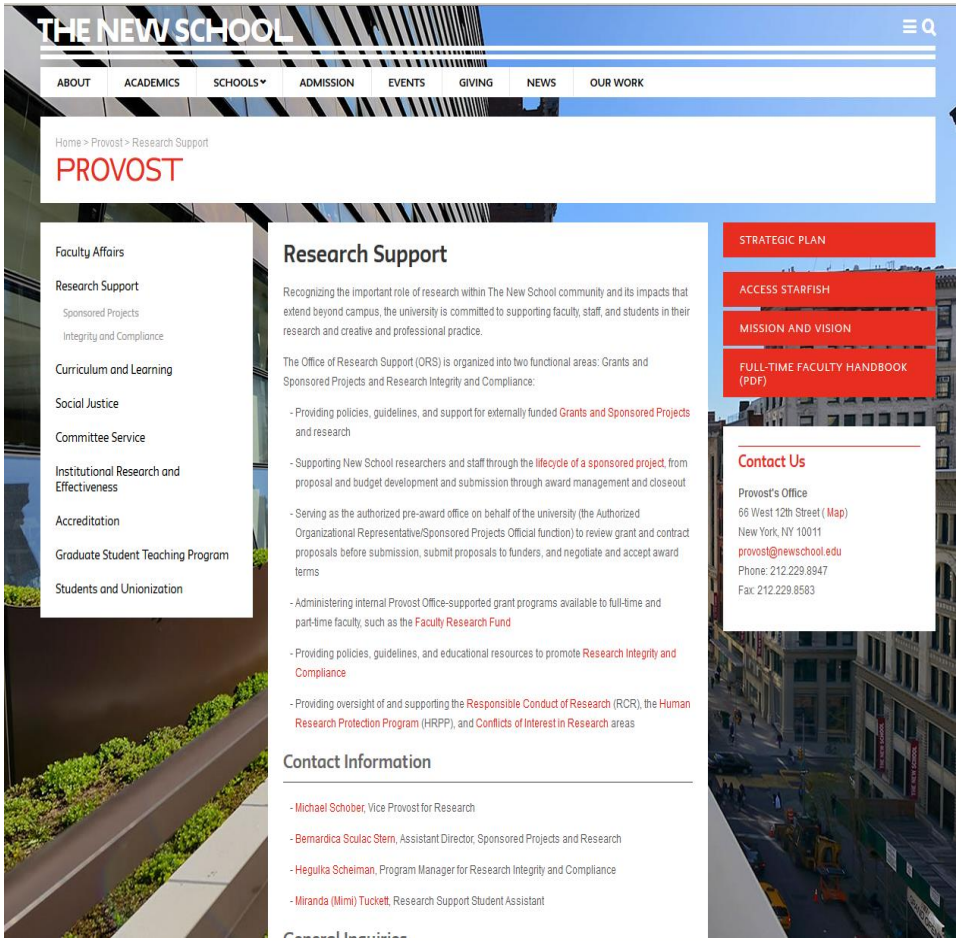
David Ngo, Associate Provost
The New School
Provost's Office - Research

THE NEW SCHOOL JOURNEY – COMPENSATION COMPLIANCE UNDER UG 200.430

THE NEW SCHOOL

RESEARCH SUPPORT - HELPING TO ADVANCE THE RESEARCH

Mission: Research Support provides service to facilitate the advancement of The New School social research and sponsored activities, while ensuring the integrity of the institution's research enterprise through proper stewardship of extramural funding.



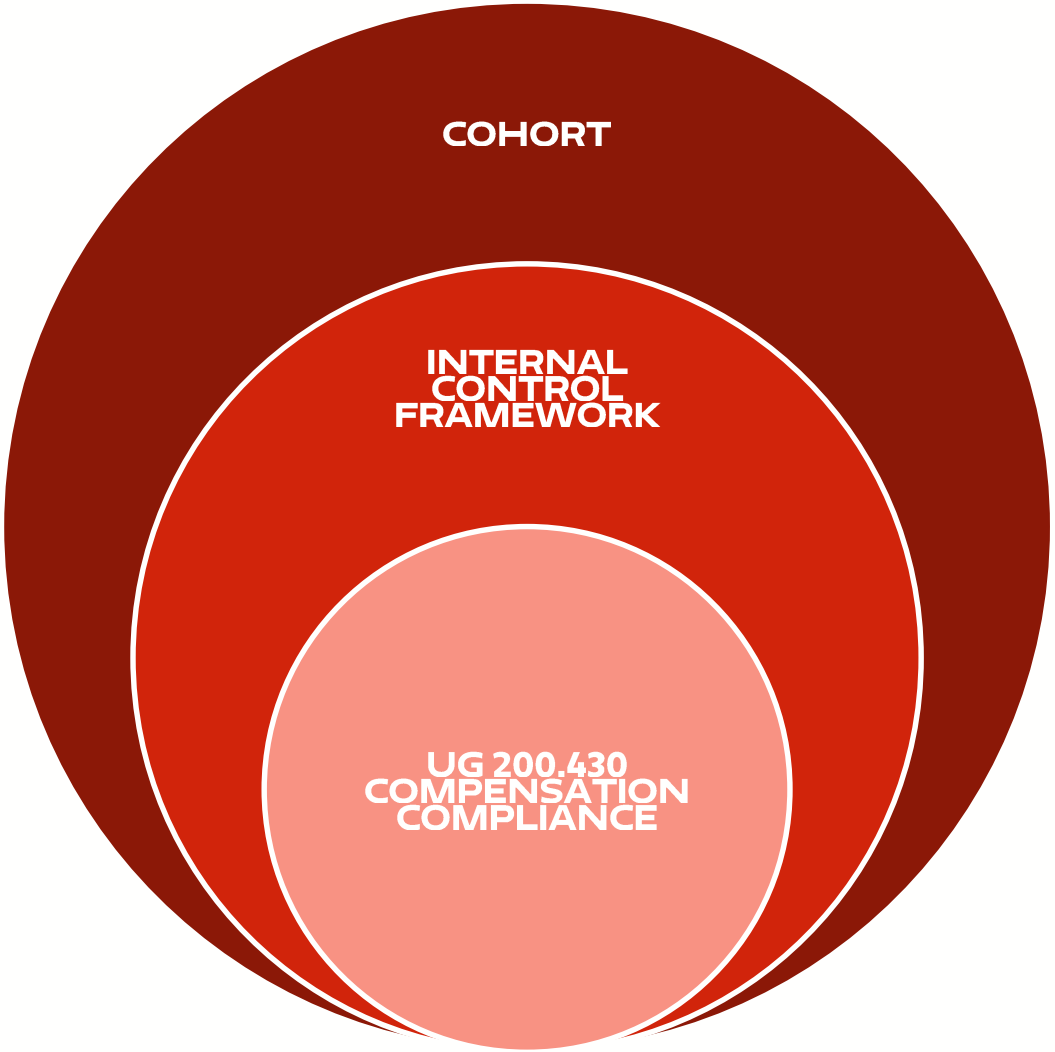
WHAT IS THE DIFFERENCE AND HOW DO THESE CONCEPTS RELATE TO ONE ANOTHER? WHAT DOES THIS MEAN FOR ME AND MY INSTITUTION?

<u>DEFINITIONS</u>

***THE COHORT*: MEMBERS AND THE METHOD TO DEVELOP THE MODEL**

***ICF*: THE FOUNDATION/BASIS COMPLIANCE ENVIRONMENT ASSESSMENT TOOL**

***ATE*: AN ALTERNATIVE METHOD TO MEET ONE OF THE CONTROLS OUTLINED IN THE ICF**


COHORT
INTERNAL CONTROL FRAMEWORK
UG 200.430 COMPENSATION COMPLIANCE

THE NEW SCHOOL: THE JOURNEY TO UG 200.430 COMPLIANCE (JUNE 2017)

"Our faculty and leadership are hearing the 'regulatory reform' and 'new rules' means that you do not have to do effort reporting anymore. "

"I've heard this before and nothing came about from it. What is this all about this time?"

"This is too good to be true!"

THE NEW SCHOOL: THE JOURNEY TO UG 200.430 COMPLIANCE (JULY 2017)

”The national dialogue is compelling, but HOW would we go about doing this?”

“Is there a group that we can band with? We’re not sure it’s good to be first and alone in this! Have other schools done this or decided to do this?”

“Is there a risk assessment guide that we can use?”

“Let’s unpack all of this info. This is too good to be true.”

THE NEW SCHOOL: THE JOURNEY TO UG 200.430 COMPLIANCE (AUGUST 2017)

”The Cohort model does alleviate burden and offers a least intrusive, minimal burden pathway for UG 200.430 Compliance.”

“Thought leaders are saying that you can take away steps, yet achieve more compliance.”

“What do auditors say? Is this safe? This is too good to be true!”

THE NEW SCHOOL: THE JOURNEY TO UG 200.430 COMPLIANCE (OCTOBER 2017)

”Auditors are indicating the Cohort model and ICF provide assurances of the use of federal funding.”

“Other thought leader schools are doing alterative to effort. We ought to explore this further!”

“For schools that already did this, what did they gain? How did they do it? This is too good to be true!”

THE NEW SCHOOL: THE JOURNEY TO UG 200.430 COMPLIANCE (NOVEMBER 2017)

”Let’s do it. Full speed ahead! Start designing operations and implementation!”

THE NEW SCHOOL: THE JOURNEY TO UG 200.430 COMPLIANCE (JANUARY 2018)

”Technique Meets Application! Ready to Implement! Utilize the Cohort model + ICF + ATE to help increase: academic freedom, innovation, creativity, researchers doing research – all helping our students.”

