

# Grants & Contracts / Effort Reporting Basics

## About Grants & Contracts / Effort Reporting

- Grants & Contracts and Effort Reporting oversee post-award administration of sponsored program awards.
- The principle objective is to provide financial reports to sponsors, interpret rules and regulations of the financial operation for the research community, act as a depositor of federal and nonfederal funds and operate the University's Effort Reporting System.

## Post Award Financial Administration Policies

- Links to policies and information about the treatment of costs for sponsored program accounts can be found on the University Controller's Office page ([www.controller.vcu.edu/grants/gc-admin](http://www.controller.vcu.edu/grants/gc-admin)).
- Post-Award Administration must comply with University and State policies and procedures as well as the requirements of OMB (Office of Management and Budget) 2 CFR200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and the related Cost Accounting Standards.
- On December 26, 2014, the OMB issued Uniform Guidance replacing the administrative, accounting, audit rules and principles in OMB Circulars A-21, A-110, and A-133.
- The Uniform Administrative Requirements and Cost Principles found at [www.ecfr.gov](http://www.ecfr.gov) will apply to new and incremental funding awarded on or after December 26, 2014.
- Existing Federal awards will continue to be governed by the terms and conditions under which they were awarded.

Post Award Financial Administration Policies			
General Policies	Award Acceptance and Establishment	Ongoing Award Management	Award Extension and Closeout
<ul style="list-style-type: none"><li>○ Cost Accounting Standards</li><li>○ Definition of Sponsored Agreements and Gifts</li></ul>	<ul style="list-style-type: none"><li>○ Grant Establishment</li><li>○ Budget Establishment</li><li>○ Pre-Award Costs</li></ul>	<ul style="list-style-type: none"><li>○ Activation &amp; Termination Notices</li><li>○ Billing and Collection</li><li>○ Cost Overruns</li><li>○ Cost Sharing</li><li>○ Cost Transfers</li><li>○ Direct &amp; Indirect Cost</li><li>○ Effort Reporting</li><li>○ Intellectual Property</li><li>○ Post Award Changes and Approvals</li><li>○ Program Income</li><li>○ Purchasing Goods &amp; Services</li><li>○ Reporting</li><li>○ Unallowable Costs</li></ul>	<ul style="list-style-type: none"><li>○ Extend, Closeout or Release a Contract</li><li>○ Transfers To/From Other Institutions</li><li>○ Record Retention</li><li>○ Audits of Sponsored Programs</li></ul>

Note: Post Award Financial Administration Policies are available on the University Controller's page (<http://www.controller.vcu.edu/grants/gc-admin/G&C%20index.htm>)

## G&C/Effort Reporting Training Opportunities:

### Sponsored Projects Administration Certification Program

A comprehensive training program offered annually designed to train faculty and staff on the fiscal, administrative and programmatic requirements of managing sponsored projects.

[www.research.vcu.edu/osp/training.htm](http://www.research.vcu.edu/osp/training.htm)

### Mandatory Training for Investigators and Administrators

A mandatory course for all PIs and VCU staff who are involved in sponsored projects or manage funds in sponsored project accounts. (Blackboard)

### Banner Online Training

An introduction to the Banner system as used at VCU. This course gives an idea of how to navigate through the Banner system. (Blackboard)

### G&C Accounting Training

Monthly training sessions providing those new to grant administration an overview of Grants & Contracts policies and procedures and commonly used Banner forms. Register via VCU Training ([training.vcu.edu](http://training.vcu.edu)).

### Subscribe to List Serve

Receive updates about new training opportunities by subscribing to the RES-ADM List serve.

[www.research.vcu.edu/osp/res-adm.htm](http://www.research.vcu.edu/osp/res-adm.htm)

## Grants & Contracts & Effort Reporting



# VCU

VIRGINIA COMMONWEALTH UNIVERSITY

## Grants & Contracts / Effort Reporting Basics

### Grants Establishment Overview

- Grant Establishment  
(Notice of Award, Banner Index Request Memo, 90 Days Notice)
- Award/grant is assigned to the appropriate accountant
- Terms and conditions reviewed
- Banner Grant, Index and Org# created
- Budget loaded into Banner
- Budget has been negotiated with awarding agency by OSP
- Budget distributed among multiple sub-indexes if applicable
- Cost Share information is sent to Financial Reporting if applicable
- Award/grant file created
- Award create letter sent to department
- Department review of award create letter
- Department begins charging expenses to new index

### Effort Reporting Overview

- Effort is the proportion of time spent on any activity and expressed as a percentage of the total professional activity for which an individual is employed by VCU and/or VCUHS.
- Certifiers certify a 100 percent of their time dedicated to University and MCVP activities.
- Effort certification must rely on a reasonable estimate of effort, and when estimating, a degree of tolerance (typically within +/-5%) is appropriate.
- Certification ensures proper use of federal funds and assures sponsors of good stewardship of funds.
- The frequency of effort certification depends upon the employee type, semesters, or terms.
- Effort Reporting Schedule and more information about the ECRT system can be found on the University Controller's Office page ([www.controller.vcu.edu/grants/effort.htm](http://www.controller.vcu.edu/grants/effort.htm))

#### Grants & Contracts Teams

Alpha	Beta	Gamma	Delta
Business, VP Health Systems, Medicine, Life Sciences, Humanities & Sciences, Social Work, Education	Pharmacy, Engineering, Dentistry, Nursing, Medicine, Vice Provost	Medicine, Allied Health, Community Engagement, Humanities & Sciences, Arts, Social Work	Medicine, Massey Cancer Center, Humanities & Sciences

*Note: Complete list of Customer Service Teams can be found on the University Controller's Office page (<http://www.controller.vcu.edu/grants/qc-admin/CustomerServiceTeams.pdf>).*

#### Additional G&C and Effort Reporting Teams

Effort Reporting	Cash Reporting
○ ECRT System	○ Cash Receipts

## Contact G&C / Effort Reporting

### Administration

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### Customer Service

G&C Help Line  
(804) 828-8104

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