

# DGCA AGENDA ITEMS

1. CRIS & Web Space Implementations
2. Space Inventory
3. Oracle G/L Implementation
4. KPMG Audit Findings
5. Subcontract Invoices
6. Taxability of Summer Salary for NJ Income Tax
7. Effort Reporting Status

## 1.a. CRIS

- CRIS is Maximus' Comprehensive Rate (as in F&A rate) Information System
- Over 75% of AAU members use it for their F&A Cost Rate Proposal Development
- Initial set up is using FY 06 data
- Base year for F&A Cost Rate Proposal is FY 07
- Proposal is due DHHS-DCA on 12/31/07

## 1.a. CRIS

- Underlying database is Fox Pro
- Implementation team – Tony Pochesci & Ron Thompson
- CRIS model takes data feeds from
  - G/L
  - Payroll
  - Property Management (equipment & building depreciation)
  - Space Management

## 1.b. Web Space

- Web Space is a separate module that can stand alone to do a space inventory or the space inventory can be automatically integrated into CRIS
- Web Space will be owned by Space Management but will be operated by the DGCA jointly with Space Management during F&A Cost Rate Proposal base years

## 1.b. Web Space

- Different from CRIS - there will be no trial year
- Initial set up will use FY 07 data
- Data will be available for Facilities through Space Management
- Facilities uses other Maximus modules for some of their operations
- Web Space integrates automatically into the Facilities Maximus modules
- Implementation team – DGCA, Space Management & MSSG

## 2. Space Inventory

- Similar to the Space Inventory carried out in FY 02 that Bearing Point managed - this time we will use the Maximus Web Space rather than Bearing Point's E-Space
- All Research Departments will be expected to complete a space inventory for their areas
- There will be training for all departmental business staff involved
- Initial training will be by Maximus and some by Steve Levenson
- Training will be rolled out in April-May
- Input expected from departments during May-July

### 3. Oracle G/L Implementation

- Currently the DGCA is running out of grant accounts hence the need for the new G/L
- Team formed from OIT, University Accounting and the DGCA
- University will use Oracle consultants as well
- DGCA representatives are Linda Fowler – full time and Steve Levenson – part time and the rest of the DGCA managers as needed
- Expected to be completed in the late fall of CY 07
- Separate team looking at supplemental report generator systems

## 4. KPMG Audit Findings

- Payroll transactions inappropriately authorized by an Administrative Assistant
- 7 of 25 Federal financial reports tested were submitted late
- 9 of 30 State financial reports were late
- 1 of 13 cost sharing requirements not met
- Financial subrecipient monitoring not being done currently
- 1 of 30 non-salary transactions tested was unallowed – it was over the budget with no budget revision requested (\$4,000 vs \$44,374)



## PAYROLL AUTHORIZATION FORM

COMPLETE UNSHADED FIELDS ONLY  
INSTRUCTIONS - SEE REVERSE SIDE

|           |                        |   |   |   |   |   |   |   |   |   |
|-----------|------------------------|---|---|---|---|---|---|---|---|---|
| <b>A1</b> | SOCIAL SECURITY NUMBER |   |   |   |   |   |   |   |   |   |
|           | █                      | █ | █ | █ | █ | █ | █ | █ | █ | █ |

|                |  |  |     |     |     |           |
|----------------|--|--|-----|-----|-----|-----------|
| EFFECTIVE DATE |  |  | MO. | DAY | YR. | YR1       |
|                |  |  |     |     |     | <b>01</b> |

|           |   |  |  |  |  |  |  |  |  |  |                     |        |                    |            |               |
|-----------|---|--|--|--|--|--|--|--|--|--|---------------------|--------|--------------------|------------|---------------|
| <b>B1</b> | LAST NAME (FOLLOWED BY SUFFIX) THEN FIRST, FOLLOWED BY SPACE, THEN MIDDLE INITIAL |  |  |  |  |  |  |  |  |  | SUFFIX (E, D, etc.) | CAMPUS | COLLEGE/UNIVERSITY | DEPARTMENT | LOCATION CODE |
|           |   |  |  |  |  |  |  |  |  |  |                     |        |                    |            |               |