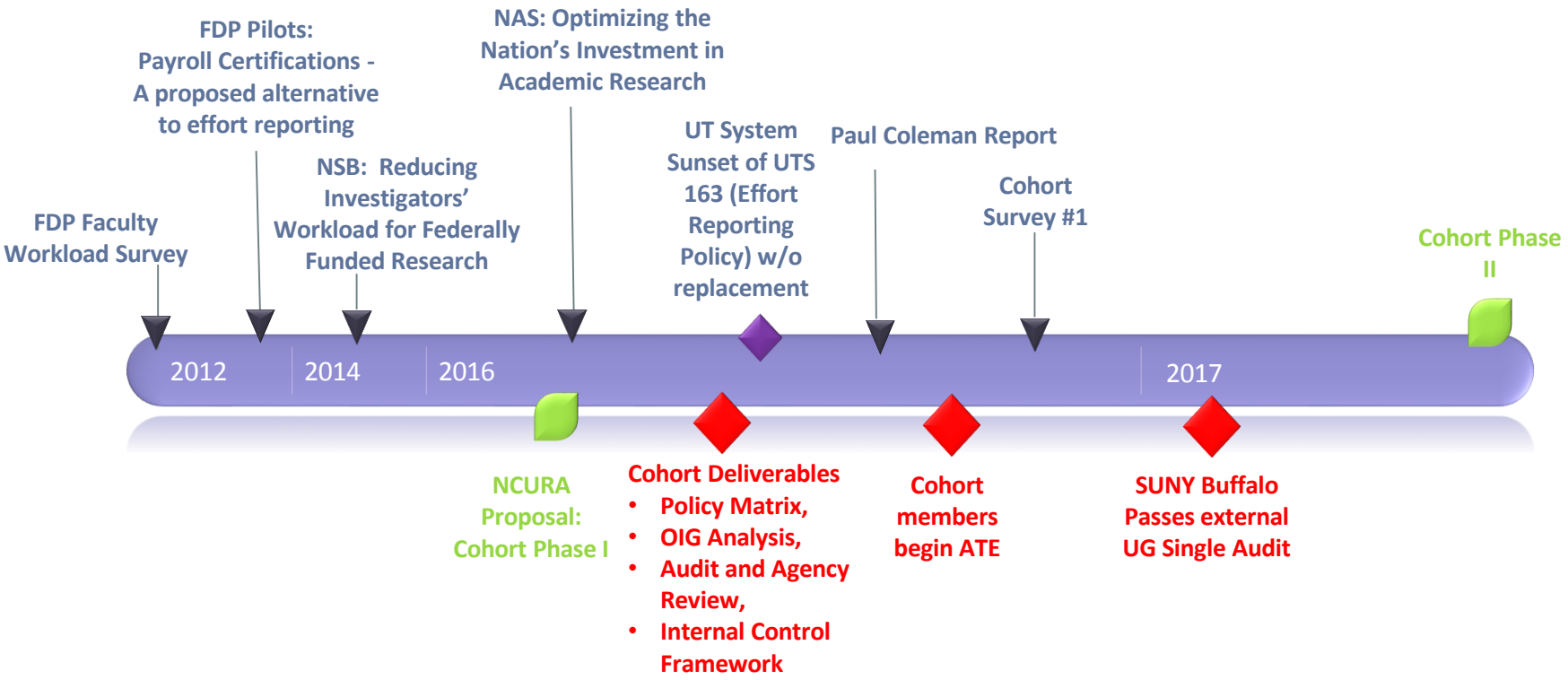
THE NEW SCHOOL: IMPLEMENTATION TEAM

- Discussion to examine national dialogue and Cohort movement
  - Provost Office: Faculty Affairs, Academic Affairs, Research, Faculty Development
  - Finance
  - Grant Accounting
  - IT
  - Internal Audit/Compliance
- Questions:
  - Challenges/how can we help?
  - What is best?
  - What should we do?

THE JOURNEY TO DECISION

- Cohort (and ICF) = agnostic
- Each school has their own unique set of preferences/circumstances
- Just like NYC transportation – many ways to get to the destination!

COHORT FOR ALTERNATIVES TO EFFORT REPORTING - MODEL POLICY AND COMPENSATION STANDARDS FOR THE REDUCTION OF FACULTY AND ADMINISTRATIVE BURDEN



More info: https://researchadmin.asu.edu/cohort

UNDERSTAND WHAT IS REQUIRED

Assess the risk…

- Challenge: How to make sense of regulatory requirement and audit climate *in the context of your institution?*
- One solution: Consider **impact** and **probability**
  - Impact—what will the consequence be to the institution if the action(s) in question happens without policy or controls in place?
  - Probability—how likely is it the action(s) in question will occur?

Impact \ Probability	High	Low
High	High Risk	Medium Risk?
Low	Low Risk?	Low Risk

COHORT INTERNAL CONTROL FRAMEWORK

A System Controls

1. IBS Policy: Pay Codes
2. 100% IBS is identifiable
3. Allocation of 100% IBS sources
4. Pay within Project Period
5. Cost Transfers identify earning period

TNS already had all these existing controls, no improvement needed

B Payroll Process Controls

ESTIMATE PAYROLL

6. Initial allocation of payroll
7. Allocation review and approval

REVIEW PAYROLL

8. Reconciliations
9. Payroll Reports
10. After-the-fact review (charged estimates determined accurate)
11. Individual payroll cross project coordination (if necessary)

ADJUST PAYROLL

12. Reallocate estimates or charges
13. Cost Transfers of payroll already reviewed for accuracy
14. Cost Transfer over 90 days of payroll determined accurate
15. Extra Compensation review and approval

TNS only had control #10 in place w/some semblance of other controls. Overall desire to improve and implement these controls (especially cost transfer policy and making #10 be something other than effort based/paper/semesterly).

C Institutional Controls

ENFORCEMENT CONTROLS

16. Cost Transfer restrictions if controls failed
17. Spending restrictions for non-compliance

TNS had some semblance of these controls, but not taken seriously, esp #23. Deisire to improve and implement all of these controls.

ADMINISTRATIVE (NON-FINANCIAL CONTROLS

18. Agency Salary-Cap restrictions
19. Committed Cost Sharing
20. Minimum devotion of time
21. Reduction of 25% PI/PD time

COMPLIANCE MONITORING

22. Confirm controls work as intended or perform additional controls for higher risk processes

EDUCATION AND TRAINING

23. Responsibilities of individuals performing controls are understood

DOUBLE CLICK
DECONSTRUCT
UNPACK

TECHNIQUE MEETS APPLICATION

ALLEVIATING BURDEN

Design Characteristics and Outcomes

- After the Fact Review by project using dollars
  - (no longer doing effort certifications by individuals using % effort)
- After the Fact Review is completed by PI
  - (no longer having each key personnel member involved)
- After the Fact Review interval is 1 time per year, at sponsor project budget period annual/final reporting stage (programmatic + financial)
  - (no longer doing semester effort certification)
- Monthly Monitoring and Quarterly Reconciliation for all accounts
  - (no longer waiting until end of FY or end of award to cleanup fiscal matters, started using Cohort ICF)
- Allowable Cost Guide and Cost Transfer Policy for all accounts
  - (no longer leaving questioned costs as unjustified and no longer allowing cost transfers > 90 days from date of discovery without additional justification, started using Cohort ICF)
- Apply 200.430 Compensation Compliance policy to only Federal Accounts (to minimize audit scope and overall audit risk)
  - (no longer extending fed policy to non-fed accounts, although an after the fact review, as best practice, can be performed on non-fed accounts even though not required, started using Cohort ICF)

OUTCOME: ALIGNING UG COMPLIANCE WITH THINGS ALREADY PERFORMED (ELIMINATE DUPLICATION OR REDUNDANCY, ESPECIALLY THOSE THAT IMPACT DIGNITY)

Administrative

- General institutional information
- Performance site(s)
- Administrative contacts
- Institutional certifications

Scholarly

- Abstract/Summary
- Specific Aims
- Research Strategy/Scope of work
- Compliance plans

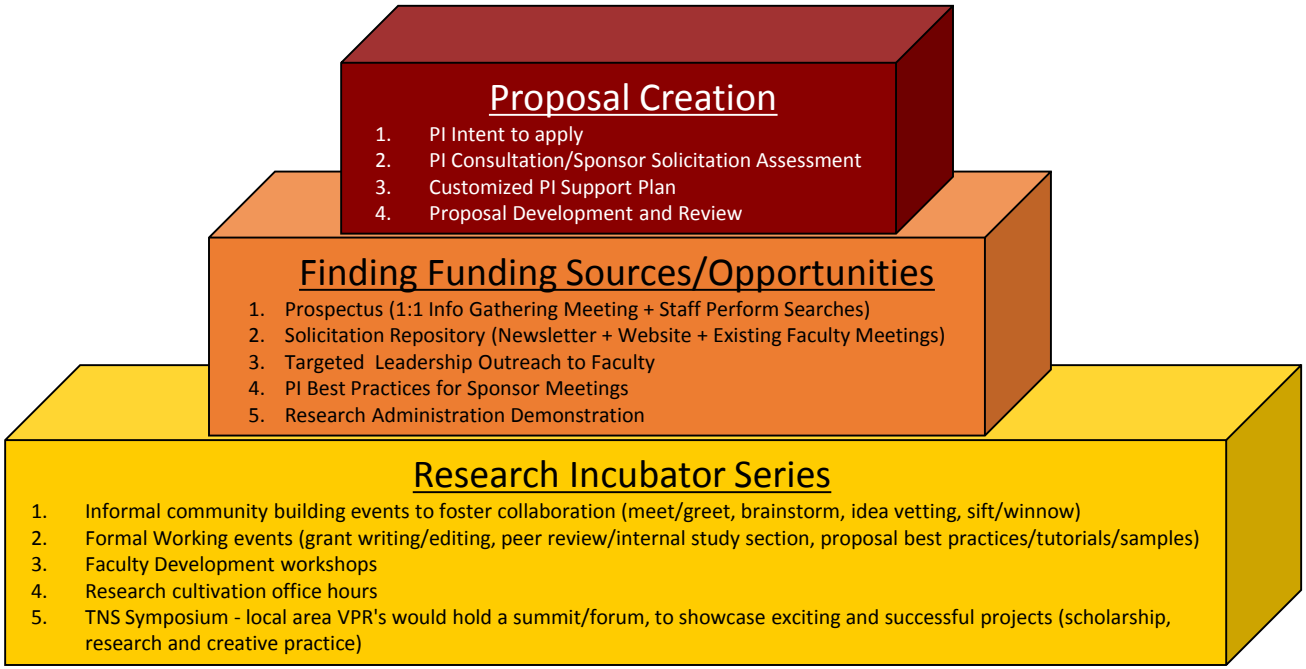
Programmatic

- Key Personnel biosketches and other support
- Facilities and other institutional resources
- Resource Sharing plans
- Letters of Intent or Collaboration

Financial

- Detailed budget
- Budget Justification
- Supporting documentation (if applicable)

OUTCOME: REINVEST THE MARGINS (ATE TIME AND MONEY SAVINGS) BACK INTO THE RESEARCH ENTERPRISE



THE NEW SCHOOL: PRE-AWARD BUILDING BLOCKS FOR SUPPORTING AND SERVING FACULTY

OUTCOME: ALIGN THE RESEARCH AWARD LIFECYCLE WITH RESEARCHER NEEDS

TNS SUMMARY: TAILWIND TO BE ABLE TO 'DOUBLE CLICK' AND UNPACK/DECONSTRUCT

- *Why do this?*
  - National Dialogue
  - Cohort Model (opinions with research basis/foundational studies)
- *How to do this?*
  - ICF
  - Audit Community Engagement
  - Other schools implementations
- *What do to?*
  - Research financial compliance
  - Post award management
  - Internal controls
  - ATE
- *Desired outcome?*
  - Transform, pioneer, drive growth,
  - Propel, galvanize

IMPLEMENTATION - LESSONS LEARNED

- Existing controls to support payroll charges on federal grants likely already exist at your organization
- Other institutional requirements may be dependent on your effort reporting, e.g., Medicare/Medicaid cost reporting, annual budgeting models, etc.
- Technology capabilities should not drive your control environment but technology is important in creating controls and providing meaningful reports
- Education, communication, and monitoring is usually the larger gap for most organizations
- Internal controls are not just about policing but rather developing and documenting efficient processes

IMPLEMENTATION – STRATEGIES AND DECISION MAKING

- Evaluate institutional environment
  - Control environment
  - Risk tolerance
  - Competing priorities
  - Resources
- Identify stakeholders including a project champion
  - Pros/Cons for each stakeholder group
- Create a detailed project plan
  - Phased approach
  - Outside assistance

THANK YOU!

