1. Monthly review of project accounting
   a. Overall project status
   b. Faculty & other salaries
   c. All other expenses
2. Correct any problems that may be found
3. Sign off that the project has been reviewed
   a. Evidence of Review (EOR) process
Finding the Management Reports

• Go to CIS on the University Website and Log in using your uNID and password

• Click on Management Reports

• Select report by
  – Selecting desired month & year
  – Type in your Project Number
  – Click the “Revenue & Expense by Budget Category” button
  – Click “Run Report”
Management Report
Header

You can review the current or past months by either using the arrow buttons to change the month or year, or by using the drop down menus for the month or year.

Various reports are available to help your review.

1. View the reports by:
   a. Scrolling down the drop down menu
   b. Click on the report you want to view
   c. Click the “Run” button

2. Explanation of the reports can be found at:
   http://fbs.admin.utah.edu/help/reports/management/
Management Report Header

- Sends you to the Evidence of Review web page for this project.
- Sends you to the Evidence of Review web page for all of the Responsible Person’s projects.
- Creates an Excel Spreadsheet.
- Creates a PDF of this award for printing.

### Management Report

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Month Rev/Exp</th>
<th>FYTD Rev/Exp</th>
<th>PTD Rev/Exp</th>
<th>Encumbered</th>
<th>Budget Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>40106 CONTRACTS AND GRANTS</td>
<td>0.00</td>
<td>0.00</td>
<td>6,827.83</td>
<td>6,827.83</td>
<td>0.00</td>
<td>-8,827.83</td>
</tr>
</tbody>
</table>
Budget Category Accounts – Shows what has been budgeted for the category (these include a “B” at the end of the account number)

Expense Accounts – Shows actual charges against project

Rev/Exp in Current Month

Rev/Exp in Fiscal Year to Date

Rev/Exp in Project to Date

Current Encumbrances or Future Planned Expenses (Payroll, PO’s, etc.)

Remaining Budget Balance after PTD Expenses and Encumbrances

Budget Category Totals – Shows the totals for the budget category and the expenses in that category

If there are questions on the financial aspects of this project contact your accountant at GCA

If you have questions regarding the content of this report, please contact Cori Kennedy at 585-9550 or cori.kennedy@admin.utah.edu
If the project is Underspent/Under committed this will be blank.

If the project is Over Committed or Over Spent the following labels will be added:
- **Over Committed**
- **Over Spent**

Review summary totals of Personal Services, Non-Personal Services and the Total Direct Expenses.

Review the months expenses to make sure they are correctly charged.

**High Level Review**
High Level Review Points

• Review monthly expenses to be sure they are correctly charged.

• Review if the project has fund remaining or if it is:
  – Over Committed – That the overall expenses and encumbrances are more than the allotted budget.
  
  – Over Spent – That the overall expenses are more than the allotted budget.

  – If you are Over Committed or Over Spent you should review Personal Services and Non-Personal Services categories in more detail to see the reasons for the overages.

• Continue on to a more detailed review.
1. Review Faculty Salaries

2. Review Student and Other Salaries

3. Review Remaining Balances
   (if there is a negative sign before the number that means you are overspent or over committed in this category)

See notes on next slides if there are problems.
Salary Review Points

- Review Faculty, Student & Other Salaries
- Review Salary Balances
- There are Several Ways to View the Details:
  - To view the details behind a salary figure, click on that figure, it will take you to the journal detail line, then clink on the “Actual Transaction Amount”
  - To view who is being paid from the project, and the amounts, go to the “Payroll EBT Report” and click “Run”
  - To view the effort distribution for an individual on the project go either to the payroll reporter for your department or to the “Effort Distribution Report” at http://fbs.admin.utah.edu/download/fis/EDR_sneak_peak.pdf (estimated availability 1/30/13)
  - To view the those individuals who will be paid from the project in the future either click on one of the salary totals in the “Encumbrances” column or go the “Encumbrance Report and click “Run”.

![Image of Payroll EBT Report](image1)

![Image of Encumbrance Report](image2)
Managing and Making Changes to Salaries

• Any ongoing, significant changes between *actual* effort and the effort paid through salaries should be corrected *as soon as possible* as follows:
  
  – For planned (future) payroll effort distributions, see the payroll reporter in your department.

  – For payroll posted on the management reports in the current quarter consult with your department administrator and they can submit corrections using the EDR [http://fbs.admin.utah.edu/download/fis/EDR_sneak_peak.pdf](http://fbs.admin.utah.edu/download/fis/EDR_sneak_peak.pdf) (estimated availability 1/30/13),

  – For errors identified on the quarterly PAR, make the changes on the PAR itself, which are then certified for correctness.

  – For errors identified after effort has been certified on the PAR or in Kronos, a cost transfer is required, see your department administrator for help with this process.
1. Review Non-Personal Service Expenses for Accuracy

2. Review Remaining Balances

See notes on next slides if there are problems.
Non-Personal Services Review Points

• Review all non-personal service expenses
  – Pay special attention to subcontracts (are they being billed and paid on a regular basis?)

• To View Details
  – To view specific charges either click in the expense in any of the expense account rows including encumbrances
  
  or go to the “Journal Detail Report” or “Encumbrance Report” and click “Run”.

  – Use a Cost Transfer Form to move any expense off of a project. See your department administrator for assistance.
Evidence of Review

- After reviewing any or all of your Management Reports, you need to indicate that they have been reviewed in any of the following ways:
  - Use the new “Evidence of Review” (EOR) application provided as a link on the Management Reports
  - Print out a copy of the Management Report, either as an Excel spreadsheet or a PDF and sign the copy. This paper copy should be filed for possible later review by auditors.

Additional notes:
- sends you to the Evidence of Review web page for this project
- creates an Excel Spreadsheet
- creates a PDF of this award for printing
- sends you to the Evidence of Review web page for all of the Responsible Person’s projects
Additional Information

- Management Reports
  - [http://fbs.admin.utah.edu/help/reports/management/](http://fbs.admin.utah.edu/help/reports/management/)
- Evidence of Review (EOR)
  - [http://fbs.admin.utah.edu/help/reports/management/#EOR](http://fbs.admin.utah.edu/help/reports/management/#EOR)
- Personal Activity Report (PAR)
  - [http://fbs.admin.utah.edu/mgt/mgt-policies/mgt-par/](http://fbs.admin.utah.edu/mgt/mgt-policies/mgt-par/)
- Payroll Reallocation & Effort Distribution Report
  - [http://fbs.admin.utah.edu/home/fbsinfo/#payreal](http://fbs.admin.utah.edu/home/fbsinfo/#payreal)
- Annotating PDF Documents
  - [http://fbs.admin.utah.edu/knowledge/Annotate_PDF/Annotate_PDF.htm](http://fbs.admin.utah.edu/knowledge/Annotate_PDF/Annotate_PDF.htm)
- Email Notifications on Projects
  - [http://fbs.admin.utah.edu/home/fbsinfo/#email](http://fbs.admin.utah.edu/home/fbsinfo/#email)
- Setting up your UMail or forwarding your UMail email to a different email address
  - [http://it.utah.edu/services/umail/unidtools.html](http://it.utah.edu/services/umail/unidtools.html)
- Updating Liaisons on Projects & Activities
  - [http://fbs.admin.utah.edu/help/resources_info/liaison-update/](http://fbs.admin.utah.edu/help/resources_info/liaison-update/)