|           |            |     |     |      |  |   |  |
|-----------|------------|-----|-----|------|--|---|--|
| <b>B2</b> | BIRTH DATE |     | SEX | RACE | <input type="checkbox"/> THIS INDIVIDUAL CURRENTLY HOLDS ANOTHER RUTGERS APPOINTMENT<br><input type="checkbox"/> YES-SPECIFY TYPE: _____ | IF A NONRESIDENT ALIEN INDICATE:<br>VISA TYPE: _____<br>VISA EXPIRATION DATE: ____/____/____<br>COUNTRY OF RESIDENCE: _____ |  |
|           | NO.        | DAY | YR. |      |  |   |  |

|           |                     |           |          |        |      |               |                  |                            |                           |                       |              |           |
|-----------|---------------------|-----------|----------|--------|------|---------------|------------------|----------------------------|---------------------------|-----------------------|--------------|-----------|
| <b>C1</b> | ALARMED APPOINTMENT |           |          |        |      |               |                  |                            |                           |                       |              |           |
|           | JOB TITLE           | JOB CLASS | DAY CODE | RANK/2 | STEP | ANNUAL SALARY | FULL/TIME TYPE % | ANNUAL HOURS REGULAR/SEAS. | ANNUAL HOURS ANNUAL/SEAS. | ANNUAL SALARY PAYMENT | ANNUAL BONUS | SEAS CODE |

|           |                             |                    |          |           |                           |           |                               |             |       |       |
|-----------|-----------------------------|--------------------|----------|-----------|---------------------------|-----------|-------------------------------|-------------|-------|-------|
| <b>C7</b> | REPORTING RELATIONSHIP CODE | DEPT. ABBREVIATION | PT. CODE | <b>D1</b> | CASUAL/TEMPORARY (TYPE 4) |           | CASUALTY APPOINTMENT (TYPE 8) |             |       |       |
|           |                             |                    |          |           | JOB TITLE                 | JOB CLASS | NUMBER OF DAYS                | PURPOSE (+) |       |       |
|           |                             |                    |          |           |                           |           | TEACH                         | RESEARCH    | CLASS | OTHER |

|           |                 |          |   |                |                 |          |   |                |                 |          |   |                |
|-----------|-----------------|----------|---|----------------|-----------------|----------|---|----------------|-----------------|----------|---|----------------|
| <b>C4</b> | ACCOUNT NO. (1) | POSITION | S | AMOUNT CHARGED | ACCOUNT NO. (2) | POSITION | S | AMOUNT CHARGED | ACCOUNT NO. (3) | POSITION | S | AMOUNT CHARGED |
|           |                 |          |   |                |                 |          |   |                |                 |          |   |                |

|           |                 |          |   |                |                 |          |   |                |                 |          |   |                |
|-----------|-----------------|----------|---|----------------|-----------------|----------|---|----------------|-----------------|----------|---|----------------|
| <b>C5</b> | ACCOUNT NO. (4) | POSITION | S | AMOUNT CHARGED | ACCOUNT NO. (5) | POSITION | S | AMOUNT CHARGED | ACCOUNT NO. (6) | POSITION | S | AMOUNT CHARGED |
|           |                 |          |   |                |                 |          |   |                |                 |          |   |                |

|           |                   |     |      |     |     |     |     |     |                            |     |     |
|-----------|-------------------|-----|------|-----|-----|-----|-----|-----|----------------------------|-----|-----|
| <b>A2</b> | APPOINTMENT DATES |     | FROM |     |     | TO  |     |     | IF TERMINATION DATE NEEDED |     |     |
|           | MO.               | DAY | YR.  | MO. | DAY | YR. | MO. | DAY | YR.                        | MO. | DAY |

COMMENTS:

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|             |          |      |                          |      |                      |      |
|-------------|----------|------|--------------------------|------|----------------------|------|
| REMOVED BY: | EXT. NO. | DATE | SIGNATURE-DEAN, DIRECTOR | DATE | SIGNATURE-AUTHORIZED | DATE |
|-------------|----------|------|--------------------------|------|----------------------|------|

|           |                  |          |           |             |         |                     |      |       |        |       |           |            |                 |    |  |
|-----------|------------------|----------|-----------|-------------|---------|---------------------|------|-------|--------|-------|-----------|------------|-----------------|----|--|
| <b>E3</b> | PAYROLL USE ONLY |          |           |             |         |                     |      |       |        |       |           |            |                 |    |  |
|           | EMP STA          | EMP TYPE | EMP ALLOW | STATE ALLOW | MO. TAX | ADDITIONAL FED. TAX | FICA | UNION | HEALTH | RIGHT | FED. LIFE | RET. OFFER | NO. OF PAYMENTS | EW |  |

