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).
- 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.
- The Uniform Administrative Requirements and Cost Principles found at 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.

<table>
<thead>
<tr>
<th>General Policies</th>
<th>Award Acceptance and Establishment</th>
<th>Ongoing Award Management</th>
<th>Award Extension and Closeout</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost Accounting Standards</td>
<td>Grant Establishment</td>
<td>Activation &amp; Termination Notices</td>
<td>Extend, Closeout or Release a Contract</td>
</tr>
<tr>
<td>Definition of Sponsored Agreements and Gifts</td>
<td>Budget Establishment</td>
<td>Billing and Collection</td>
<td>Transfers To/From Other Institutions</td>
</tr>
<tr>
<td></td>
<td>Pre-Award Costs</td>
<td>Cost Overruns</td>
<td>Record Retention</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cost Sharing</td>
<td>Audits of Sponsored Programs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cost Transfers</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Direct &amp; Indirect Cost</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Effort Reporting</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Intellectual Property</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Post Award Changes and Approvals</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Program Income</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Purchasing Goods &amp; Services</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Reporting</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Unallowable Costs</td>
<td></td>
</tr>
</tbody>
</table>

Note: Post Award Financial Administration Policies are available on the University Controller’s page (www.controller.vcu.edu/grants/).
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)

<table>
<thead>
<tr>
<th>Alpha</th>
<th>Beta</th>
<th>Gamma</th>
<th>Delta</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business, VP</td>
<td>Pharmacy, Engineering</td>
<td>Medicine, Allied Health</td>
<td>Medicine, Massey Cancer</td>
</tr>
<tr>
<td>Health Systems, Medicine, Life Sciences, Humanities &amp; Sciences, Social Work, Education</td>
<td>Engineering, Dentistry, Nursing, Medicine, Vice Provost</td>
<td>Community Health, Community Engagement, Humanities &amp; Sciences, Arts, Social Work</td>
<td>Cancer Center, Humanities &amp; Sciences</td>
</tr>
</tbody>
</table>

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

Additional G&C and Effort Reporting Teams
- Effort Reporting
- Cash Reporting
  - ECRT System
  - Cash Receipts

Contact G&C / Effort Reporting

Administration
Mark Roberts
Director of Grants and Contracts
Accounting and Effort Reporting
(804) 828-2056
mroberts8@vcu.edu

Presepine Fleming
Associate Director
(804) 828-8104
flemingpm@vcu.edu

Tiffany Mason
G&C Manager
(804) 828-5874
tpmason@vcu.edu

Cathy Short
Training Manager
(804) 628-2653
cfshort@vcu.edu

A. Diana McClendon
Office Manager
(804) 828-0865
amccendon@vcu.edu

Customer Service
G&C Help Line
(804) 828-8104