

PI Research Report Explanation

The Grant Management Office (GMO) would like to take the time to explain the monthly reports so that you are better equipped to plan for the future, answer questions from administration and stay in compliance with sponsor and university policies. As a Principle Investigator (PI) you are ultimately the one responsible for your awards and we are here to help you. Below is information about each report section, a description of the information provided in that section and helpful tips on how to use the information provided each month.

There are always exceptions to the rules and/or variations dependent upon your sponsor, award mechanism, or other external factor. Some of the pages below may not appear each month if you have no grant funding, no current expense or no future or current compensation. Your understanding of these reports will allow you to have the necessary information about your funding at your fingertips.

It is essential that you review all pages of your monthly reports as described below as soon as possible once you receive your monthly reports. Both the Federal government and the University have a strict **90-day adjustment rules** so any discrepancy must be identified by you and corrected by the Grant Management Office within 90 days or risk having the expense removed to discretionary funding. The School will not pay for any expense needing to be removed after 90 days. **The University and Sponsors also flag for audit any account with excessive spending or transfers within the last few months of an award**, so your active management and paced spending throughout the entire award period is mandatory.

The Grants Management Office was created to assist the researching faculty with their proposal and progress report submissions, funding management and grant closeout process. While there has been an increase in the number of applications as well as new federal regulations, we strive to maintain a high level of support for our researchers but your role as PI is also an important part in the grant management process. We will be generating additional documentation to assist you with proposal preparation and common pitfalls, as well as examples of common documents. Check the Inside SDM website in the near future for such items.

***Names, dates, amounts, and numbers have all be changed to protect individuals.*

- o PI- Matrix All

- This is an overview of all awards made to you. This will provide the sponsor name and reference number as well as the current award end date and overall project dates.

- The numbers at the top of the page are for the overall project and **budget** amounts. The numbers at the bottom of the page reflect the amount **spent** cumulatively for the project to date.

- The Budget Balance Available (BBA) tells you the Total Costs (Direct and Indirect) that remain unobligated. Negative numbers are **deficit** amounts.

- The award in this example is overdrafted by more than the encumbrance so recent charges as well as the outstanding encumbrances must be addressed immediately with your Grant Manager.

**PI Summary of funds with PI Name or CREF Desc matching pattern:
ZAY%**

Acct Period:
MAR-13

Sponsor	015101	NATIONAL INSTITUTES OF HEALTH	NATIONAL INSTITUTES OF HEALTH	TEETH R US
Fund		521519	572013	561234
PI		ZAY, CHRISTINE	ZAY, CHRISTINE	ZAY, CHRISTINE
Description	DEN: GEN FUND 1	5-R01-HL-010320-14	1-R01-AI-023465-01A1	CTA123
Resp Org	5128	5128	5128	5128
Account Start		8/1/2009	5/1/2012	5/15/2012
Budget End		7/31/2014	4/30/2013	5/31/2014
Account End		7/31/2014	4/30/2017	5/31/2014
Award		\$1,006,513.00	\$400,000.00	\$34,000.00
Budget	0.00	1,006,513.00	400,000.00	55,204.00
F&A Rate	0.00 %	60.00 %	60.00 %	28.00 %
Direct Cost	-120,217.06	633,142.40	221,053.14	23,267.46
F&A Cost	0.00	380,245.42	132,991.88	6,514.88
Total Expense	-120,217.06	1,013,987.82	354,645.02	29,782.34
Encumbrances	1,082.00	11,505.76	26,067.89	2,439.04
Exp + Enc	-119,135.06	1,025,493.58	380,712.91	32,221.38
BBA	119,135.06	-18,980.58	19,287.09	22,982.62

- This page is helpful in showing the end date of each project and can be used to determine when progress **reports** (~two month prior to Budget End) or competing applications (~eight months prior to Account End) are **due**. For the examples above, 5-R01-HL-010320-14 (2nd column) is in its final year and a competing application would have been due 12/5/12 to allow for the NIH review process without any gap in funding. For the 1-R01-AI-023465-01A1 (third column) a progress report was due 3/15/13 (45 days prior to current budget end date).