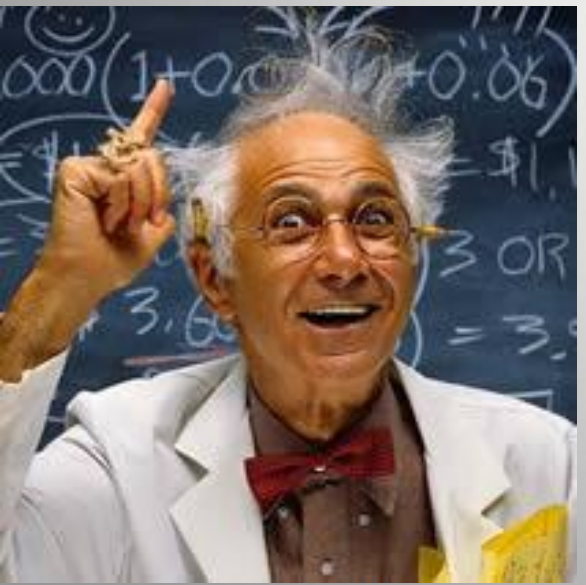
- Questions?
- Contact info:
  - ngod@newschool.edu
  - Text: 608-213-6111
  - #BOBD #cbs #wbs #ngotorious #aftermath
  - Cohort website: https://researchadmin.asu.edu/cohort

APPENDIX

Do you want to learn more and see details of TNS operations after we implemented Cohort Model + ICF + ATE?

DECONSTRUCT! AN EXAMPLE AUDIT COMPARISON

Dr. Waters is studying Another Brick Wall and has a grant from The Gates Foundation that spans 2/1/18 to 1/31/19.



EFFORT MODEL

1. Roger would certify his own % effort (and any staff who cannot certify), for all sponsored and non-sponsored work (even beyond this Gates Foundation award).
2. Separate from effort reporting, for the entire project period, a team (or Roger) is doing some sort of financial monitoring and reconciliation
3. For Jan-Jun 2018, the cert window is Aug-Oct, so Roger certifies on Oct 31, 2018.
4. For Jul-Dec 2018, the cert window is Feb-Apr, so Rogers certifies on Apr 30, 2019.
5. For Jan-Jun 2019, the cert window is Aug-Oct, so Roger certifies on Oct 31, 2019.
6. The financial and programmatic reports are due and submitted on April 29, 2019.

Note: Auditors point out that the reports are submitted before 2 of the 3 effort cards are certified. Auditors ask if the charges are legitimate? Auditors ask how the faculty or admin would know more later on (many months after the award closed), as opposed to during the life of the project?

COHORT MODEL

1. Roger would perform after the fact review of all $ expended on this project (only the Gates Foundation award).
2. Aligned with Cohort ICF, for the entire project budget period, a team (or Roger) does monthly monitoring and quarterly reconciliation.
3. Roger completes his after the fact review of all expenses on April 2, 2019 (after monthly payroll run) and signs off on the financial/programmatic reports and submits on April 10, 2019 – ahead of the April 29, 2019 due date.

THE NEW SCHOOL DESIGN: PROCESS, PEOPLE, SYSTEM

A-21 = "The Old Way" = 3 Steps

1. Award Management
   - ❑ Some internal controls
   - ❑ Controls not consistent
   - ❑ Controls not a focus
2. Financial Report
3. Effort Certification (After the Fact Review using the concept of % effort)

UG = "The New Way" = 2 Steps

1. Award Management
   - ✓ Internal control Framework
   - ✓ PI All Funds (funds awarded - expenses = available funds for spending)
   - ✓ Direct cost justification (allowable, allocable, reasonable)
   - ✓ Monthly monitoring and Quarterly reconciliation of financials
   - ✓ Budget v. actual variance analysis
   - ✓ Burn rate
2. Financial Report (After the Fact Review using the concept of $)

THE NEW SCHOOL DESIGN: PROCESS, PEOPLE, SYSTEM

- **At Time of Award:**
- Source payroll in accordance with the awarded budget for all personnel working on the award
- Confirm the salary budget per WorkDay agrees with the awarded budget and all personnel working on the award are encumbered accordingly

- **Monthly:**
- Review payroll transactions to confirm payroll posted in accordance with sourcing, adjusting sourcing as needed to reflect work performed
- Request changes to awarded salary budget as needed to reflect work to be performed
- Maintain records that reviews were conducted

- **Annually:**
- PI reflects the work performed in the annual progress report
- Review the annual/final financial report to confirm payroll is posted to the award according to work performed

THE NEW SCHOOL DESIGN: PROCESS, PEOPLE, SYSTEM

A-21 = "The Old Way" = Faculty

- ❑ Subjectivity: my 10% is not the same as my colleague's 10%
- ❑ Integrity: I already did the financial report and progress report, why do I have to redundantly prove that I did my job? How much is needed for people to believe I did my job?
- ❑ The due dates of certification are so arbitrary and don't align with my research timelines
- ❑ I just push the button, it doesn't mean anything and I don't know about accuracy b/c I don't understand the confusing concept of % effort.

UG = "The New Way" = Faculty

- ✓ I use the CAS principles for all charges to indicate the amount is reasonable, allowable, allocable, consistent).
- ✓ For compensation, I focus on $ paid.
- ✓ The monthly monitoring/quarterly reconciliation helps to ensure the charges reasonably reflect the work performed AND, I get my monthly balance statement to know how much money I have left!
- ✓ The financial report and programmatic report, due at the sponsor project budget period, tell the story that I completed my obligations and my grant is not overcharged (faculty output is at least the amount charged)

THE NEW SCHOOL DESIGN: PROCESS, PEOPLE, SYSTEM

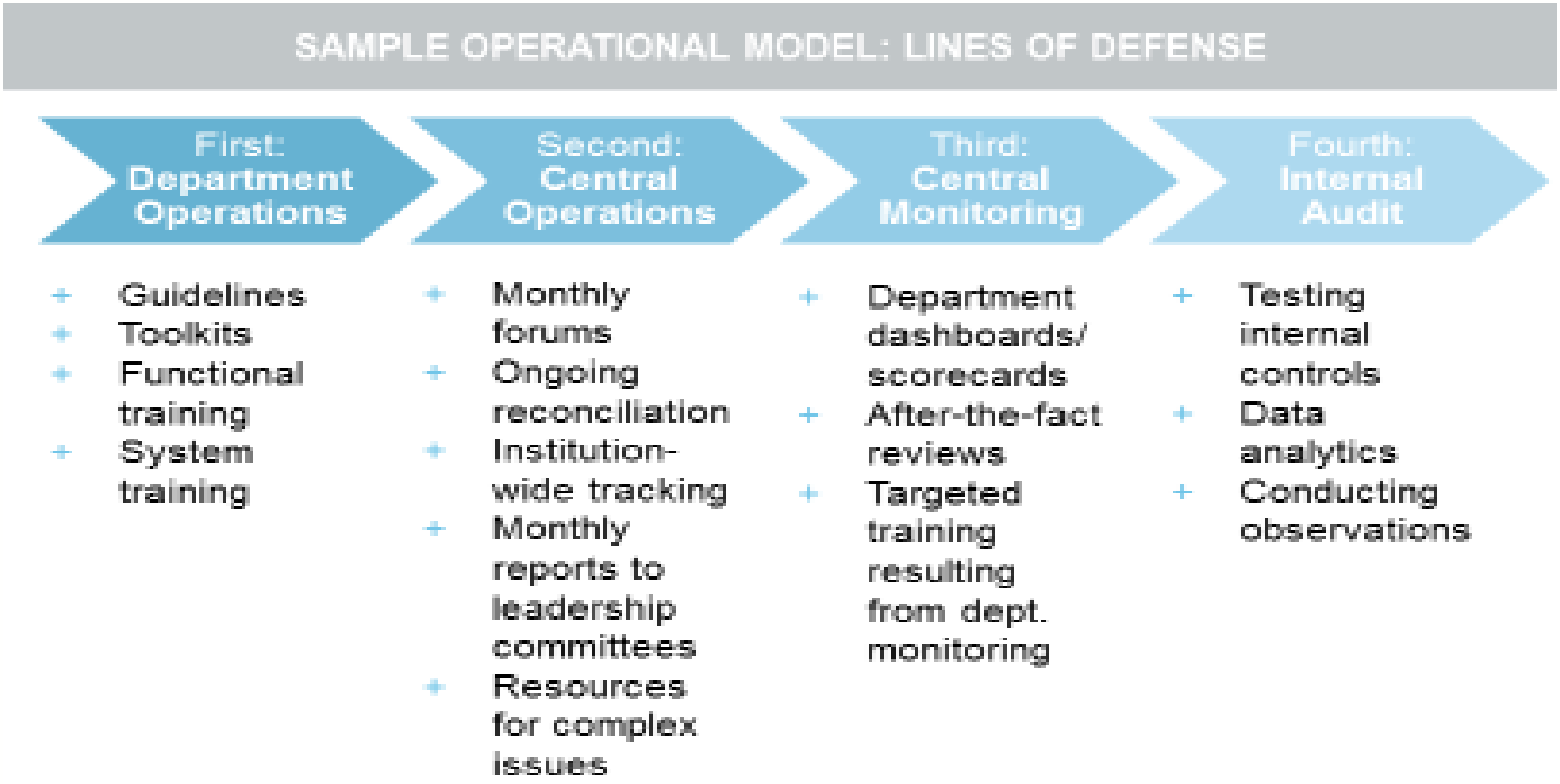
A-21 = "The Old Way" = Admin

- ❑ It's working , no one is complaining.
- ❑ We spent a lot of time (and money) telling faculty and staff how important this is and why they have to spend hours doing it.
- ❑ It's not that bad for staff to spend time prepping effort cards to get them right or have to explain to faculty what this confusing stuff means. We think?!?!
- ❑ It's a necessary part of the staff member's job to chase down late effort cards, even if it means they can't do the other parts of their job. We think?!?!