\_\_\_\_\_  
PAYROLL - PERSONNEL SIGNATURE

\_\_\_\_\_  
DATE

#AFFRM 2150 PMS

DC

## 4. KPMG Audit Findings

- Corrective Action Plan includes:
  - Grant Accountants not to review preliminary reports with PI/Departments unless discrepancy apparent
  - Grant Accountants will set reasonable deadlines for completion of the final report with the PI/Departments - If circumstances justify, a request for extension of time to file the report will be made otherwise account will be closed based on the knowledge available at the time
  - Cost sharing shortfall will be resolved with the Dean and Department Chair - Issue is that the department didn't have the cost sharing in place when proposal went out

## 5. Subcontract Invoices

- Two different versions
  - Final Federal Certification
    - A-21 and A-110
  - Final Regular Certification

|                                      |                        |                                 |                        |                            |                              |                                 |
|--------------------------------------|------------------------|---------------------------------|------------------------|----------------------------|------------------------------|---------------------------------|
|                                      |                        | Insert Name of Subcontractor    |                        |                            | Exhibit D Sample Invoice     |                                 |
|                                      |                        | Insert Address of Subcontractor |                        |                            |                              |                                 |
|                                      |                        |                                 |                        |                            |                              |                                 |
|                                      |                        |                                 |                        |                            |                              |                                 |
| <b>Mail Invoices To:</b>             |                        |                                 |                        |                            | Invoice#:                    |                                 |
| Rutgers, The State University        |                        |                                 |                        |                            | Rutgers Account#:            |                                 |
| Disbursement Control                 |                        |                                 |                        |                            | Grant Period:                |                                 |
| Administrative Services Building I   |                        |                                 |                        |                            | Reporting Period:            |                                 |
| 65 Davidson Road, Room 302           |                        |                                 |                        |                            | Rutgers Subcontract #:       |                                 |
| Piscataway, NJ 08854                 |                        |                                 |                        |                            | Rutgers Purchase Order #:    |                                 |
|                                      |                        |                                 |                        |                            | FINAL                        | INTERIM                         |
|                                      |                        |                                 |                        |                            | <i>Check Appropriate Box</i> |                                 |
| <b>Total Amount of Award</b>         |                        | \$0.00                          |                        |                            |                              |                                 |
| <b>Total Amount Received to Date</b> |                        | \$0.00                          |                        |                            | Required Cost Sharing * \$   |                                 |
| <b>EXPENDITURES</b>                  | <b>APPROVED BUDGET</b> | <b>PREVIOUSLY REPORTED</b>      | <b>CURRENT EXPENSE</b> | <b>CUMULATIVE EXPENSES</b> | <b>CURRENT Cost Sharing*</b> | <b>CUMULATIVE Cost Sharing*</b> |
| Salaries & Wages                     | 0.00                   | 0.00                            | 0.00                   | 0.00                       | 0.00                         | 0.00                            |
| Fringe Benefits                      | 0.00                   | 0.00                            | 0.00                   | 0.00                       | 0.00                         | 0.00                            |
| Supplies                             | 0.00                   | 0.00                            | 0.00                   | 0.00                       | 0.00                         | 0.00                            |
| Travel                               | 0.00                   | 0.00                            | 0.00                   | 0.00                       | 0.00                         | 0.00                            |
| Other Services                       | 0.00                   | 0.00                            | 0.00                   | 0.00                       | 0.00                         | 0.00                            |
|                                      | 0.00                   | 0.00                            | 0.00                   | 0.00                       | 0.00                         | 0.00                            |
| <b>MTDC</b>                          | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>            | <b>0.00</b>                | <b>0.00</b>                  | <b>0.00</b>                     |
| Equipment                            | 0.00                   | 0.00                            | 0.00                   | 0.00                       | 0.00                         | 0.00                            |
| Other Expenses                       | 0.00                   | 0.00                            | 0.00                   | 0.00                       | 0.00                         | 0.00                            |
|                                      |                        |                                 |                        |                            |                              |                                 |
|                                      |                        |                                 |                        |                            |                              |                                 |

