Navigating the Research Enterprise
Research Accounting

Accounting Services for Research and Sponsored Programs (ASRSP)
Presented by Kathy Mustea
2/13/2017

Northwestern
What Is Research Accounting?

• Funds are granted under condition we are
  ▪ accountable
  ▪ transparent
  ▪ accurate
  ▪ timely

• Our office provides guidance and stewardship to all faculty and staff, to insure we meet financial duties, commitments and requirements in the award
Northwestern University President

Provost

Executive Vice President

Vice President for Research

Associate Vice President for Research

OSR

Grant Officers

OSR

Vice President for Research

Associate Vice President for Research

OSR

Grant Officers

OSR

Vice President for Financial Operations and Treasurer

Senior Associate Controller & Executive Director, Office of Financial Operations

Accounting Services for Research and Sponsored Programs (ASRSP)

Cost Studies & Effort Reporting

GCFA’s

Effort Coordinators

Reside on 7th Floor of Rubloff
Common ASRSP Responsibilities

• Stewardship
  • Financial reporting and compliance
    • Prepares all interim and final financial reports
    • Generates invoices where required
    • Timeliness of reporting is becoming Key!
  • Audit intermediaries
• Collects receivables
  • Deposits revenue (wire transfers, checks, cash, refunds, rebates)
    ➢ Received a check for a Sponsored Award? Send it to ASRSP for deposit.
Other ASRSP Duties

- Provides Approval for some transactions
  - Expense Reports
  - Purchase Orders
- Reviews and approves sponsored project adjustments
- Inventories government-titled equipment
- Subcontract payments
Cost Studies Office

• Provide analytical, cost accounting, and effort reporting expertise. Establish and oversee conformance with University policy, procedure, and practice in matters

• Most known for
  – Effort Reporting
  – Recharge center approval rates
Compliance Hot Topics

• Cost Transfers/Corrections, especially those over 90 days old
• Effort Reporting Timeliness
• Late reports (Progress reports & Financial)
• Exceeding Salary caps (NSF 2 month, NIH)
• Unallowable items found on grants
  ➢ Remember that not all grant related expenses are necessarily allowable as direct cost to a sponsored project
Things to Watch

- Incur expenses within the grant period
  - Start/End date

- Communicate with your Research Administrator (RA) and other staff that assist you in monitoring the award
  - They need to know about changes and new awards to prepare

- Non-federal projects – can be more restrictive
  - Ex: may not allow No Cost Extensions or carryover

- Delinquent, Non-payment by sponsor or Cost overruns
  - Your department may use your start up funds or PI account to pay for these and any other cost overruns
PI Responsibilities

• It is your name and reputation on the project: know what is being charged
  • Know "terms and conditions” and note restrictions with the use of funds
• Purchase items according to sponsor and university guidelines
  • Create a final budget or revise budget following sponsor guidelines; know what requires sponsor approval
• Review expenditures alongside your RA on a monthly basis. Ask them to go over your financial statements.
• Understand Effort Reporting fundamentals
Communicating with your RA

- Whenever you have questions or aren’t sure about something, talk to your RA.
- Topics you can bring up:
  - Does this grant allow me to carryover a balance? If not, what can I do to request those funds if I should need them?
  - Does this grant allow me to re-budget funds? If so, are the following changes allowable on the grant? Be specific so they can do the homework for you.
  - What is the deadline for a No Cost Extension?
  - When is my progress report due?
- Regarding financials, make sure all salaries are posting correctly and all expenses are posting. If your over or under spending have them explain why. They should be following your budget plan so something is off.
Signature Required- PI Certifications

- Before signing anything, read and understand what you are signing.
- Timeliness is important
- What you will typically be asked to sign/certify…
  - Effort (Quarterly)
  - Budget statement (Review monthly)
  - Program income Statement (at Reporting)
  - Subcontract Invoices
  - Transactions that need to be corrected over 90 days old.
- PI’s will be asked to sign off on any transaction over 90 days old.
  - If you are frequently signing, that’s a red flag there is a problem in the department.
Sample of Typical Unallowable Costs

- Entertainment
- Alcoholic beverages
- Use of foreign air carriers (Act of Congress)
- Air/rail fare above the lowest available cost
- Telephone/internet hot spots (basic recurring service)
- Memberships
- Fees (due to errors or mistakes may not be allowable)
- Office Supplies/Services - with no proper documentation
- Certain repairs or installation of equipment
- Lab Coats
- Borrowing money from one grant by charging expenses to it that belong on a pending grant is not allowed
- Cost Allowability Guide can be found at
  http://www.northwestern.edu/asrsp/expenses/cost-allowability-for-sponsored-charges.html
How to locate your GCFA and RA

- Easy way: We are listed on the GM045 Budget Statement header

If you're not sure or don't receive these reports, you're welcome to email me for assistance.
ASRSP = Guidance in stewardship & compliance of sponsored funding.

We are here to protect you and the university. In order to understand your situation we may ask a lot of questions in some cases. Please do not get offended when we ask for details or request additional information. Your full cooperation will allow us to approve your request.
Research Portal

• Review their open sponsored projects and get a quick snapshot of what is going on with them

• [https://researchportal.northwestern.edu](https://researchportal.northwestern.edu)
Questions?

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http://www.northwestern.edu/asrsp/