UG = "The New Way" = Admin

- ✓ There seems to be an opportunity and expectation to alleviate burden.
- ✓ One of our most precious resources is faculty member time, if we can find a way to give that time back to faculty to teach/do research/provide service, this would be a significant and dramatic shift to everyone's benefit that will propel the institution forward.
- ✓ If admins can spend their time on more useful activities, such as writing a new proposal (or subrecipient monitoring or allowable cost reviews), this would be better for all.

THE NEW SCHOOL DESIGN: PROCESS, PEOPLE, SYSTEM



THE NEW SCHOOL DESIGN: PROCESS, PEOPLE, SYSTEM

Central Office - ORS	Academic Units – Dean's Offices	PI (or Delegate)

• **Manage obligated activities with sponsor**
• **Manage reports/systems**
• **Send reminders** to customers
• **Answer questions** about associated principles and process
• **Monitor** the compensation reporting process
• **Review compensation reports** for compliance with University Policy
• **Archive** compensation reports
	• **Manage payroll distribution**
	• **Facilitate the review** of compensation reports.
	  • Is a cost transfer needed?
	• **Execute cost transfers** in accordance with university policy.
	• **Retain supporting compensation documentation** (per policies)
		• **Review activities** listed on the report and the amount of salary charged.
		  • If not accurate, add any missing activities and/or correct monies.
		• **Ensure all salary distribution reflect actual work** on each activity.
		• **Sum total monies to 100%.**
		• **Read the report and review for accuracy.**

THE NEW SCHOOL DESIGN: PROCESS, PEOPLE, SYSTEM

A-21 = "The Old Way" = Paper

- ❑ Effort cards produced manually for routing to PI's and obtaining signatures by person.
- ❑ Potential purchase of another system on top of ERP, that would pull and display only payroll data for purposes of certification.

UG = "The New Way" = Electronic

- ✓ After the fact review is done electronically in WorkDay.
- ✓ The ERP and after the fact review are one and the same.
- ✓ After the fact review is done by project. Allows review of all expenses. Similar to how financial reports are managed.

IMPLEMENTATION – POST AWARD OPERATIONS: AWARD ACCEPTANCE

- Review, Negotiation, Setup
  - WorkDay Account
- Award Kickoff Meeting
  - Congratulate PI!
  - Manage expectations
  - Agree on who is responsible for what
  - Review award terms/conditions
  - Establish WorkDay milestones
  - Establish key project due dates
  - Answer any ‘how to’ questions and provide ‘tips’
  - Review TNS Allowable Cost Guide and Cost Transfer Guide

AWARD KICKOFF MEETING

THE NEW SCHOOL
RESEARCH SUPPORT

Provost's Office
Research Support
66 West 12th Street, Suite 711
New York, NY 10011
www.newschool.edu/provost/research-support/

1. A CONGRATULTATIONS to the PI (and moment to bridge from Pre-Award to Post-Award).
    a. As we design the PI's post award support (award management), one helpful item would be to know about the PI"s preferred working style. How do we best work with/for the PI?
    b. This will help guide us, going forward. At TNS, we have a wide spectrum in how the PI role is fulfilled. There are a few generalities...some PI's like to be in the command center role (i.e the CEO/owner/restaurateur that oversees the work). Other PI's like to be in the field role (i.e the chef that is hands on with the work). NP either way, or to have a hybrid. We can design operations to be customized to fit any PI needs.
    c. We want to ensure successful delivering on the project – demonstrating the PI is a good deliverer & steward of funds (thus, building a record that increases of PI's chances of getting future funds & building PI scholarly/creative practice reputation).
2. Programmatic/technical items
    a. We will ask PI to go over the project to ensure the SOW/methodology/research plan hasn't changed (it's been months since we proposed the work, so want to make sure we update any estimate to the current actual).
    b. If there are any adjustments to the work, then we will start advising about any corresponding secondary or tertiary adjustments.
    c. We also will ensure that the award programmatic terms/conditions are discussed clearly (so the PI knows what are the deliverables, milestones, deadline dates, publication, data rights, IP, etc)
3. Financial items
    a. We ensure the account setup is clean and give PI his/her key information (account ID, info on how to spend, etc.).
    b. We will go over financial items (budget, F&A, IDCR, encumbrance/sourcing, allowable costs, cost transfers), research revenue cycle (AR/AP), compliance and programmatic items (documents that help = award setup checklist and PI allowable cost guide). We can intorduce monthly monitoring and quarterly reconciliation.
    c. We also will discuss some operational tips, by anticipating the PI's spending needs (from the award budget review). An example would be discussing the steps for hiring, initiating payroll, booking travel, buying supplies, reimbursements, etc. This is essentially a set of tips/how to's for the PI.
4. Administrative items
    a. We also will discuss if there are any items that trigger additional discussions with Dean's Offices. The TNS Dean's Offices have set this list as being: Course Release, Curricula/credit issues, Space, Salary issues (overload, supplemental pay, budget relief, etc), FB issues, Hiring support staff. If there are any issues, ORS will work with the Dean's Offices for the PI. This is so that the PI can do the actual research and not be bogged down by burdensome admin tasks.

PI ALLOWABLE COST GUIDE

The New School Research Support:
PI Guidance on Allowable Costs for Sponsored Programs

Guide to Allowable Costs on Sponsored Programs

The following guide is to assist Principal Investigators (PI) in conjunction with Department Chairs, Budget Directors and Business Managers, to understand compliance with University, State, and Federal policies for charging costs to Sponsored Programs (Awards/Grants/Contracts).

The New School accounting system places considerable authority and responsibility directly with the Principal Investigator and their respective departments. Such a system requires the development of significant expertise at the department level and relies heavily upon the compliance of principal investigators, budget directors, business managers and those who create accounting documents.

Charges on grant accounts are certified by Principal Investigators to confirm the appropriateness of the expense each month via the Restricted Budget Vs Actual Gift Grant Project Report

This guide is based upon best practices among other universities and federal audit findings for determining allowability of costs on federally funded projects. The guide describes the normal treatment of costs and does not claim absolute allowability for cost items as specific situations may warrant exceptions to the treatment of costs. *This guide however, is intended to clarify the rationale for items of costs to better assist PIs, department staff and Grant Accounting and ORS personnel to work together and ensure compliance.*

Office of Research Services welcomes all questions regarding budgeting, appropriate costs, compliance with various policies, and the terms and conditions that may affect sponsored programs. ORS may be contacted at extension XXXX.

The New School Research Support:
PI Guidance on Allowable Costs for Sponsored Programs

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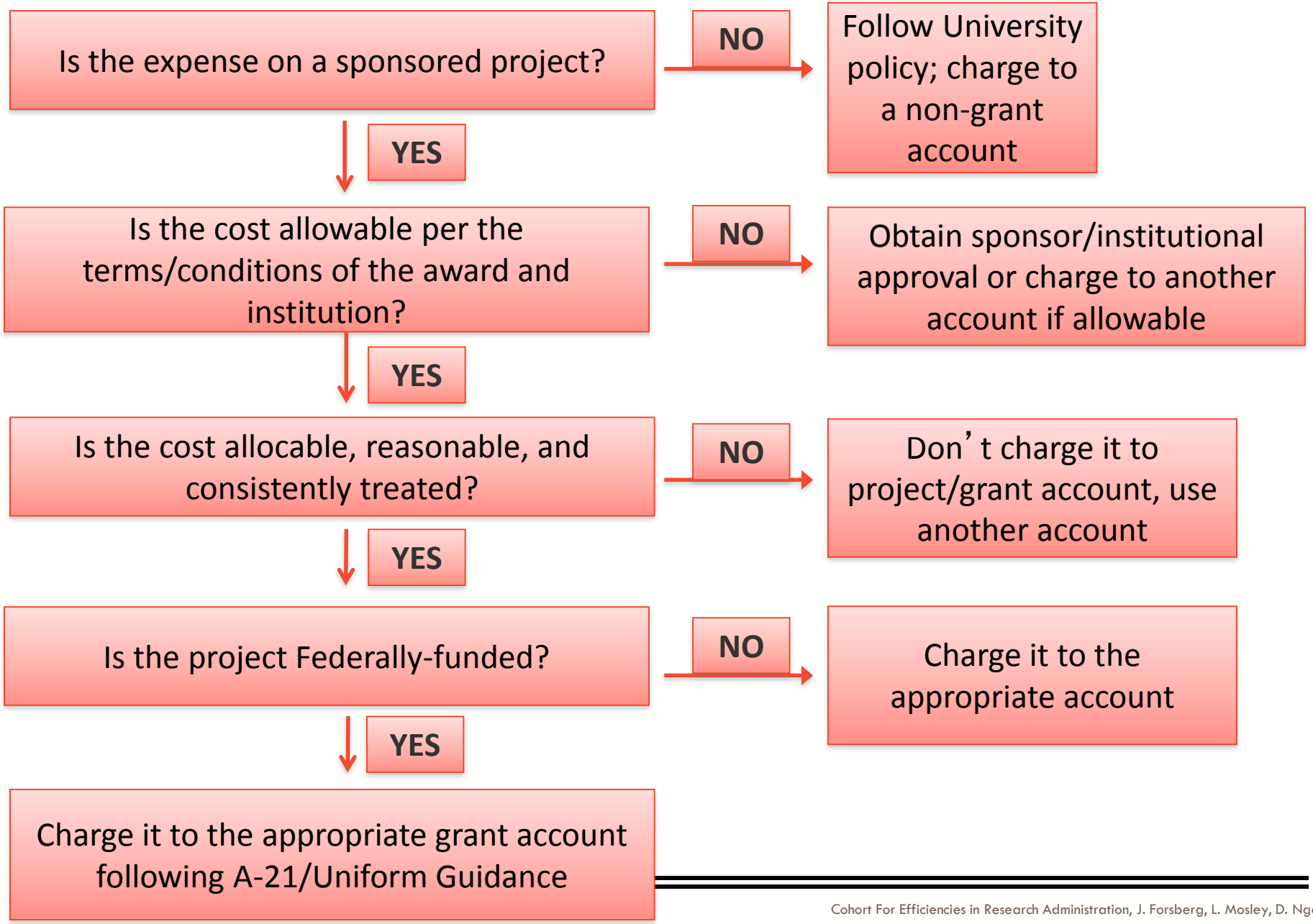
COST PRINCIPLES DEFINITIONS

- **Reasonable:** A cost is **reasonable** if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
- **Necessary:** A cost is **necessary** if the objectives of the project cannot be met without incurrence of the cost.
- **Allowable:** A cost is **allowable** if it is in conformity with governing laws and the policies and procedures of the institution.
- **Allocable:** A cost is **allocable** if it is assignable to a specific cost objective in reasonable proportion to the benefit provided to the project to which it is charged. If a cost benefits two or more projects in proportions that cannot be determined because of the interrelationship of the work involved, the cost may be allocated or transferred to the benefitted projects on any reasonable documented basis (200.405 (d)).