|   |               |                  |               |                      |               |                    |
|---|---------------|------------------|---------------|----------------------|---------------|--------------------|
| TOTAL DIRECT EXPENDITURES   | 0.00          | 0.00             | 0.00          | 0.00                 | 0.00          | 0.00               |
| Facilities and Administrative Cost<br>% = _____ of MTDC   | 0.00          | 0.00             | 0.00          | 0.00                 | 0.00          | 0.00               |
| <b>TOTAL COSTS</b>  | <b>\$0.00</b> | <b>\$0.00</b>    | <b>\$0.00</b> | <b>\$0.00</b>        | <b>\$0.00</b> | <b>\$0.00</b>      |
| <b>PAYMENT REQUESTED THIS INVOICE</b>   |               |                  | <b>\$0.00</b> |                      |               |                    |
| *NOTE: Cost Sharing information must be provided if cost sharing is required.   |               |                  |               |                      |               |                    |
| <b><i>Required for All Invoices:</i></b>  |               |                  |               |                      |               |                    |
| <b><i>"I certify that the above charges accurately represent</i></b>  |               |                  |               |                      |               |                    |
| <b><i>Signature of Authorized Certifying Fiscal Official</i></b>  |               |                  |               |                      |               |                    |
|   |               |                  |               |                      |               | <b><i>Date</i></b> |
| <b>Please Provide:</b>  |               |                  |               |                      |               |                    |
| <b>Name of Financial Contact</b>  |               | <b>Telephone</b> |               | <b>Email Address</b> |               |                    |
| <b><i>Required For FINAL Invoices Only:</i></b>   |               |                  |               |                      |               |                    |
| <b><i>"I certify that the above charges accurately represent actual expenditures incurred and personnel effort provided during the period reported, and that the applicable requirements of OMB Circulars A-21 and A-110 have been followed."</i></b> |               |                  |               |                      |               |                    |
| <b><i>Signature of Subcontractor's Project Investigator</i></b>   |               |                  |               |                      |               | <b><i>Date</i></b> |

Insert Name of Subcontractor  
 Insert Address of Subcontractor

### Exhibit D Sample Invoice

**Mail Invoices To:**  
 Rutgers, The State University  
 Disbursement Control  
 Administrative Services Building I  
 65 Davidson Road, Room 302  
 Piscataway, NJ 08854

**Invoice#:**  
**Rutgers Account#:**  
**Grant Period:**  
**Reporting Period:**  
**Rutgers Subcontract #:**  
**Rutgers Purchase Order #:**  
 FINAL  INTERIM  *Check Appropriate Box*

**Total Amount of Award** \$0.00  
**Total Amount Received to Date** \$0.00 **Required Cost Sharing \*** \$ \_\_\_\_\_

| EXPENDITURES     | APPROVED    | PREVIOUSLY  | CURRENT     | CUMULATIVE  | CURRENT       | CUMULATIVE    |
|------------------|-------------|-------------|-------------|-------------|---------------|---------------|
|                  | BUDGET      | REPORTED    | EXPENSE     | EXPENSES    | Cost Sharing* | Cost Sharing* |
| Salaries & Wages | 0.00        | 0.00        | 0.00        | 0.00        | 0.00          | 0.00          |
| Fringe Benefits  | 0.00        | 0.00        | 0.00        | 0.00        | 0.00          | 0.00          |
| Supplies         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00          | 0.00          |
| Travel           | 0.00        | 0.00        | 0.00        | 0.00        | 0.00          | 0.00          |
| Other Services   | 0.00        | 0.00        | 0.00        | 0.00        | 0.00          | 0.00          |
|                  | 0.00        | 0.00        | 0.00        | 0.00        | 0.00          | 0.00          |
| <b>MTDC</b>      | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>   | <b>0.00</b>   |
| Equipment        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00          | 0.00          |
| Other Expenses   | 0.00        | 0.00        | 0.00        | 0.00        | 0.00          | 0.00          |

|   |               |               |               |               |               |               |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| TOTAL DIRECT EXPENDITURES                               | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Facilities and Administrative Cost<br>% = _____ of MTDC | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| <b>TOTAL COSTS</b>                                      | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> |

**PAYMENT REQUESTED THIS INVOICE** \$0.00

\*NOTE: Cost Sharing information must be provided if cost sharing is required.