- PI Matrix exp categories – all

- This report is the same as the first sheet but shows the breakdown of the amounts **spent** cumulatively for the project to date by expense **categories**.
- The award and budget amounts are cumulative **award** amounts for the project to date and include subaccounts and subawards.
 - \$1,006,513 is the total award for all 5 years for the first grant and has been fully realized by Penn.
 - In the last column, \$34,000 is the clinical payments received from the sponsor to date and \$55,204 is the full project budget amount. The full amount is budgeted to allow you to see overall progress. Most final payments are received upon final report completion.

- This may be helpful when your expenses are front-end or back- end loaded due to equipment, animal purchases, subcontractors, or human subject payouts. You can view the amount spent to date per category.
 - In these examples, there are no subcontractor payments or equipment paid for. If an order was placed, it may still be an encumbrance if not yet invoiced. The next pages would verify this.

PI Summary of funds with PI Name or CREF Desc matching pattern: ZAY, CHRISTINE				
Acct Period: MAR 13				
Sponsor		NATIONAL INSTITUTES OF HEALTH	NATIONAL INSTITUTES OF HEALTH	TEETH R US
Fund	015101	521519	572013	561234
PI		ZAY, CHRISTINE	ZAY, CHRISTINE	ZAY, CHRISTINE
Description	DEN: GEN FUND 1	5-R01-HL-010320-14	1-R01-AI-023465-01A1	CTA123
Resp Org	5128	5128	5128	5128
Account Start		8/1/2009	5/1/2012	5/15/2012
Budget End		7/31/2014	4/30/2013	5/31/2014
Account End		7/31/2014	4/30/2017	5/31/2014
Award		\$1,006,513.00	\$400,000.00	\$34,000.00
Budget	0.00	1,006,513.00	400,000.00	55,204.00
F&A Rate	0.00 %	60.00 %	60.00 %	28.00 %
Salaries	12,326.12	358,059.72	125,783.33	7,223.75
Emp Benefits	4,664.98	47,111.60	31,806.28	2,371.74
Travel	1,973.47	6,579.14	3,009.00	0.00
Supplies	1,169.13	90,219.92	45,944.79	11,371.97
Equipment	0.00	0.00	0.00	0.00
Communications	0.00	5,559.69	1,350.00	0.00
Miscellaneous	0.00	0.00	0.00	2,300.00
Prof Services	1,568.86	61,048.64	4,163.09	0.00
Subcontracts < 25K	0.00	0.00	0.00	0.00
Subcontracts > 25K	0.00	0.00	0.00	0.00
Oper & Maint	0.00	0.00	311.25	0.00
Tuition	0.00	0.00	0.00	0.00
Animal Charges	288.00	65,163.69	9,285.40	0.00
Other Chgs/Credits	-142,207.62			
Direct Cost	-120,217.06	633,742.40	221,653.14	23,267.46
F&A Cost	0.00	380,245.42	132,991.88	6,514.88
Total Expense	-120,217.06	1,013,987.82	354,645.02	29,782.34
Encumbrances	1,082.00	11,505.76	26,067.89	2,439.04
Exp + Enc	-119,135.06	1,025,493.58	380,712.91	32,221.38
BBA	119,135.06	-18,980.58	19,287.09	22,982.62

○ This may be helpful when your expenses are front-end or back- end loaded due to equipment, animal purchases, subcontractors, or human subject payouts. You can view the amount spent to date per category.

○ In these examples, there are no subcontractor payments or equipment paid for. If an order was placed, it may still be an encumbrance if not yet invoiced. The next pages would verify this.

- PI Summaries

Project ID/Ref #	CTA123	Accounting Period	MAR-13	Date Report Run	4/6/2013
PI Name	ZAY, CHRISTINE	PENN Fund #	561234	Time Report Run	5:50:26 PM
Account Start	5/15/2012	Inst #	10070763	Reg. Type	HS
Budget End	5/31/2014	Sponsor:	TEETH R US	Protocol	812465
Account End	5/31/2014			From	4/5/13
Resp Org:	5128			To	4/4/14
PBIL	34,000.00	PBUD	34,000.00	F&A Rate	28.00 %
Expense Category	Operating Budget	Expenses, Current Month	Expenses Total, Project to Date	Outstanding Encumbrances	Expenses Plus Encumbrances
COMPENSATION, incl EB's and Fellowships	13,097.00	969.37	9,595.49	1,905.50	1,500.99
Travel/Entertainment	2,500.00	0.00	0.00	0.00	2,500.00
Supplies	7,531.00	0.00	11,371.97	0.00	11,371.97
University Misc	15,000.00	150.00	2,300.00	0.00	2,300.00
Professional Services	5,000.00	0.00	0.00	0.00	5,000.00
Direct Cost Total	43,128.00	1,119.37	23,267.46	1,905.50	25,172.96
Facilities/Administrative (F&A) Cost Total	12,076.00	313.42	6,514.88	533.54	7,048.42
Total Expense	55,204.00	1,432.79	29,782.34	2,439.04	32,221.38
Reviewed with PI:					
Date:					