- **Institutional Base Salary (IBS)**: The annual compensation paid by The New School for an individual's appointment, whether that individual's time is spent on research, instruction, administration, or other activities. IBS *excludes* any income that an individual earns outside of duties for The New School. IBS *includes*: regular salary, summer salary, regular hourly wages, overtime wages (for hourly employees), sabbatical leave, paid professional leave (sick, vacation, holiday). This represents the individual's full IBS workload at The New School. By definition, IBS must equal 100% - never more or less – regardless of the number of hours worked or the appointment percent.

Can I Charge to a Sponsored Project?



IMPLEMENTATION – POST AWARD OPERATIONS: AWARD MANAGEMENT

- Monthly Monitoring and Quarterly Reconciliation for ALL expenses
  - Post Award serves as a financial advisor, showing the PI what has been spent and what is left for spending.
  - Post Award helps support future programmatic items by organizing logistics and/or financial items (ex: Planning out the purchase of a piece of equipment)
  - WorkDay Reports
    - PI All Funds (award amount – expenses = funds available for spending)
      - Details of expenses (journal ID, entry desc, dates, etc.)
    - Budget v. Actuals Variance Analysis
    - Burn Rate Analysis
    - Research Revenue Cycle (Invoice Statuses, AR/AP)
    - Subrecipient monitoring
    - CAS Review
      - Allowable, allocable, reasonable, consistent
      - Service dates are within project period
    - Direct Cost Justification
      - Normally allowable expense codes route automatically from initiator/approver to GL
      - Normally unallowable expense codes are flagged for additional review by Post Award before hitting GL
      - Some expenses may require a direct cost justification form to be filed
  - Strategic scrub of high risk items (high probability/high impact)
    - Ex: Salary Cap, Cost Transfers beyond 90 days from discovery need additional justification, Mandatory cost share

QUARTERLY CHECK-IN FINANCIAL REVIEW

TNS Department Quarterly Check-In Financial Review Business Process

Quarterly financial reviews will be conducted on a quarterly basis in March, June, September, and December. A full listing and schedule will be posted on the ORS and Grant Accounting Webpages

F) Methods of identifying awards with potential financial anomalies

1. Review Overspent Report:
   - Filter by department to determine those with overdraft awards
   - Filter by amount to identify awards with large overdrafts
2. Review cost transfer frequency
   - Filter by department and award to determine those with high volume/percentage of cost transfers
3. Review direct cost justification
   - Filter by department and award to determine those with high volume/percentage of normally unallowable transactions
4. Review burn rate
   - Filter by department and award to determine those with mismatches of X%, for expenditures/encumbrances versus time elapsed
5. Review anomalies in average spending patterns
   - Filter by department and award to determine those with spikes/deviation with normal average spending patterns
6. Review large available balances on awards within 90 days from end date
   - Filter by department and award to determine those with large balances remaining close to end date, where large spending will occur in last 3 months of a grant.
7. Review POA issues
   - Filter by department and award to determine services dates outside project period
8. Review liquidation of accruals
   - Filter by department and award to determine transactions that have not been liquidated within a reasonable timeframe
9. Review compensation for TNS payroll confirmation
   - Filter by department and award to determine individuals paid on grants did, in fact, work on those grants
10. Review subrecipients
    - Filter by department and award to determine any subrecipient monitoring anomalies, using many of the tests above
11. Review against dollar thresholds
12. Review against other compliance items (IRB, IACUC, Bio)

DIRECT COST JUSTIFICATION AND 90 DAY COST TRANSFER FORM

The New School
Grants and Restricted Funds Accounting
Direct Cost Justification

In conformity with the TNS Allowable Cost Policy, please complete this form to document purchase(s), which may be non-standard and need extra documentation and justification.

Date of Request:	11/3/2017
Principal Investigator:	Emanuele Castano
Grant Ledger Account #:	5433
Sponsor Award Reference #:	AW-00202
Project Title:	How Fiction Disrupts
Project Start Date:	6/1/2016
Project End Date:	3/31/17
Item being purchased?	Subject and patient costs
Vendor Name:	Amazon/ MTurk
Estimated or known price:	12,000
Amount being charged to this project (reimbursement total):	12,000
If less than 100% is being charged to this project, what other funding source(s) will cover the remainder of the cost?	
How does this benefit the project and help meet the objectives? Why is it needed?	it's part of the proposed activity

Does this purchase meet all of the following requirements?

- [Y] Allowable -A cost is allowable if a cost is reasonable, allocable to the specific project, treated consistently in like circumstances, and conform to any limitations of the cost principles or the sponsored agreement.
- [Y] Allocable -A cost is allocable to a project if goods or services involved are chargeable or assignable in accordance with the relative benefits received by the projects. In order to be allocable a cost must be treated consistently in like circumstances.
- [Y] Reasonable - Costs must reflect what a "prudent person" would pay.

Principal Investigator Signature: _____

Submitted by: Seth Cohen

Routing instructions: Please email the signed completed form, along with supporting documentation, to Grant Accountant in Finance and Business for review.

Please note: It is agreed the purchase is needed in order to complete the promised outcomes of the project. If the purchase is deemed unallowable by F&B or as a result of an audit, the PI and department are responsible for the expense. Submission of this form may require PI to contact the Sponsor for further approval before the expense may be considered fully allowable.

F&B Direct Cost Justification Form 2017 v1

The New School
Grants and Restricted Funds Accounting
Finance and Business

90-Day Cost Transfer Justification Form

Please respond to all questions below for reclasses/cost transfers greater than 90 days

1. Why was the expense originally charged to the fund from which it is now being transferred?

2. Why should this charge be transferred to the proposed receiving fund?

3. If the cost transfer request is more than 90 days from the date of the original charge, explain the reason for the delay and what action is being taken to eliminate the need for future cost transfers of this type.

Requester

Name: Title:

Signature: Date:

Approver

Name: Title:

Signature: Date:

IMPLEMENTATION – POST AWARD OPERATIONS: AWARD CLOSEOUT

- 90/60/30 day reminders before Award End Date
  - If award continues, hand off to Pre-Award to secure next increment of funding
  - If award ends, hand off to Grant Accounting for Financial Reporting and Closeout (reconcile spending/encumbrances, final bill/invoice, etc.)
- 25/50/75 day reminders after Award End Date
  - Goal to submit financial report and programmatic report together, 90 days after Award End Date

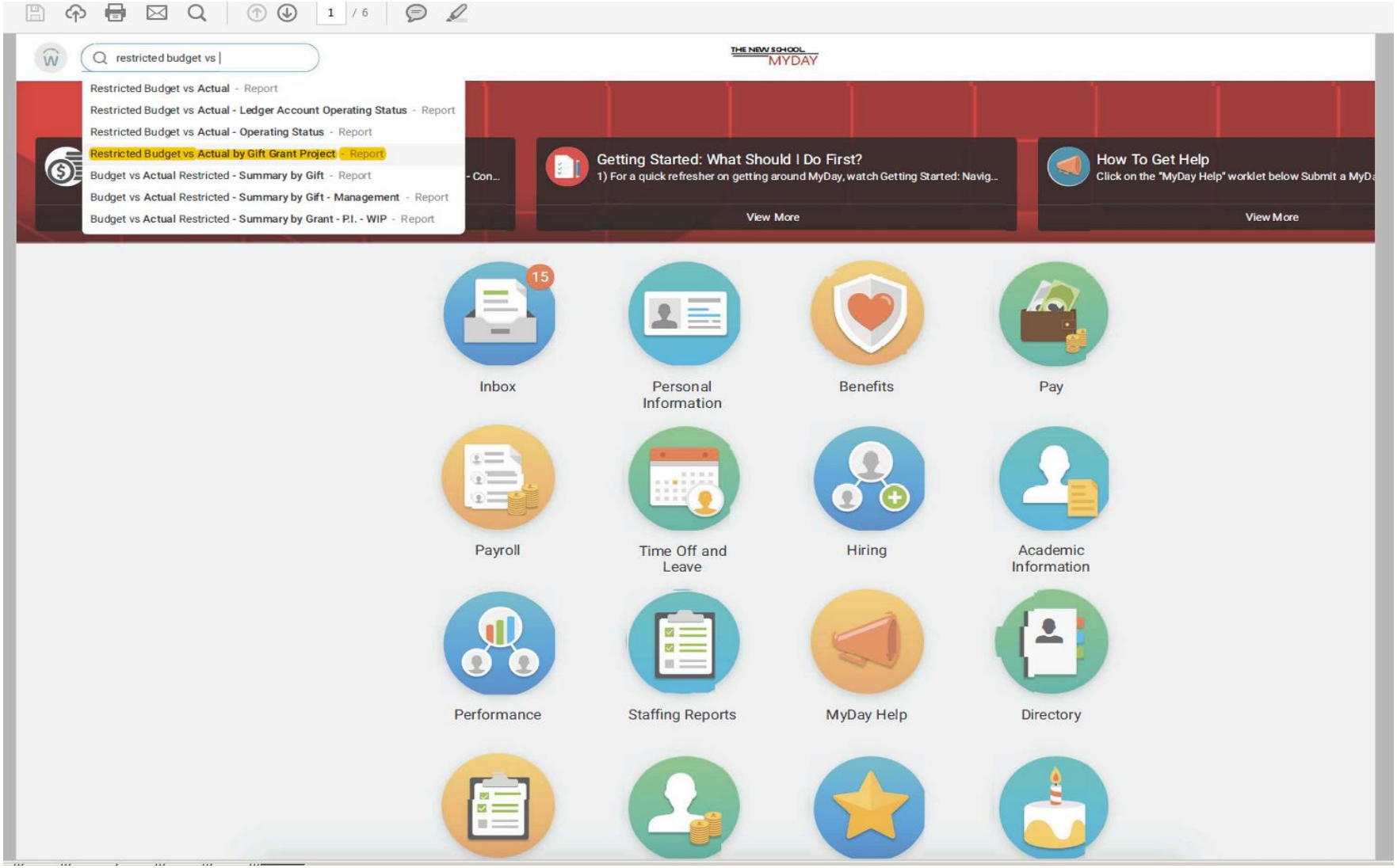
IMPLEMENTATION - AFTER THE FACT REVIEW

- PI Performs After the Fact Review (by project in accordance to sponsored project budget period)
  - Annual/final financial report
  - Annual/final programmatic report
- Basis for approval would be that the verification and substantiation on a monthly monitoring/quarterly reconciliation cycle is essential for the assurance of the accuracy and validity of the entries and the resolution of any discrepancies.
- Approval is routed/tracked/approved in WorkDay for audit trail:

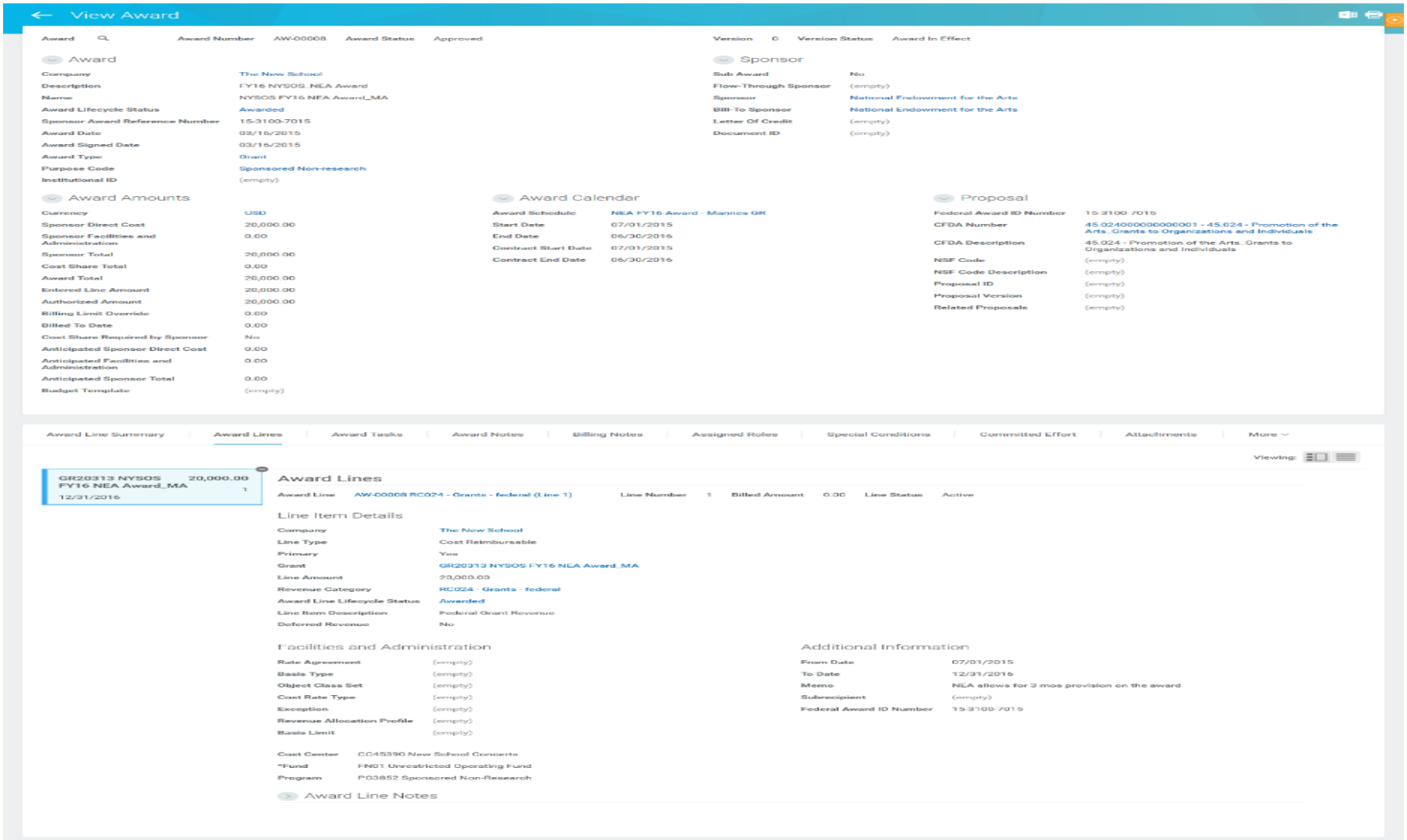
"Your approval constitutes that a scientific programmatic review and/or research financial compliance review has been conducted. The expenditures charged to this award are reasonable with respect to the work performed on the project and are consistent with the terms and conditions of this award, inclusive of Uniform Guidance (2 CFR Part 200) when applicable."

Please note that if there is a significant balance an explanation must be included in your progress report.

TNS WORKDAY (AKA MYDAY)



TNS WORKDAY - VIEW AWARD (DEMOGRAPHIC INFO, SPONSOR INFO, EXPENDITURES, CALENDAR, LINES)



TNS WORKDAY – "ONLINE BANKING/CREDIT CARD STATEMENT" AVAILABLE BALANCE SUMMARY

Report Ran: 02/03/2017 02:51 PM

Award Reporting Date Range: 07/01/2007 - 01/31/2018

49 items

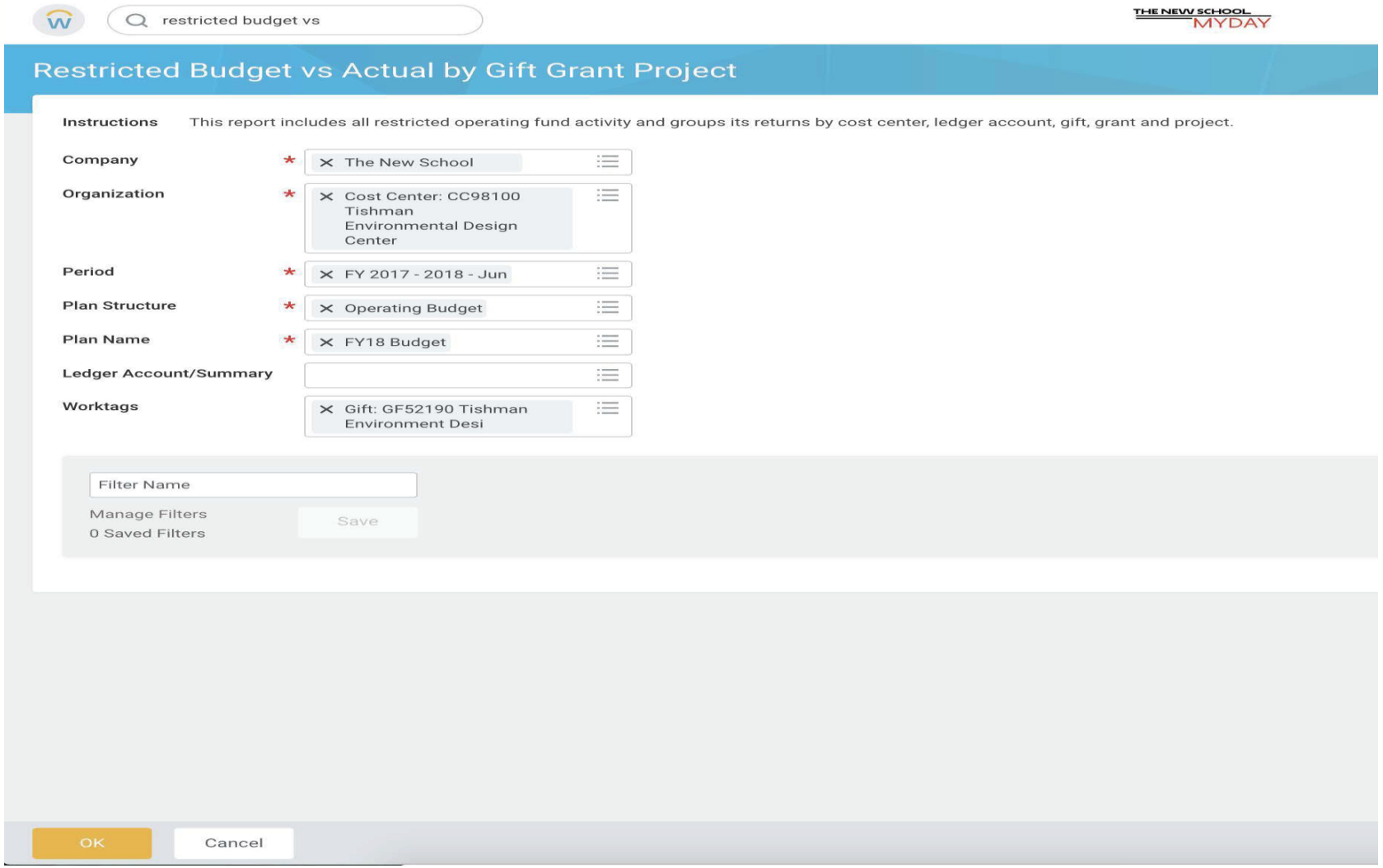
Ledger Account	Awa		Commitments	Available Balance
5216:Equipment leasing and rental			0	($1,281)
5220:Furniture & equipment			0	($5,410)
5221:Repairs and maintenance			0	($3,653)
5223:Printing, duplicating, digitizing			0	($7,770)
5224:Advertising and promotion			0	($2,020)
5300:Travel	$		0	($13,654)
5301:Lodging	$		0	$6,709
5302:Meals & Entertainment	$3,000	$11,198	0	($8,198)
5320:Workshop, Conference, Event Tickets, Registration	0	$9,788	0	($9,788)
5430:Professional Development and Training	0	$709	0	($709)
5432:Honoraria & Guest Lecturers	$9,000	$6,500	0	$2,500

View By
- Award
- Company
- Cost Center
- Fiscal Year Name
- Fund
- Grant
- Revenue Category
- Spend Category

