to a single budget account, even if there is more than one sub-award on a given Project. Spending on sub-awards will occur on two different accounts, “MTDC In” and “MTDC Out,” the balances of which Department Administrators will be able to determine via the Purchase Order (PO) Inquiry page. Although the sub-award name will not be listed on the report, the PO ID will take the place of the sub-award name. Once on the PO Inquiry page, one can view the Encumbrance Balance.

Purchase Order Inquiry

Purchase Order

Business Unit: COLUM PO Status: Dispatched
 PO ID: 0000000002 Budget Status: Valid
 Change Order: 1

Header

PO Date: 04/22/2012
 Vendor Name: DELL MARKETING
 Vendor ID: 000013536 [Vendor Details](#)
 Buyer: HOROWITZ, HUGH
 A

PO Reference:
[Header Details](#) [All RTV](#) [Document Status](#)
[Header Comments](#) [Matching](#)
[Change Order](#) [Activity Summary](#)

Backorder Status: Not Backordered
 Receipt Status: Received
☐ Hold From Further Processing

Amount Summary

Merchandise:	1,100.00
Freight/Tax/Misc.:	0.00
Total:	1,100.00 USD
Encumbrance Balance:	1,100.00 USD

Lines

Line	Item ID	Item Description	Category	PO Qty	UOM	Merchandise Amount	Status		
1		Desktop Intel Core i5	43210000	1.0000	EA	850.00 USD	Approved		
2		Monitor 22 inch	43210000	1.0000	EA	250.00 USD	Approved		

The Encumbrance Balance for the PO is available here.



Project Information Notification (PIN) Report

After a Project has been created, a PIN (Project Information Notification) Report will be made available for the responsible Departments and Team Members to access. The PIN is generated in ARC and details all Project and Activity attributes for all Project Types, such as Description, Owning Department, and Team.

SPA will continue to notify Departments when there is a significant change to attributes on the Project or Activity. The PIN Report is replacing the FFE Account Inquiry Report and Sponsored Project Budget Authorization (SPBA) Report.

COLUMBIA UNIVERSITY
IN THE CITY OF NEW YORK

Columbia University
PIN - Project Information Notification

Project Detail

Project General

PC BU	GENRL	General Projects
Project ID	URS00001	Test Unrestricted Project
Date Created	4/10/2012	

Project Demographics

Project Start Date	7/1/2011	
Project End Date	6/30/2012	
Owning Department	010200X	PRE Presid
Default Expense Function		
Default Fund	01	General Unrestricted Fund
Owning Initiative		Communications
Owning Segment		PRE House Administration
Current	Y	

Long Desc / Comments
Desc / Long Project Title

Project Status

Project Status	A	
Project Type	UNRST	Unrestricted
Capitalization	N	
Central	04	04: Central to School
Commitment Year		
Potential UBIT Activity	N	
Financial Reporting Frequency		

Project Team

EmpID	Name	Project Role	Project Manager	Role Start and End Date
10000003	Hyde, James P	RESP PERSON	Y	7/1/2011 - 6/30/2012
10002393	Knight, Jane F	REPORT ACCESS	N	7/1/2011 - 6/30/2012

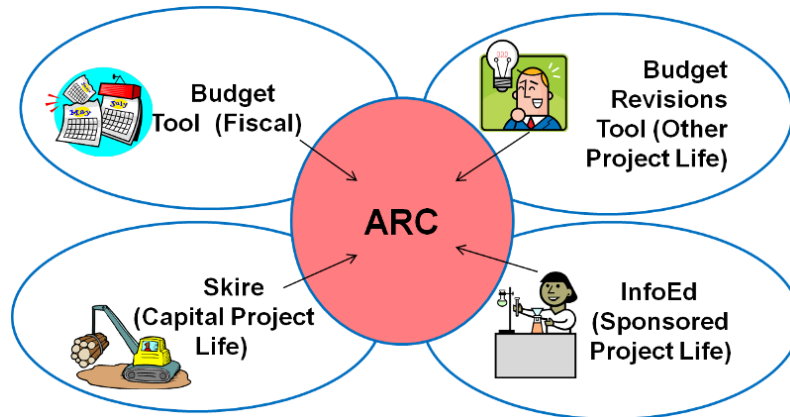
1. The Project Business Unit – The “PC BU” is the broad category of Project Type, and is either General, Sponsored, or Capital
2. The Project ID – The “Project ID” is an 8-digit project identifier that is developed based on the Project Range
3. The Project Start/End Dates – The “Project Start/End Dates” indicate when a Project begins and ends
4. The Project Fund – The “Project Fund” is used to capture funding sources by high level category
5. The Project Type – The “Project Type” is an attribute which further defines the Fund ChartField and is used primarily for reporting
6. The Project Role and Project Manager – The “Project Role” indicates the person responsible for the Project or Activity. If there is a ‘Y’ in the “Project Manager” field , this indicates the person is the Project Manager