Project Title: A STUDY ON HOW BRUSHING YOUR TEETH IMPROVES THEIR LOOK.

% of Budget Spent	53.95 %
% of Budget Committed	4.42 %
% of Budget Spent and Committed	58.37 %
% of time passed to end of budget year	47.05 %

Each grant award receives a one page view equal to the ‘PI Matrix exp categories – all’ but contains additional information.

Protocols associated with this award will be displayed on this page only.

Encumbrances are also broken out by category in this report. You can use the second to last page to verify who what makes up the Compensation encumbrance.

This report will also show you an estimated **breakdown of direct costs available**, but keep in mind that certain expenses affect this number (tuition, equipment, subcontracts). You may **use with caution**.

- This sheet also shows the budget broken down by category.
- My top favorite items for the entire packet appear on this page as the **% of Budget Spent** and **% of time passed to end of budget year**. These two numbers should not vary by more than +/- 8%. This example shows that I am spending slightly fast that time is passing. Again, this could be a result of large upfront costs but should be monitored to pace spending.
 - The 25% of unobligated budget refers to annual award amounts and these numbers are based on cumulative spending. This is still help to review for annual awards and overall spending. This **variance** will warn you if you are under or over spending.

- o PI Details

5339 EXT OTH SVCS	PETSMART	Not Found	Payables A 717798 37403648	12,250.00	4/29/2013
5339				EXT OTH SVCS	Object Code Subtotal 12,250.00
5340 INT OTH SVCS		4374.AMA.04/30/13.02 30-APR-2013 reallocate Mar 2013 MicroCT Imagii	486.15	4/30/2013	
INT OTH SVCS		4758.MPE.04/19/13.01 19-APR-2013 PUR OF ETHYL ALC (#5217), 04/1	86.00	4/19/2013	
INT OTH SVCS		5128.CLZ.04/18/2013.01 15-APR-2 SDM-Tissue Processing Facility: CC	875.00	4/15/2013	
INT OTH SVCS		ULARPRO001 20130418 ULAR_PFCT 807412 ZAY	152.66	4/18/2013	
5340		INT OTH SVCS	Object Code Subtotal 1,599.81		

ORG	5128	572013	2000	DUNTING PERIOD:	MAR-13	
DESCRIPTION	VENDOR/PAYEE/EMPLOYEE NAME	PO#	JOURNAL BATCH NAME	JOURNAL LINE DESCRIPTIC	AMOUNT	TRANSACTION DATI
5010 PROFESSOR A	ZAY, CHRISTINE				1,938.06	3/31/2013
5010					Object Code Subtotal	1,938.06
5101 RESEARCH SPECIALIST	MOUSE, MINNEY				2,541.87	3/31/2013
RESEARCH SPECIALIST	GROUCH, OSCAR				972.75	3/31/2013
RESEARCH SPECIALIST	FROG, KERMIT				4,911.64	3/31/2013
RESEARCH SPECIALIST	POOH, WHINNEY				2,033.30	3/31/2013
5101					Object Code Subtotal	10,459.36
5135 TEMP EXTRA PERSON	RUNNER, ROAD				210.00	3/3/2013
TEMP EXTRA PERSON	RUNNER, ROAD				425.00	3/17/2013

- o This section will list all itemized **transactions** per each account that was charged in the **month being reported**. Each line is grouped by first by account charged and then expense object code and contains name of **job title and payee name**, **PO #**, **amount**, and date or Payment period.