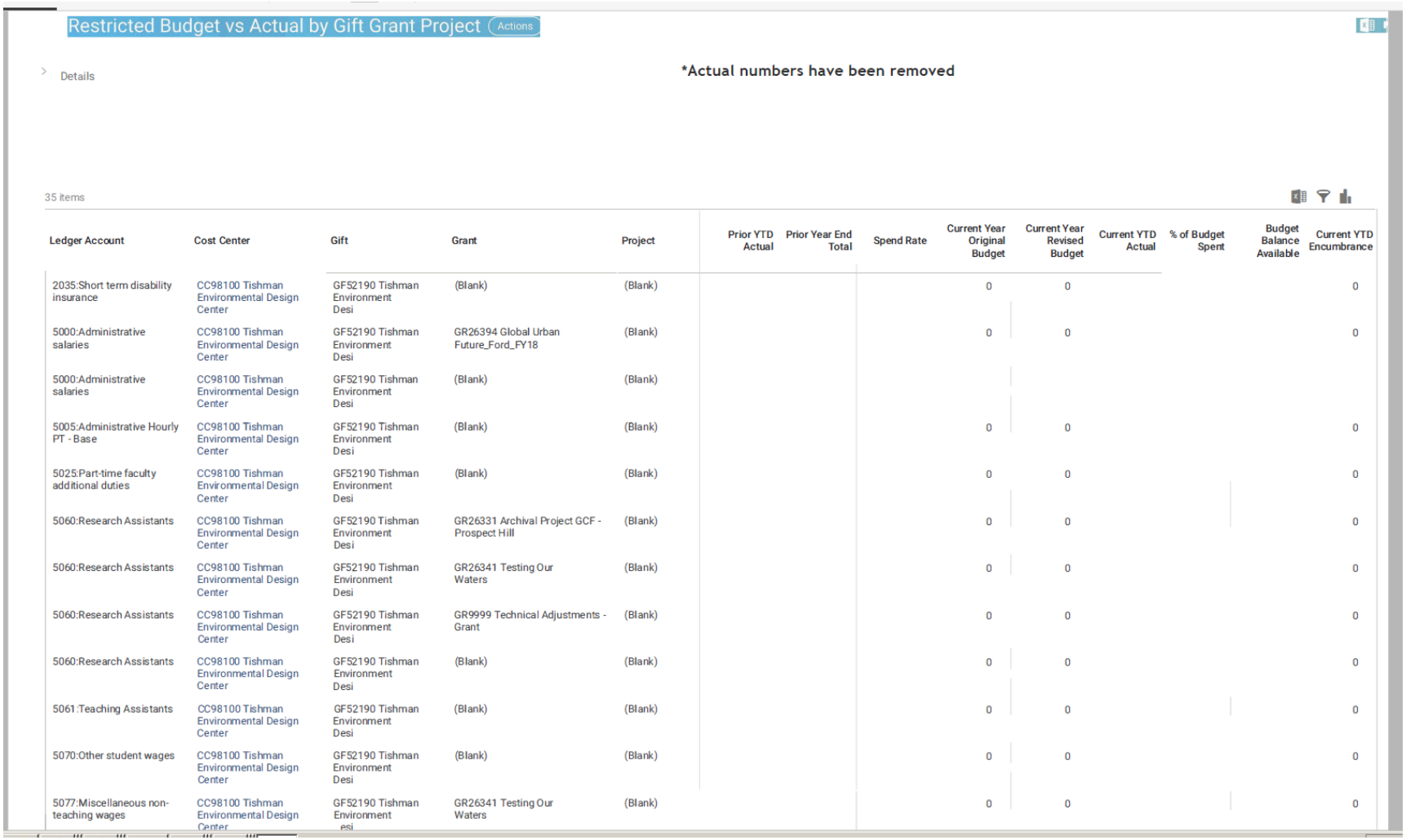
View Details
Export to Excel (All Columns)
Export to PDF

Activity

TNS WORKDAY BUDGET VS ACTUALS VARIANCE ANALYSIS



TNS WORKDAY BUDGET VS ACTUALS VARIANCE ANALYSIS



Restricted Budget vs Actual by Gift Grant Project Actions

Details

*Actual numbers have been removed

35 items

Ledger Account	Cost Center	Gift	Grant	Project	Prior YTD Actual	Prior Year End Total	Spend Rate	Current Year Original Budget	Current Year Revised Budget	Current YTD Actual	% of Budget Spent	Budget Balance Available	Current YTD Encumbrance
2035:Short term disability insurance	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)				0	0				0
5000:Administrative salaries	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	GR26394 Global Urban Future_Ford_FY18	(Blank)				0	0				0
5000:Administrative salaries	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)									
5005:Administrative Hourly PT - Base	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)				0	0				0
5025:Part-time faculty additional duties	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)				0	0				0
5060:Research Assistants	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	GR26331 Archival Project GCF - Prospect Hill	(Blank)				0	0				0
5060:Research Assistants	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	GR26341 Testing Our Waters	(Blank)				0	0				0
5060:Research Assistants	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	GR9999 Technical Adjustments - Grant	(Blank)				0	0				0
5060:Research Assistants	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)				0	0				0
5061:Teaching Assistants	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)				0	0				0
5070:Other student wages	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)				0	0				0
5077:Miscellaneous non-teaching wages	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment esi	GR26341 Testing Our Waters	(Blank)				0	0				0