Directions for running the PIN are in the Creating and Maintaining Non- Sponsored Projects course within the Project Costing curriculum.



Project Budgets

Project Budget is a budget that is created for the life of the Project. A Project Budget can span multiple fiscal years. Below is a diagram that shows examples of Project budgets and how they are entered:






Type of Project	Example	Fiscal Year Budget	Project Budget
 Fiscal Year Only Projects	Unrestricted school funds	Department creates using Budget Tool	Not Required
 Capital Projects	Any major capital activity	Skire will pass a "zero" budget to start the Fiscal Year budget Process	Facilities or OMB creates in Skire
 Sponsored Projects	Grants and Contracts	InfoEd will pass a "zero" budget to start the Fiscal Year budget Process	SPA creates based on Notice of Award in InfoEd
 Other Multi-Year Projects	Activity tracked in aggregate across fiscal years (e.g. recruitment package)	Department creates using Budget Tool	Department creates using Budget Revisions Tool

Project Encumbrance

An encumbrance is a commitment to pay for goods and/or services reflected in a budget (e.g. a Purchase Order or salary commitment) - it "earmarks" funds within a budget for anticipated expenses.

Encumbrances on Projects will be recorded against both a Project Life and a Fiscal Budget.

Type of Encumbrance	Example	Current State (FAS)	ARC Fiscal Year Budget	ARC Project Budget
Salary from PAC	PIs, Project Managers	Through funding end date, not to exceed the current fiscal year	Allocated to fiscal year based on pay period	Through funding end date, not to exceed the Activity end date
Non-Salary from Purchasing	Equipment	Recorded entirely to the current fiscal year, or allocated to future fiscal years based on PO setup	Same as current	Fully encumbered for the total commitment
SAPOs from InfoEd	Sub-Award Purchase Order	Entirely allocated to the current fiscal year	Same as current	Fully encumbered for the total commitment



Modifying a Project and Activity

This is the *Modifying a Project and Activity* lesson of the *Managing Sponsored Projects* course. Upon completion of this lesson, you will:

- Be familiar with the workflow of Project and Activity Updates

Estimated time needed to complete lesson: 15 Minutes



Modifying a Project and Activity Overview

Once a Project is created in ARC, the PI and Department Administrator may find that Project modifications are necessary. The Department should contact SPA to determine whether the modification in question is appropriate. If appropriate, Attributes of a Project or Activity can be modified via InfoEd.

In most cases, modifications would consist of re-budgeting (for which sponsor approval may be required) and attribute changes, including a change in Billing Frequency or Project End Date. Departments can initiate this change by completing a Sponsored Projects Assistance & Response Center (SPARC) form.