**Required for All Invoices :**

*"I certify that the above charges accurately represent actual expenditures incurred during the period reported under the terms and conditions of the subaward, that any prior approvals required have been obtained and that all expenses are allowable for this project."*

\_\_\_\_\_  
**Signature of Authorized Certifying Fiscal Official**

\_\_\_\_\_  
**Date**

Please Provide:

\_\_\_\_\_  
**Name of Financial Contact**

\_\_\_\_\_  
**Telephone**

\_\_\_\_\_  
**Email Address**

**Required For FINAL Invoices Only:**

*"I certify that the above charges accurately represent actual expenditures incurred and personnel effort provided during the period reported in accordance with the terms and conditions of the award agreement."*

\_\_\_\_\_  
**Signature of Subcontractor's Project Investigator**

\_\_\_\_\_  
**Date**

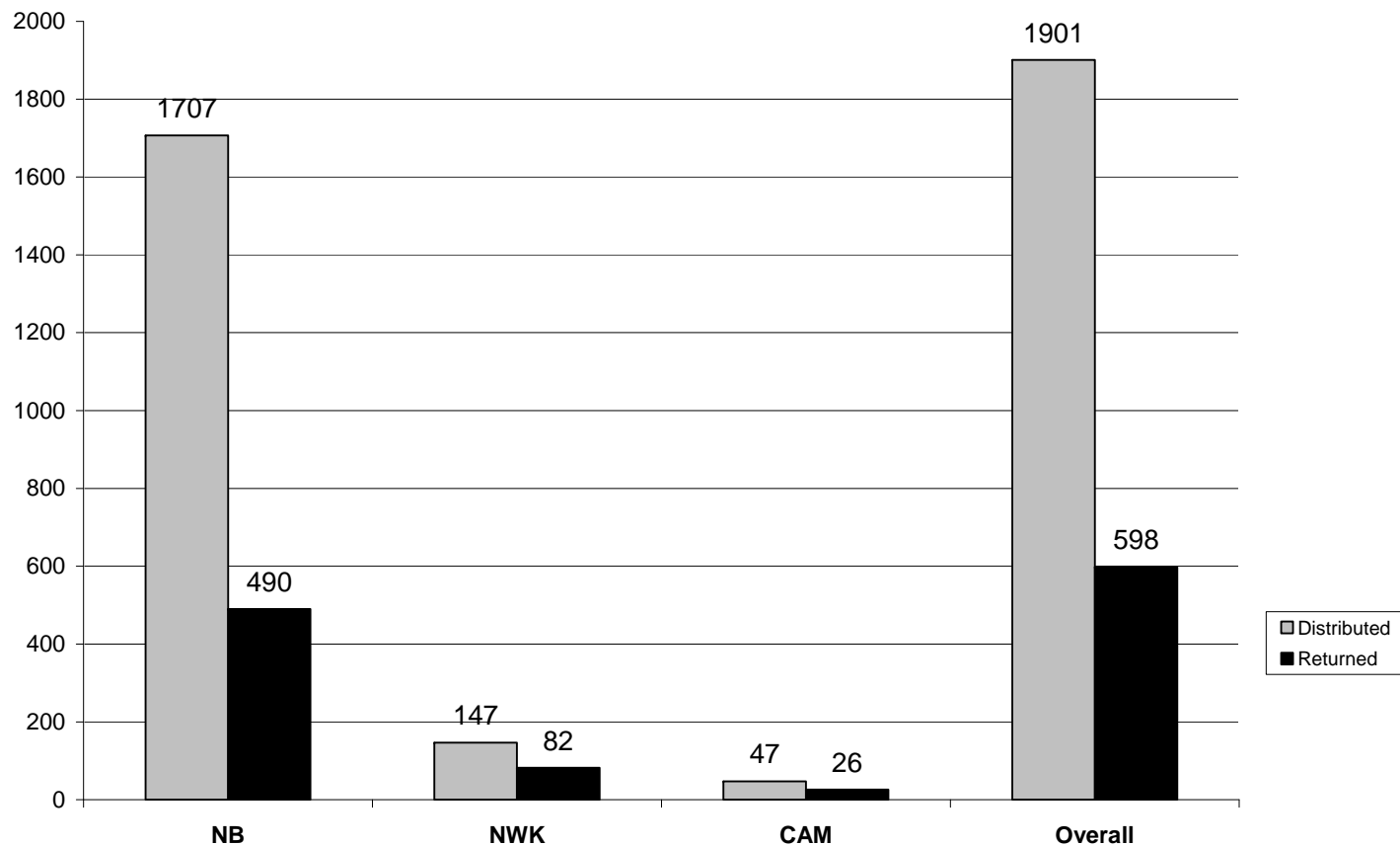
## 6. Taxability of Summer Pay

Summer pay for research is almost always considered work and therefore taxable for both Federal and State of New Jersey income tax purposes. It is not a stipend. It is not a scholarship. Departmental business managers are not authorized to instruct or issue memorandum to the faculty saying otherwise since they are not the Tax Director. Taxability is determined by the facts and circumstances of the specific case.

# Met Deadline

## PACE Report Distributions and Returns as 2/7/07 by Campus and Overall

This chart represents the number of reports distributed on 1/18/07 for the period 07/01/06 - 12/29/06 versus the number of reports returned to DGCA within two weeks.