- Itemized transactions should be reviewed to make sure that each item is allowable, allocable and appropriate for the award that was charged. Corrections must be made within **90-days** and moving charges from one grant to another are highly scrutinized and therefore discouraged.
- By using the % of Budget Spent and % of time passed to end of budget year from the previous summary section, you can better plan your purchases and charge the appropriate grant directly.

- Payroll Encumbrance Detail

572013		PI: ZAY, CHRISTINE Desc: 1-R01-AI-023465-01A1			
Employee	Job	Encumbered thru	Total Encumbered	Employee Benefits	Encumbrance
ZAY, CHRISTINE	STANDING FAC	4/30/2013	1,292.04	EB FULL TIME	3,427.61
FROG, KERMIT	I/R PROFESSNL	4/30/2013	4,911.64	EB PART TIME	0.00
POOH, WHINNEY	I/R PROFESSNL	4/30/2013	2,033.30	Sum:	3,427.61
MOUSE, MINNEY	I/R PROFESSNL	4/30/2013	2,541.67		
Sum:			10,778.65		

- This sheet can be used to separate the **Compensation Encumbrances** on the PI Summaries report for each award into future compensation per person and overall benefits.
- The **Encumbered thru date** should match the **Budget End date** of the award with a few exceptions:
 - Appointment end dates for postdocs and certain other positions may differ from the budget end date. An individual can not be committed past their current appointment.
- Use this report to make sure salary is encumbered on each of your accounts, who is being encumbered and for how long.
 - You can use this information as a reminder when to **reappoint** individuals with term appointments.
 - You should also confirm that all individuals that should be charged to this award are actively being encumbered. If a name does not appear, you should contact your Grant Manager immediately to verify the sources of that person's payroll.
 - Keep in mind that encumbrances that change amounts in the future may appear as separate lines.

- o Personnel Matrix

Summary of Personnel Paid when PI Name or CREF Desc matches pattern: ZAY%					
		Acct Period: MAR-13			
		521519	572013	561234	
		5-R01-HL-010320-14	1-R01-AI-023465-01A1	CTA123	Sum:
ZAY, CHRISTINE	PROFESSOR A	1,684.69	1,938.06	722.87	4,345.62
FROG, KERMIT	RESEARCH SPECIALIST		4,911.64		4,911.64
RUNNER, ROAD	TEMP EXTRA PERSON		635.00		635.00
POOH, WHINNEY	RESEARCH SPECIALIST		2,033.30		2,033.30
MOUSE, MINNEY	RESEARCH SPECIALIST		2,541.67		2,541.67
GROUCH, OSCAR	RESEARCH SPECIALIST		972.75		972.75
	Sum:	1,684.69	13,032.42	722.87	15,439.98

- o This report will show the **salary charged** per person to each award during the reporting period.

- This is a **current month salary only** report, although if reallocations of prior month(s) were processed during this period, the adjustments would also appear as a reflection of the month in which the transfer occurred.

- o Here you can check the allocation of your staff across your current awards and the overall salary (excludes benefits) on the each award for the given period.

- In this example, I am the

only person being charged to more than one project. All the staff are being charged to only one of my grants. However, this report does not show accounts awarded to other faculty and/or schools, therefore if Oscar Grouch was paid 50% by me for \$972.75 per month and 50% by a collaborator in my department, I would only see my grant payments.

- o While departmental funds and accounts not directly awarded to you are not included, you can use this report to estimate the **total % effort** for you and your staff on your awards.
 - If my academic base is \$104,295, I can verify that I have **50% grant support** currently:

$$\begin{aligned} \$104,295 \text{ (base)} \div 12 \text{ months} &= \$8,691.24 \text{ per month} \\ \sim 20\% &\text{ is being charged to fund 521519} \\ \sim 22\% &\text{ is being charged to fund 572013} \\ \sim 8\% &\text{ is being charged to fund 561234} \end{aligned}$$

Therefore, I assume the balance (50%) is being charged to my department for teaching and administrative responsibilities.

If the amounts do not represent the current effort commitments, please contact your grant manager immediately.

- o *Committed effort amounts are not systematically tracked therefore use of this report is imperative to verify that salary is being charged appropriately. Again, corrections must be made within **90-days** and will additional attention to payroll deadlines.*