Link to access the SPARC webform: <http://spa.columbia.edu/have-inquiry>
(<http://spa.columbia.edu/have-inquiry>)



Spending on a Project and Activity

This is the *Spending on a Project and Activity* lesson of the *Managing Sponsored Projects* course. Upon completion of this lesson, you will:

- Be familiar with the workflow of Project and Activity Updates

Estimated time needed to complete lesson: 10 Minutes

Spending on a Project and Activity

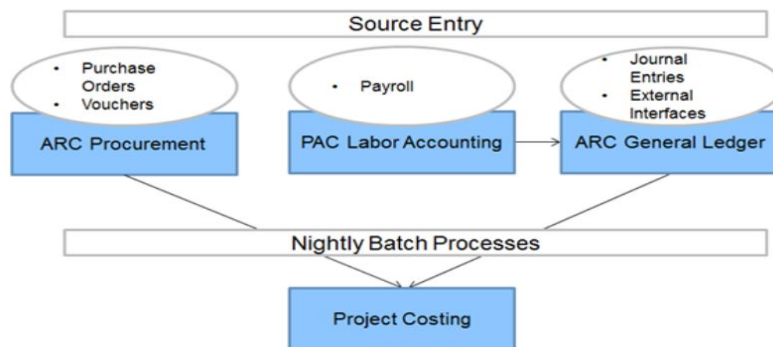
Spending on a Project

Direct Costs are costs that can be identified specifically with a particular Sponsored Project, for example, salary, fringe, equipment, and supply expenses.

Facilities and Administrative (F&A) costs, also known as "Indirect Costs," are general facilities and administrative costs incurred in support of a Sponsored Project, for example, the cost of research lab space, maintenance, and administrators.

While Direct Costs are applied to Projects by Administrators, F&A costs are applied to Projects by a nightly mechanical process in which ARC applies a Project-specific F&A rate on applicable expenditures.

Direct Costs can be applied to Projects via ARC transactions within various modules. Once an expense is applied to a Project, a nightly batch process is run and expenditures are fed to the Project Costing Module.



Cost Transfers

Cost Transfers

Once expenditures are applied to a Project, the need to reallocate them may arise. The process of moving expenditures between Projects is known as a “Cost Transfer.” Historically, these were referred to as “Expenditure Corrections” and “Journal Entries.”

There are two types of cost transfers: salary and non-salary cost transfers. The PAC/LA system is used to execute salary cost transfers.

All non-salary cost transfers must be initiated in ARC. ARC will route the cost transfer based on the module used to enter the transaction—some will be routed to SPF for approval.



In the Accounts Payable module, Departments will use a Journal Voucher to transfer individual expenses. In the General Ledger module, Departments may use a Journal Entry to move a lump sum of expenses (for example, when removing a cost overrun). Generally, Departments should use the AP module to transfer expenses as this creates a clear audit trail.

All General Ledger module entries will require SPF approval. Accounts Payable Journal Vouchers that debit a Sponsored Project with expenses originally applied to another Project more than 90 days from which they were originally posted also require SPF approval.

Expenditure transfers when the original expense was applied more than 90 days prior are subject to heightened auditor scrutiny. As a result, SPF requires an explanation of extenuating circumstances that detail the nature of the failure to recognize and reallocate the original expense at an earlier date.

For more information, please review the University's policy regarding Cost Transfers here:

<http://policylibrary.columbia.edu/sponsored-project-cost-transfers>



Financial Reporting and Invoicing

Sponsored Projects Finance (SPF) has primary responsibility for the financial reporting and billing of Sponsored Projects. The attribute "Bill Type" will indicate the method of reimbursement (whether Letter of Credit, or Fixed-Payment Invoice, for example) and whether the Department Administrator is responsible for preparing the invoice.

For example, a Department Administrator may run the Project Information Notification (PIN) Report for a given Project and in doing so, notice that the Bill Type is "Department." While SPF is responsible for invoicing the vast majority of sponsored awards, Departments are responsible for invoicing those Projects with the "Department" Bill Type.

The "Department" Bill Type is typically assigned when the sponsor requires information on the invoice that only the Department can provide, such as when there are complex per patient charges, fees for services, or detail that is not available in ARC.

It is the Department Administrator's responsibility to prepare the invoice on schedule, and per funding agency and University requirements, including the University lockbox remittance address:

The Trustees of Columbia University
Sponsored Projects Finance (SPF)
PO Box 29789
General Post Office
New York, NY 10087-9789

Once the invoice is prepared, the Department Administrator must submit the original invoice and any backup documentation, such as the account reconciliation and a detailed breakdown of patient charges, to their SPF Project Manager for review and signature.