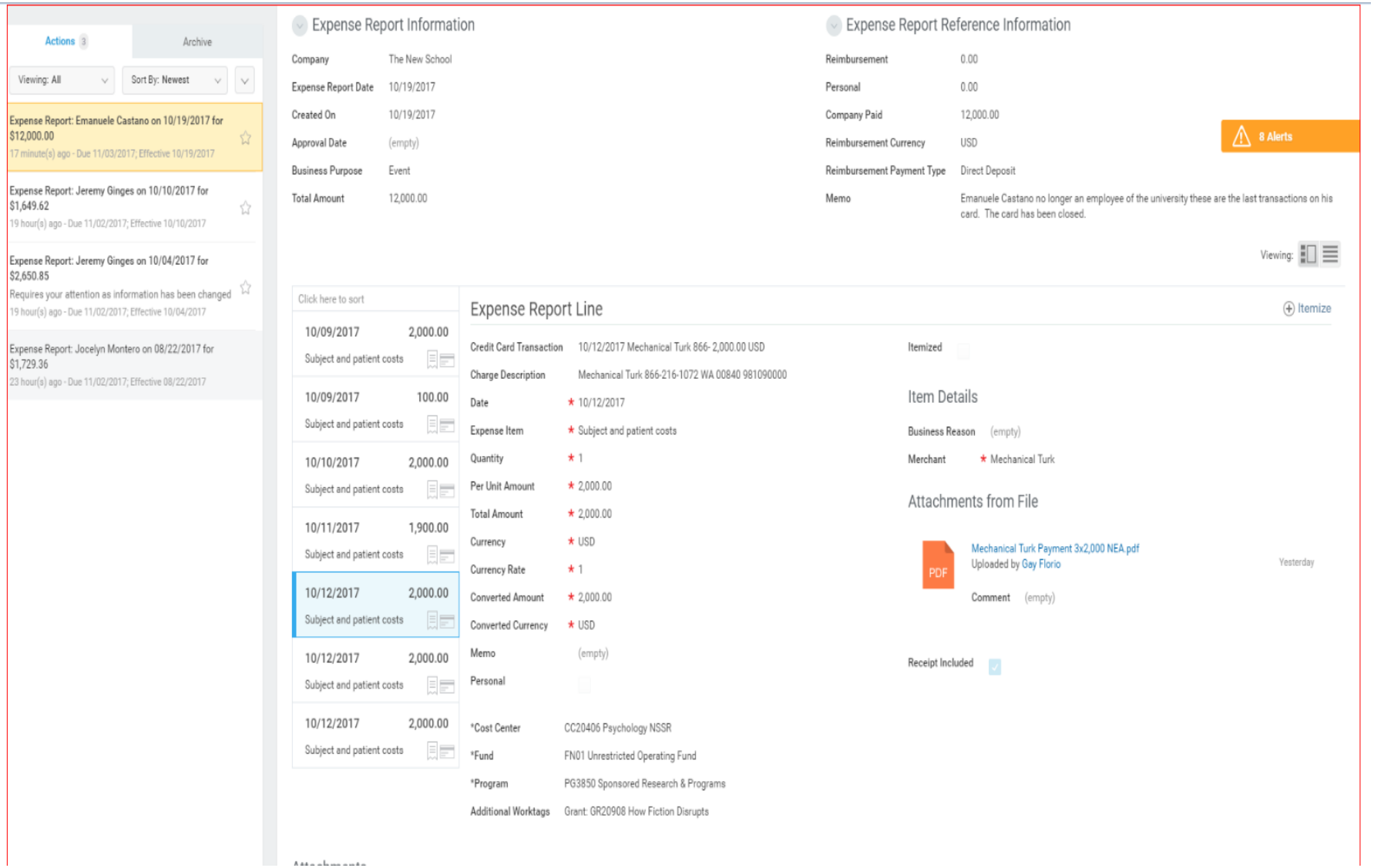
TNS WORKDAY BURN RATE ANALYSIS

*Actual numbers have been removed

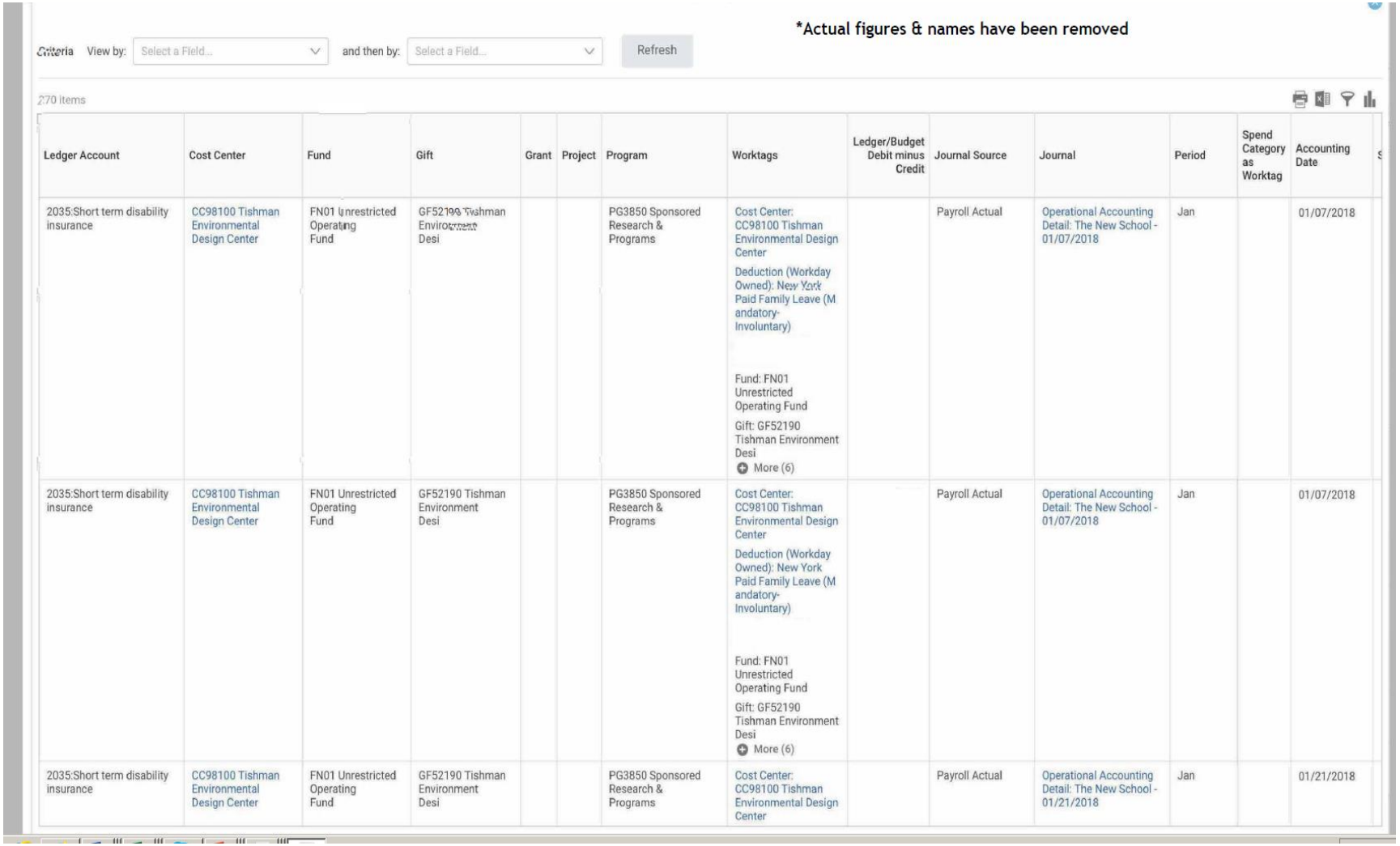
35 items

Ledger Account	Cost Center	Gift	Grant	Project	Prior YTD Actual	Prior Year End Total	Spend Rate	Current Year Original Budget	Current Year Revised Budget	Current YTD Actual	% of Budget Spent	Budget Balance Available	Current YTD Encumbrance
	Center	Desi											
5224:Advertising and promotion	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)			100.00%						
5300:Travel	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)			100.00%						
5301:Lodging	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)			100.00%						
5302:Meals & Entertainment	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)			100.00%						
5320:Workshop, Conference, Event Tickets, Registration	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)			100.00%						
5432:Honoraria & Guest Lecturers	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)			100.00%						
5510:Audio visual equipment	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)			100.00%						
5511:Computer hardware, software, fees & maintenance	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)			100.00%						
5514:Dues, subscriptions and memberships	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)			100.00%						
5519:Book, periodical, media acquisition	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)			100.00%						
5525:Bank service fees	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)			100.00%						
5550:Catering	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)			100.00%						
				Total			1			$XXXXX			

TNS WORKDAY – EXPENSE REPORT INFORMATION



TNS WORKDAY JOURNAL ENTRY AND EXPENDITURE DETAILS



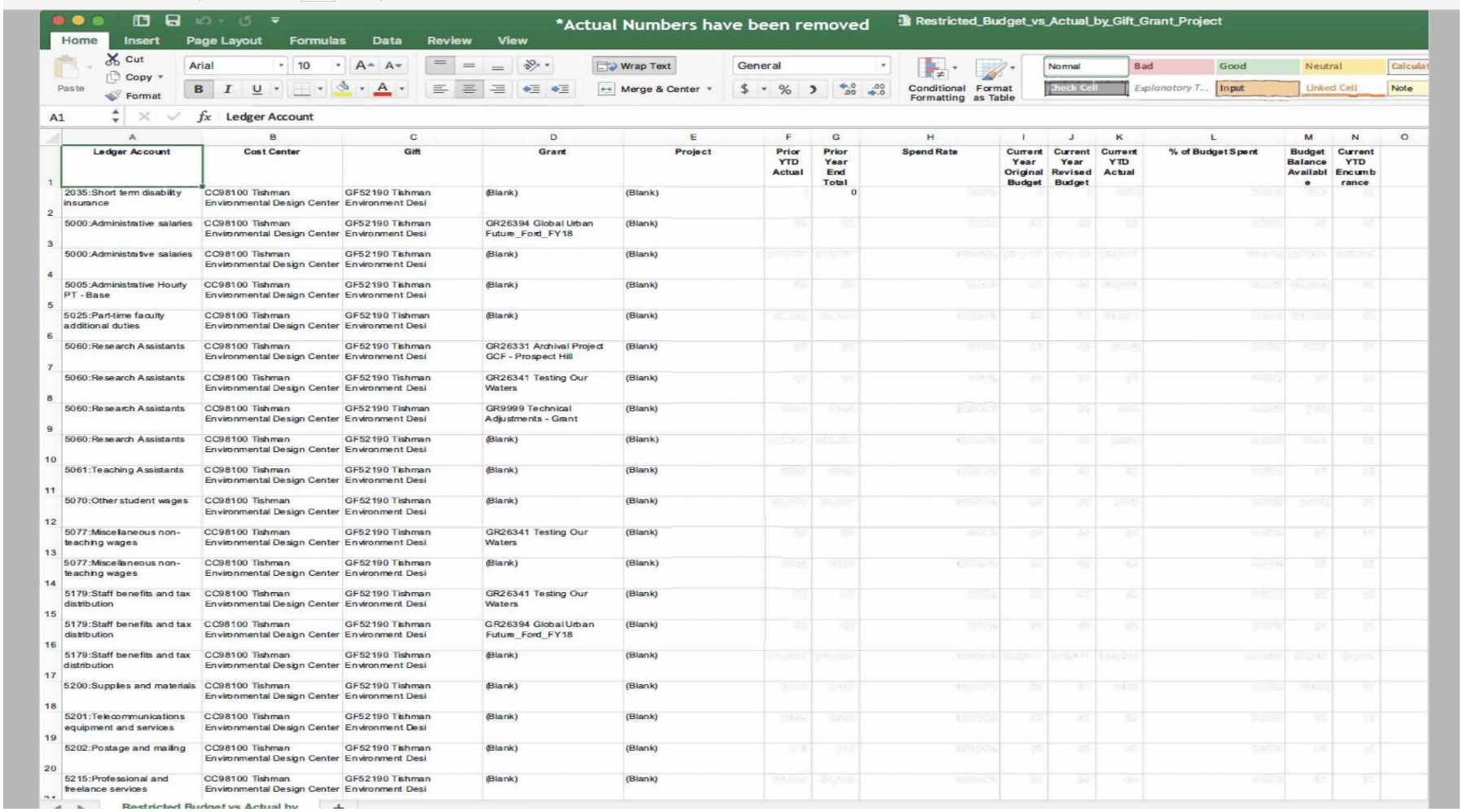
*Actual figures & names have been removed

Criteria View by: Select a Field... and then by: Select a Field... Refresh

270 items

Ledger Account	Cost Center	Fund	Gift	Grant	Project	Program	Worktags	Ledger/Budget Debit minus Credit	Journal Source	Journal	Period	Spend Category as Worktag	Accounting Date
2035:Short term disability insurance	CC98100 Tishman Environmental Design Center	FN01 Unrestricted Operating Fund	GF52190 Tishman Environment Desi			PG3850 Sponsored Research & Programs	Cost Center: CC98100 Tishman Environmental Design Center Deduction (Workday Owned): New York Paid Family Leave (Mandatory-Involuntary) Fund: FN01 Unrestricted Operating Fund Gift: GF52190 Tishman Environment Desi More (6)		Payroll Actual	Operational Accounting Detail: The New School - 01/07/2018	Jan		01/07/2018
2035:Short term disability insurance	CC98100 Tishman Environmental Design Center	FN01 Unrestricted Operating Fund	GF52190 Tishman Environment Desi			PG3850 Sponsored Research & Programs	Cost Center: CC98100 Tishman Environmental Design Center Deduction (Workday Owned): New York Paid Family Leave (Mandatory-Involuntary) Fund: FN01 Unrestricted Operating Fund Gift: GF52190 Tishman Environment Desi More (6)		Payroll Actual	Operational Accounting Detail: The New School - 01/07/2018	Jan		01/07/2018
2035:Short term disability insurance	CC98100 Tishman Environmental Design Center	FN01 Unrestricted Operating Fund	GF52190 Tishman Environment Desi			PG3850 Sponsored Research & Programs	Cost Center: CC98100 Tishman Environmental Design Center		Payroll Actual	Operational Accounting Detail: The New School - 01/21/2018	Jan		01/21/2018

TNS WORKDAY JOURNAL ENTRY AND EXPENDITURE DETAILS



*Actual Numbers have been removed

Restricted_Budget_vs_Actual_by_Gift_Grant_Project

Ledger Account	Cost Center	Gift	Grant	Project	Prior YTD Actual	Prior Year End Total	Spend Rate	Current Year Original Budget	Current Year Revised Budget	Current YTD Actual	% of Budget Spent	Budget Balance Available	Current YTD Encumbrance
2035:Short term disability insurance	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)		0							
5000:Administrative salaries	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	GR26394 Global Urban Future_Ford_FY18	(Blank)									
5000:Administrative salaries	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)									
5005:Administrative Hourly PT - Base	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)									
5025:Part-time faculty additional duties	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)									
5060:Research Assistants	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	GR26331 Archival Project GCF - Prospect Hill	(Blank)									
5060:Research Assistants	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	GR26341 Testing Our Waters	(Blank)									
5060:Research Assistants	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	GR9999 Technical Adjustments - Grant	(Blank)									
5060:Research Assistants	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)									
5061:Teaching Assistants	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)									
5070:Other student wages	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)									
5077:Miscellaneous non-teaching wages	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	GR26341 Testing Our Waters	(Blank)									
5077:Miscellaneous non-teaching wages	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)									
5179:Staff benefits and tax distribution	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	GR26341 Testing Our Waters	(Blank)									
5179:Staff benefits and tax distribution	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	GR26394 Global Urban Future_Ford_FY18	(Blank)									
5179:Staff benefits and tax distribution	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)									
5200:Supplies and materials	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)									
5201:Telecommunications equipment and services	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)									
5202:Postage and mailing	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)									
5215:Professional and freelance services	CC98100 Tishman Environmental Design Center	GF52190 Tishman Environment Desi	(Blank)	(Blank)									

THE NEW SCHOOL - RESEARCH OUTREACH & EDUCATION

- During Winter 2017- Spring 2018, ORS provided a number of trainings for both ORS staff and for campus administrators.
  - Over **200** faculty/staff participated by attending individual workshops, webinars, conferences, group presentations, office hours, etc…
  - In addition, ORS staff attended over 25 campus offered trainings through HR or internal ORS settings.

- ORS offers the following training opportunities for all administrators:
  - Research Administration Demonstration (RAD) national series
  - E-System training
  - Brown Bag training
  - Financial Grants Management/Expense monitoring courses
  - Office Hours – daily on campus