**PACE Report Return Rate as of 2/7/2007 by Campus and Overall**

**Reporting Period: 07/01/06 - 12/29/06**

**Date Distributed: 1/18/07**

**Number of Reports Distributed: 1901**

NB: 1707

NWK: 147

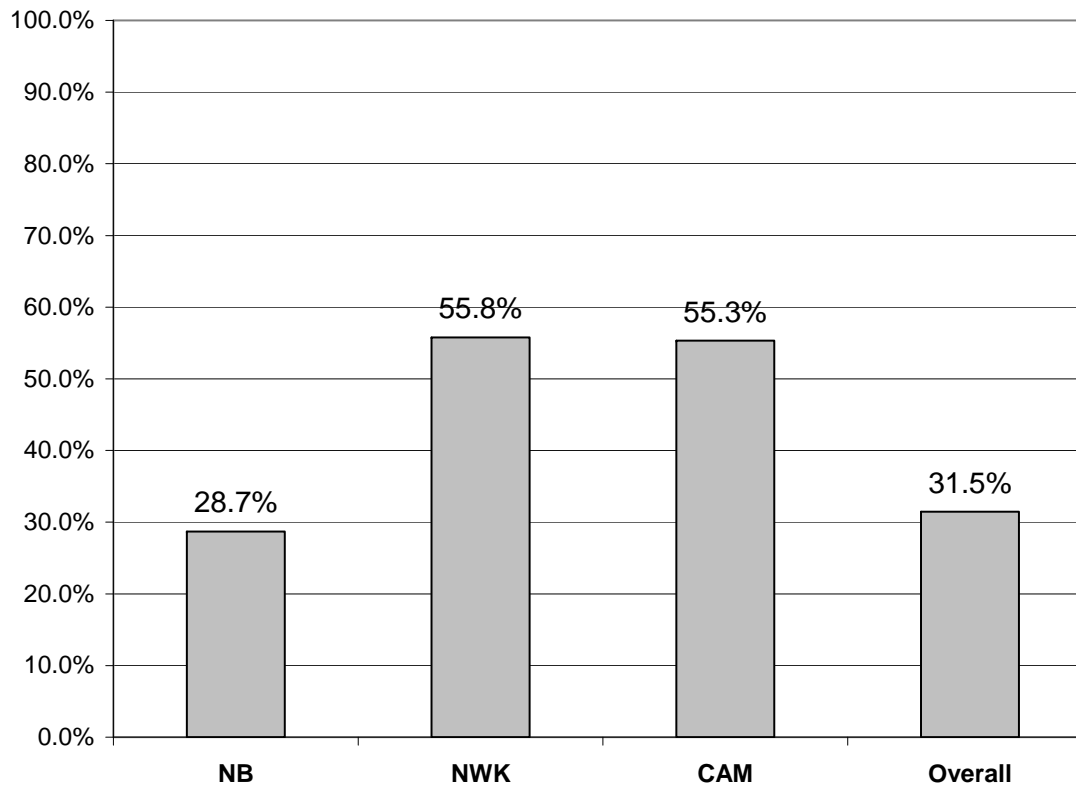
CAM: 47

**Number of Reports Returned: 598**

NB: 490

NWK: 82

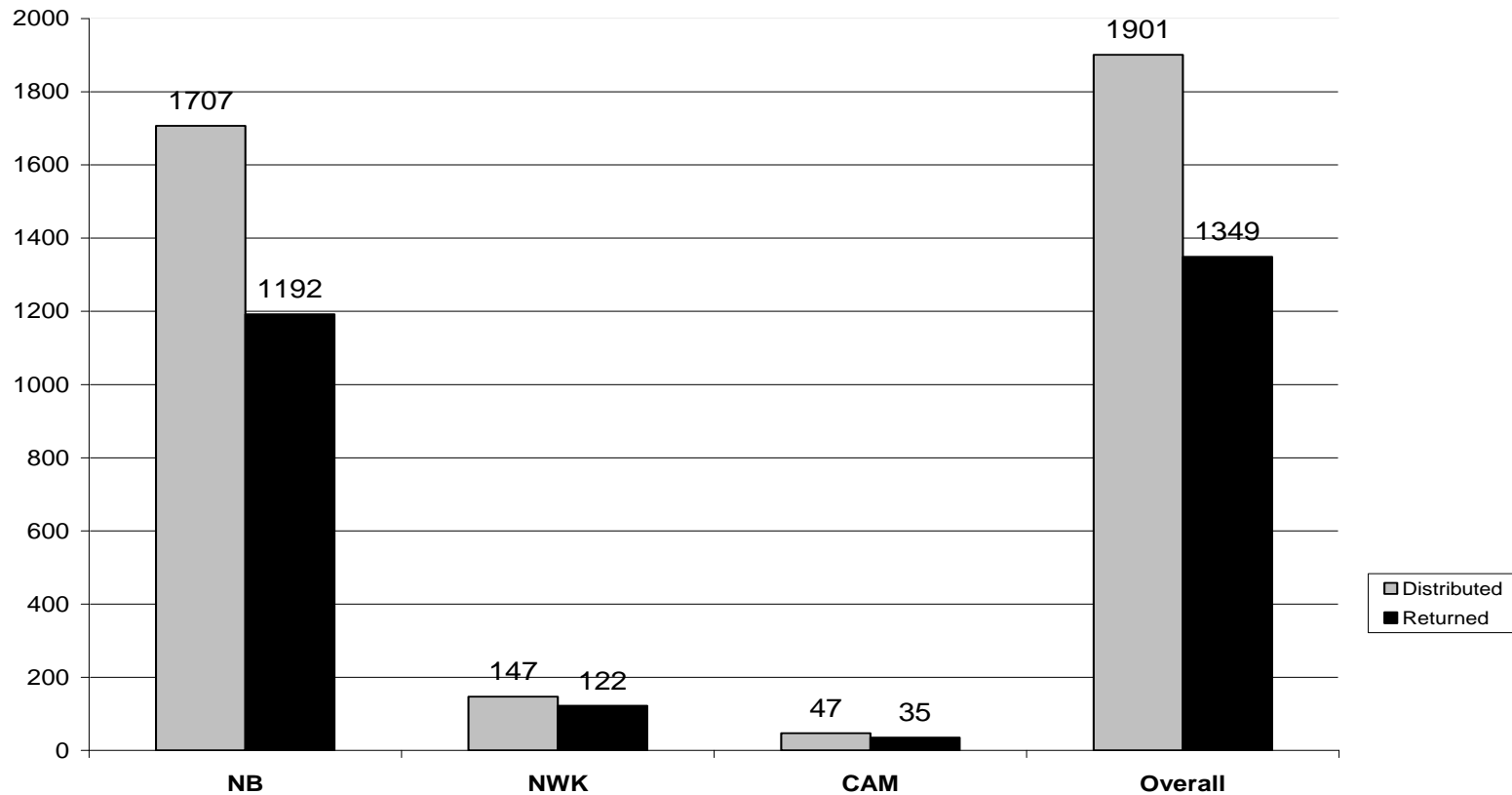
CAM: 26



# February 28, 2007

## PACE Report Distributions and Returns as 2/28/07 by Campus and Overall

This chart represents the number of reports distributed on 1/18/07 for the period 07/01/06 - 12/29/06 versus the number of reports returned to DGCA.



**PACE Report Return Rates as of 2/28/07 by Campus and Overall**

Reporting Period: 07/01/06-12/29/06

Date Distributed: 1/18/07

Number of Reports Distributed: 1901

Number of Reports Returned: 1349

NB: 1192/1707

NWK:122/141

CAM: 35/47