Upon receipt of the Department-prepared invoice, SPF will:

- Review, and when appropriate, approve the invoice
- Assign a voucher number to the invoice
- Record a corresponding receivable entry



Training Guide Managing Sponsored Projects

Sponsored Project Financial Report

The Sponsored Project Financial Report (SPFR) is essential for tracking spending on Projects. The SPFR replaces the DARTS Summary Statement and is available for monitoring activities and financial transactions on Sponsored Projects. PI's, Departments, and Central Offices, including SPA and SPF, may have access to this report.

The Sponsored Project Financial Report aggregates financial information by Project, but may include a certain Activity Type or Activity selected when running the report. The user is also able to drill down to transaction level detail.

Below is an example of a Sponsored Project Financial Report:

Columbia University Sponsored Project Financial Report - Summary By Budget Category (As of 06/30/2012)											
Report ID: PFC-SP11000		Project ID: 00000001		Project Period: 07/01/2012 - 03/30/2015		Page No. 1		Run Date: 4/21/2012		Run Time: 1:30:22 PM	
Project Description: UCS CUS/000P		Activity ID: 01		Activity Period: 07/01/2012 - 05/30/2013							
Project Manager: T513001 PI: Behavioral Medicine Inst.		Activity Type: SP001		Award Period: 07/01/2012 - 05/30/2013							
Project Title: Exploratory Study Using Quantum & Theory to Inspi		Sponsor: 000044115 - University of California, Berkeley									
Account	Account Description	Actual to Date		Commitment		Total Actual and Committed	Budget Balance Available	% Used	Basis Rate %		
		Total Budget	Months	Balance Before Commitment	Percentage						
99000	SALARY AND WAGES	75,000.00	0.00	0.00	75,000.00	0.00	0.00	0.00	75,000.00	0%	0%
99000	FRINGE BENEFIT CHARGE	16,985.00	0.00	0.00	16,985.00	0.00	0.00	0.00	16,985.00	0%	0%
99001	FRINGE BENEFIT EXPENSE	0.00	0.00	15,000.00	-15,000.00	0.00	0.00	15,000.00	-15,000.00	N/A	N/A
91400	SUPPLIES AND MATERIAL	104,000.00	0.00	100,000.00	-40,000.00	0.00	0.00	100,000.00	-40,000.00	100%	-62,500%
62000	COMPUTER SERVICES	0.00	0.00	30,000.00	-30,000.00	0.00	0.00	30,000.00	-30,000.00	N/A	N/A
94000	SERVICES	300,000.00	0.00	0.00	300,000.00	0.00	0.00	0.00	300,000.00	0%	0%
64000	CONSULTANTS	0.00	0.00	45,000.00	-45,000.00	0.00	0.00	45,000.00	-45,000.00	N/A	N/A
65000	SUBCONTRACTS	80,000.00	0.00	0.00	80,000.00	0.00	0.00	0.00	80,000.00	0%	0%
40100	PATIENT CARE	0.00	0.00	50,000.00	-50,000.00	0.00	0.00	50,000.00	-50,000.00	N/A	N/A
96200	DOMESTIC TRAVEL	0.00	0.00	15,000.00	-15,000.00	0.00	0.00	15,000.00	-15,000.00	N/A	N/A
Total Direct Expense		976,985.00	0.00	385,000.00	276,385.00	0.00	0.00	385,000.00	276,385.00	0%	-69%
99000	F&A DEDUCTION	334,593.00	0.00	163,500.00	171,093.00	0.00	0.00	163,500.00	171,093.00	49%	-17,787%
Total F&A Expense		334,593.00	0.00	163,500.00	171,093.00	0.00	0.00	163,500.00	171,093.00	0%	-179%
Total Expense		1311,578.00	0.00	548,500.00	444,478.00	0.00	0.00	548,500.00	444,478.00	52%	-16,752%



Closing Out a Project and Activity

This is the *Closing Out a Project and Activity* lesson of the *Managing Sponsored Projects* course. Upon completion of this lesson, you will:

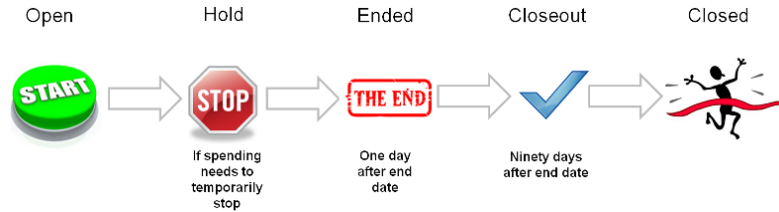
- Be familiar with the Closeout Process for Projects and Activities
- Understand Closeout Statuses

Estimated time needed to complete lesson: 10 Minutes

Closing Out a Project and Activity Overview

When the research objective is complete and/or the sponsor-permitted Project dates have expired, the Project closeout process begins.

The closeout process allows the Principal Investigator and the University to ensure that their fiduciary responsibilities have been met. Additionally, this process allows the University to reconcile its internal accounting by “closing the book” for a particular Project.



Closeout Process

Closeout Process

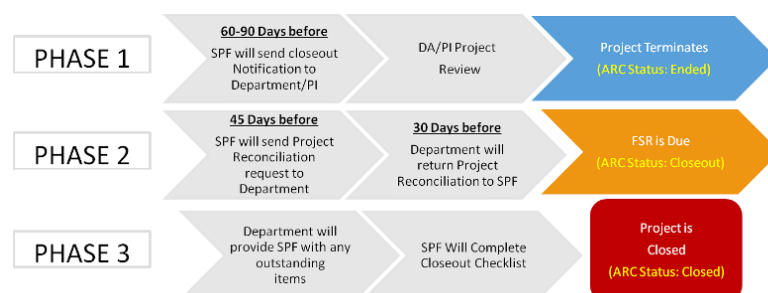
SPF is responsible for the closeout of Sponsored Projects and Activities, and will rely on efforts of the Department Administrator in order to successfully complete the closeout process. The Controller's Office is responsible for the closeout of non-Sponsored Projects and Activities.

Timely closeout of Projects is required under Columbia policy, and ensures compliant financial management of Sponsored Projects.

ARC uses multiple statuses to implement a gradual closeout of Projects and Activities. Here is a table that lists the various Project Statuses, their descriptions, and the Processing Status (which indicates availability to transact against):

Project Status	Status Purpose	Processing Status
Open	Default status when Project is created	<i>Active</i>
Hold	Status manually entered when Project or Activity is within the performance period, but the transactions must be stopped due to regulatory, contractual, or other unusual circumstances. Therefore, everything is blocked and no transactions can pass	<i>Inactive</i>
Ended	Intended to stop new commitments and inform users that the Project has ended Existing encumbrance can be paid The status is changed one day after the end date	<i>Active</i>
Closeout	Used during Project closeout to make correcting journal entries, but not allow new expenses The status is changed ninety days after the end date	<i>Active</i>
Closed	Status will be used once all closeout entries have been done and the Project or Activity is ready to be closed	<i>Inactive</i>

These statuses are used to facilitate the closeout process, detailed below:





Training Guide Managing Sponsored Projects

To facilitate the closeout process, the PI and DA should conduct a thorough review during Phase 1, and:

- Determine if a no-cost extension is required for the award. If so, coordinate with SPA
- Review open encumbrances; if wish to close an encumbrance, will have to either liquidate it through a payment or create a change order to reduce the open encumbrance; or contact SPF to close them
- Confirm all payroll charges, supplies, telephone or postages expenses are appropriate; remove any unallowable costs
- Ensure that subcontracts have been fully paid for invoices submitted, including the final invoice
- Ensure there are no outstanding petty cash or travel advance items
- Submit outstanding cost transfer requests so that they can be reviewed and posted by the Project end date

Note: A separate training will be available in the future that details the steps involved in closing out a Fiscal Year Budget for Projects with a Project Life Budget.



