

University of Kentucky College of Medicine Sponsored Research Administrative Services	Identification M-_____		Contact: SRAS Manager
	Date Effective:	XX-XX-14	
Standard Operating Procedure	Review Date:	XX-XX-XX	Page 1 of 3

Report Preparation and Distribution for Sponsored Projects

Purpose: The purpose of this operating procedure is to clarify and define the roles of the Principal Investigator (PI), Department Administrator (DA) and the Sponsored Research Administrative Services (SRAS) staff with regard to creating, reviewing and distribution of sponsored project reports for non-clinical trial grants and agreements.

Introduction: Grants and contracts for sponsored projects represent a contractual obligation between the grantor and the University for the performance of a specific activity through which the grantor, or sponsor, is entitled to receive some consideration or benefits. The contractual obligation is normally documented by a proposal and award combination, contract, or a written memorandum of agreement. The University assumes full legal responsibility for complying with all requirements imposed by the grantor or sponsor upon acceptance of grants and contracts for sponsored projects, including a requirement for a report of expenditures or a provision for an audit. In turn, the College of Medicine must ensure its faculty is in compliance with all University and sponsor requirements through the regular receipt and review of institutional financial reports for these projects.

Procedure: To generate, distribute, and provide for review sponsored projects reports.

STILL TO BE INCLUDED: A STATEMENT REGARDING REVIEW RESPONSIBILITY OF PI AND/OR DA AND BRINGING CONCERNS TO THE ATTENTION OF THE SRAS.

1. On the first business day of each month, an assigned Grant Analyst creates a personnel encumbrance report. (See appendix -- *appendix to be added* -- for steps to complete this report.)
2. The University generates monthly reports for PIs for each (active) sponsored project on approximately the 5th business day after the accounting period closes.
3. A summary of these reports, generated by the CGO identified on the PADR, is provided to each reconciler in the SRAS on approximately the 6th business day after the accounting period closes. Each reconciler saves their reports, as received via email, to the SRAS shared drive.
4. Each reconciler, using their grant master list as generated as part of their reconciliation process, prepares a supplemental report to be sent to each PI using the encumbrance report as generated in step 1 and the summary report as received in step 3 as the source documents for its preparation.

5. The supplemental report includes the following information on the first tab (titled, "Summary"):
 - a. PI Name
 - b. As of month ending date
 - c. List of the University assigned grant account numbers (known as WBS elements) and the project title for each of the projects that appear on the summary report for the month for which the reports are being prepared
 - d. Budget to date for each grant account numbers (WBS element) listed, as appears on the University-generated report – extracted from the Executive Summary tab, Budget to Date.
 - e. Grant balance for each grant account numbers (WBS element) listed, as appears on the University-generated report – extracted from the Executive Summary tab, Total Direct Budget Available column.
 - f. Personnel Encumbrance by each grant account numbers (WBS element), as summarized in the encumbrance report generated by the Grant Analyst for the month for which the report is being prepared. (See step 6 for the source of this figure)
 - g. Projected Ending Balance, which is the difference between the Grant Balance and the Personnel Encumbrance.
6. On the second tab of the supplement report (titled, "Personnel Encumbrance"), the reconciler copies and pastes the encumbrance data from the report generated by the Grant Analyst for the PI for whom the report is being prepared.
7. Each reconciler emails these reports as they are completed to each PI, with a cc: to the respective DA.
8. The Grant Analysts generate a report monthly using the Business Warehouse (BW) portal of the University's financial system to identify those active grant accounts (WBS elements) that have the following items:
 - a. Expenses in a sponsored class without a budget
 - b. Any sponsored class that is over budget

For each of these occurrences, they contact the DA and PI via email to ask for guidance in the resolution of the identified issues and provide assistance to facilitate the resolution – i.e., journal voucher for a cost transfer or budget revision.

9. The Grant Analysts generate a report monthly by department/center that provides a summary of this details for each department chair/center director and DA. It also includes projection information based on budget period end dates, for their use for planning purposes.

10. The Grant Analysts generate a report monthly for each WBS that has a scope account or scope accounts associated with it. The report provides a PI Executive Summary view of the combined prime and scopes for the Prime PI's use.

ROLES AND RESPONSIBILITIES

Still to be prepared based on feedback received and Steering Committee discussion

Appendix-Encumbrance Report steps – still to be added.

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