Project Lifecycle Reporting and Monitoring

This is the *Project Costing Reports Overview lesson* of the *Managing Sponsored Projects* course.
Upon completion of this lesson, you will be able to:

- Understand the reports available for Projects and Activities

Estimated time needed to complete lesson: 10 Minutes



Project Costing Reports Overview

Earlier in the course, we identified two reports that are used throughout the Creating a Project process:

- **Project Information Notification (PIN) Report** in the *Creating a Project* lesson
- **Sponsored Projects Financial Report (SPFR)** in the *Financial Reporting and Invoicing* lesson

Below are additional Project Lifecycle Reports that will be made available within the ARC system. Some are similar to existing reports, and others are new.

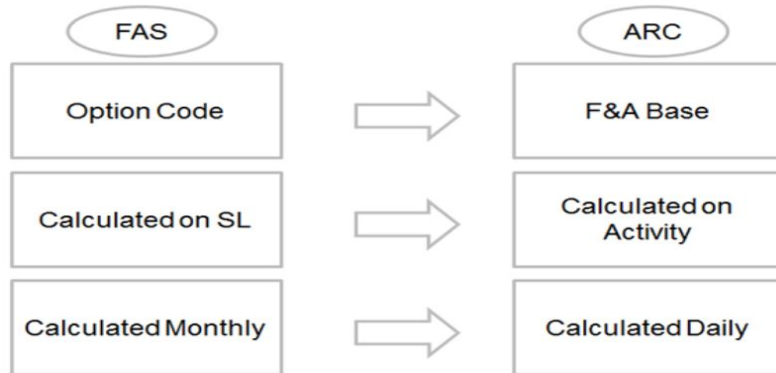
ARC Report	Before ARC Report	Purpose
F&A Recovery	COB Eaten Report (used only by CUMC)	Used to review total F&A recovery by department or PI for a specified date range, as well as monitor F&A overdrafts
Project Cost Overrun	FFE SL Budget Balance Overdraft	Review Project expense budget cost overruns

For detailed information on how to run reports in ARC, please refer to the ARC Reporting Overview training.

F & A Recovery Report

F&A Recovery Report

Facilities and Administrative (F&A) – Also referred to as Indirect Cost (IC), Indirect Cost Recovery (ICR), and overhead. F&A costs are actual costs incurred to conduct normal business activities, but are not readily identified with or directly charged to a specific Project or program.



The **Facilities and Administration (F&A) Recovery Report** should be run to view F&A Budget, Project to Date, Fiscal Year to Date, and Budget Balance. This report is used to monitor F&A recovery over a fiscal year for a Department, School, or PI. Below is an example of the F&A Recovery Report:

Columbia University												
Facilities and Administration Recovery Report												
As of xx/xx/xx												
Report ID:												
Run ID:												
Business Unit(s):												
Project ID	Project Description	Project Owning Department	Project Manager	Activity ID	Activity Start Date	Activity End Date	Department	F&A Project			F&A Fiscal	
								Budget	Actual to Date	Budget Balance Available/ (Overdraft)	Actual to Date	
GG943652 R01 513624125	7543305 Psychiatry	Fernando Vanallen	01	4/1/2011	3/30/2012	7543305 Psychiatry		15,000.00	1,678.00	13,322.00	1,341.00	
GG943652 R01 513624125	7543305 Psychiatry	Fernando Vanallen	02	4/1/2011	3/30/2012	7543305 Psychiatry		36,000.00	36,497.00	(497.00)	848.00	
GG943652 R01 513624125	7543305 Psychiatry	Fernando Vanallen	03	4/1/2011	3/30/2012	3425425 Medicine		15,000.00	8,434.00	6,566.00	6,410.00	
Total of Project GG943652								66,000.00	46,609.00	19,391.00	8,599.00	



Training Guide Managing Sponsored Projects

Project Cost Overrun Report

The **Project Cost Overrun Report** should be run by Departments to monitor any budget expense to budget actual cost overruns.

Cost overruns subject the University to significant audit and financial risk. Accordingly, it is critical that cost overruns are avoided. When they emerge, it is important that cost overruns be monitored closely. Below is an example of what the Cost Overrun Report would look like:

Columbia University Project Cost Overrun Report As of 9/16/16																	
Report ID: Run ID: Business Unit(s):																	
Project ID	Project Description	Sponsor	Project Owning Department	Project Manager	Activity ID	Activity Start Date	Activity End Date	Department	Actual to Date				Commitment				
									Total Budget	Month	Project	Overrun \$ Before Commitment	Overrun % Before Commitment	Encumbrance	Pre-Encumbrance	Overrun \$ After Commitment	Overrun % After Commitment
GG076962NYC00732488808		NYC007	7543305 Psychiatry	Nial Garley	SI	8/1/2010	7/31/2011	7543305 Psychiatry	1,400,500.00	59,427.00	2,225,074.00	(825,474.00)	59%	423,571.00	202,886.00	(1,951,931.00)	87%
Total of Project GG076962									1,400,500.00	59,427.00	2,225,074.00	(825,474.00)	59%	423,571.00	202,886.00	(1,951,931.00)	87%
Total of Government Grants and Contracts									4,403,300.00	196,530.00	5,162,074.00	(752,874.00)		865,169.00	176,810.00	(1,797,333.00)	
PG0741854NA 243244BC		ANA	7543305 Psychiatry	Nial Wamoss	SI	11/1/2010	10/31/2011	7543305 Psychiatry	875,000.00	89,571.00	1,256,632.00	(381,632.00)	44%	252,273.00	19,452.00	(552,357.00)	63%
Total of Project PG074185									875,000.00	89,571.00	1,256,632.00	(381,632.00)	44%	252,273.00	19,452.00	(552,357.00)	63%
PG076432PF02R3152405		PF02R	7543305 Psychiatry	Altan Abdal	SI	10/1/2010	9/30/2011	7543305 Psychiatry	1,555,000.00	-	2,256,752.00	(701,752.00)	45%	393,761.00	86,627.00	(1,176,140.00)	76%
Total of Project PG076432									1,555,000.00	-	2,256,752.00	(701,752.00)	45%	393,761.00	86,627.00	(1,176,140.00)	76%



Key Terms

As a recap, there are several key terms described in the training:

Term	Definition
Project Costing	Project Costing is a module of PeopleSoft Financials used to track and aggregate Project-related costs
PC Business Unit	Broadly groups different types of Projects as either Sponsored, General, or Capital
InfoEd	The current system used by Sponsored Projects Administration (SPA) for the creation of Projects, Activities and their attributes
Project ChartField Request Form	For Non-Sponsored projects, it is the form in ARC that departments must fill out in order to request a new or modify an existing Project or Activity
Project ID	Unique identification code for a Project
Activity ID	Unique identification code for an Activity
Activity Type	Used for Sponsored Projects to identify and group Activities associated with a Project that are part of a budget period to facilitate analysis and reporting
Project/Activity Status	Used to define the stage of a Project or Activity throughout the Project lifecycle. For example, the Status for Projects and Activities can be: <i>Open, Hold, Ended, Closeout, Closed</i>



Check Your Understanding

Congratulations! You have completed the Managing Sponsored Projects course. Below are a few questions you can answer to check your understanding of the material:

- 1) Which of the following choices is an accurate range for a Sponsored Project?
 - a. UR000100
 - b. EN100000
 - c. GG000001
 - d. 21CP0000
- 2) Who is responsible for creating Projects and Activities for Sponsored projects?
- 3) True or False. If a Notice of Award has not been received, expenses for a Project cannot be incurred.
- 4) The _____ Report is available for monitoring activities and financial transactions on Sponsored Projects.
- 5) Who is responsible for the close-out of Sponsored Projects and Activities?

The answers to these questions can be found in the following topic.

Estimated time to complete check your understanding: 10 minutes

Check Your Understanding Answers

- 1) Which of the following choices is an accurate range for a Sponsored Project?
 - a. UR000100
 - b. EN100000
 - c. **GG000001**
 - d. 21CP0000

- 2) Who is responsible for creating Projects and Activities for Sponsored projects? **Sponsored Projects Administration (SPA)**

- 3) True or False. If a Notice of Award has not been received, expenses for a Project cannot be incurred. **False. Although that is typically the case, there are exceptions, such as the Advanced Projects process.**

- 4) The Sponsored Projects Financial Report is available for monitoring activities and financial transactions on Sponsored Projects.

- 5) Who is responsible for the close-out of Sponsored Projects and Activities? **Sponsored Projects Finance (SPF)**



Training Acknowledgment

If you are taking this course to obtain security access to one of Columbia University's Financial Systems, please ensure you have completed the following:

1. **Security Application Request:** All security roles must be requested by the user through the Columbia University Financial Systems Security Application which can be found in the Service Catalog of ServiceNow (<https://columbia.service-now.com/>). Note: All security roles must be approved by both the user's manager and Department Security Administrator (DSA) for the School/Admin Unit to which access is being requested.
2. **Training Requirements:** Security access will only be granted once all training requirements have been fulfilled. After a user has reviewed all of the applicable training material for a particular role, users must complete the Knowledge Assessment or Training Acknowledgment associated with that training course with a score of 90% or higher. The Knowledge Assessments can be found in New CourseWorks, by clicking [here](#). If you have any questions about the training required for any security role, click [here](#) for the Course to Role job aid.

If you are taking this course for information purposes only, i.e., you are not requesting a security role, no Knowledge Assessment or Training Acknowledgment is required.



Course References

Please find links to all of the Job Aids, Policies, and Procedures that were referenced throughout this course:

1. Web- Based Training Tool Reference Guide
2. ChartField Definitions
3. ChartString Visual
4. Project Ranges and Definitions
5. Project Statuses
6. Project Costing Glossary Terms
7. Managing Sponsored Projects Training Guide

Glossary

ARC	Accounting and Reporting at Columbia. Columbia University's new financial system.
Budget Checking	Enables users to control commitments and expenditures automatically by checking them against predefined, authorized budgets.
Chart of Accounts ChartFields	Columbia's Chart of Accounts is comprised of 11 ChartFields that are used to organize and record financial activity at the University. The fields that make Columbia's Chart of Accounts and provide it with an overall structure. ARC has a total of eleven ChartFields which are recorded on every transaction.
Commitment Control Contract	Functionality in ARC that enables users to manage expenditures actively against predefined, authorized budgets. An example is budget checking. Represents a binding Agreement between the University and a supplier such as an Agreement, Purchase Order, Task Order, hotel, etc.
Encumbrance	A commitment to pay for goods and/or services reflected in a budget (i.e. purchase order commitment). Issuance of a purchase order to a vendor is a typical encumbrance transaction.
Expenditure F&A	An amount that has been disbursed and expensed. Also referred to as Indirect Cost (IC), Indirect Cost Recovery (ICR), and overhead. F&A are actual costs incurred to conduct normal business activities, but are not readily identified with or directly charged to a specific project or program.
FAS	Financial Accounting System - the University's existing accounting system that will be replaced by the FIN ERP solution in July 2012.
Financial Data Store	Columbia's new financial data warehouse. (Previously referred to as ODS -- Operational Data Store).
General Ledger	The 'Book of Record' which holds all financial transactions in detail or summary and is used for financial reporting and financial management.
InfoEd	A software that enables faculty, administrators and staff to move efficiently through each part of the grant and contract process from proposal development to post award management.
Journal Entry	The recording of financial data pertaining to business transactions in a journal such that the debits equal credits.
Project	Associates expenses with a specific funding source.
Project Life Budget	A budget that is created for the life of the budget, e.g., Sponsored Projects and Capital Projects.
Project Life Budgets	A budget that is created for the life of a project, e.g. Sponsored Projects, Capital Projects
Purchase Order	Based on a request by a Department indicating good/service, catalog number, price and quantity. When accepted by a supplier, a purchase order forms a binding contract.
Ranges	Each ChartField has conventions for assigning names and ranges to group similar values together (similar to FAS ranges).
SPA	Sponsored Projects Administration (formerly Research Administration).
SPF	Sponsored Projects Finance (formerly Restricted Funds).

Training Guide

Managing Sponsored Projects



Workflow Automatic, rule-based routing to pre-determined users based on criteria such as role, department, commodity, account and dollar amount. Workflow manages and tracks the flow of work.