Introduction

- SAO Financial Accounting Functions
- SI/SAO Financial Information Systems
- Financial Information Systems Support
- Financial Report Users
SAO Financial Accounting Functions

Functions within SAO Financial Management Department:

A. Financial and Budget Reporting
   • Federal and Trust Funds
   • Contract & Grants (C&G) Funds
   • Management Reports (All Funding Sources)
B. Budget Proposal Review
C. Project Status Reporting
D. Payroll & Central Engineering (CE) Rebill
E. Rent & Communications/Telephones
F. Accounts Payable (AP) and Vendor Maintenance
G. Asset & Property Management
H. Billing (C&G and Misc.) / Accounts Receivable (AR)
I. Contracts & Grants Closeout
J. Incurred Cost & Forward Pricing Proposals & Audit Support
SI/SAO Financial Information Systems

Financial Systems used for financial accounting operations and reporting:

**SI Shared Systems:**
- Peoplesoft – Financial Enterprise Resource Planning (ERP) Systems
- webTA – Time & Attendance Systems
- Concur Travel Systems
- Earned Value Management Systems (EVMS)
- Tableau Business Intelligence (BI) & Analytics

**SAO Legacy Systems & Intranet:**
- SAO Legacy Systems – Rent & Communication sub-systems
- SAO Intranet – shared drive used to publish reports from ERP & SAO Legacy Systems
Financial Information Systems (IS) Supports

- **SAO – FMD / AIS (Administrative Information Systems)**
  - Peoplesoft-ERP: erphelp@cfa
  - Timecard: webTAlhelp@cfa
  - General IS: ais@cfa

- **SI – OCIO (Office of the Chief Information Officer)**

** Reports & systems design collaborations between SAO-FMD and SI-OCIO
Financial Report Users

**Internal:**
- ADMINS
- FMD
- PI
- DO
- OSP
- OF&A
- OPMB

DMs, DAs & Fund Administrators
Financial Management Department
Principal Investigator
Director Office
SI-Office of Sponsored Projects
SI-Office of Finance & Accounting
SI-Office of Planning Management & Budgeting

**External:**
- SPONSOR
- AUDITOR
- NASA

Awarding Agencies
Auditor: KPMG
SI/SAO Cognizance Agency (NASA)
formerly Office of Naval Research (ONR)
SAO Financial Reporting:
A. Financial and Budget Reporting

a. Federal and Trust Funds
   Fund 000, 100 & 120 – Federal Funds
   Fund 401 – Trust Overhead

b. Contract & Grants Funds
   Fund 802 – Non Government C&G
   Fund 803 – Government C&G

c. Management Reports - All Funding Source
   *All Federal & Trust Funds
   *All Contracts & Grants Funds
   Fund 402 – Discretionary Funds
   Fund 420 – Unit Auxiliary Activities (i.e. CE Cost Center, Whipple Dorm Fees)
   Fund 6xx – Endowments
   Fund 801 – Gifts
A. Financial and Budget Reporting

a. Federal and Trust Reports:

- **ERP-GLS8020 ~ Budget Status**
  Current summary commitment control information (budget, revenue, pre-enc, encumbrance, expenditure, and available balance) by chartfields.

- **ERP-SIGL111R ~ Fund Status by Fund/DSGC**
  Monthly summary information (beginning balance, current year revenue, payroll & non-payroll costs, transfers, pre-enc, encumbrance, and available balance) for each fund (designated code) broken down by department.

- **ERP-SIGL120R ~ SOFA Detail**
  Monthly Summary of Financial Activity (SOFA) by chartfields; showing budget, actual expenditure, pre-enc, encumbrance, and variance amount.

- **ERP-SIGL140R ~ GL Transaction List**
  Monthly or Fiscal-Year detailed transaction listings (requisition, PO, invoice/voucher, and journal activity) with beginning & ending balances.
A. Financial and Budget Reporting

b. Contracts & Grants Reports:

- **ERP PI Portal***
  Current summary information (budget, revenue, pre-encumbrance, encumbrance, expenditure, and available balance) by chartfields. The portal also shows projected indirect costs for the current month (refreshed daily).

- **ERP-SISP169R ~ Contracts/Grants PI Summary***
  Monthly summary for each awards showing inception-to-date award amount and budget as well as pre-encumbrance, encumbrance, expenditures, capital and management fee.
A. Financial and Budget Reporting

b. Contracts & Grants Reports: (cont.)

• **ERP-SIGL160R ~ Fund Status for Grants**
  Monthly fund status information (budget, actual expenditure, pre-enc, encumbrance, billed and unbilled amounts with available budget) as of an accounting period.

• **ERP-SIGL161R ~ Fund Status – Dept ID**
  Monthly fund status information broken down by department. This report is used for award that is shared by more than one department.

• **ERP-SIGL140R ~ GL Transaction List**
  Monthly or Fiscal-Year detailed transaction listing (requisition, PO, invoice/voucher, and journal activity) with beginning & ending balances.
A. Financial and Budget Reporting

c. Management Reports:

- **Federal Reporting**
  Quarterly report on salary and expense projections for all Federal funds.

- **Trust Income and Detailed Expenses**
  This report is generated on a monthly basis and includes:
  - Summary of each division’s/department’s Trust overhead budget vs. expense along with other expense (i.e. rent & communications)
  - Direct costs of government C&G by division (capturing details of large projects separately)
  - Direct costs of non-government C&G by division
  - Summary of other costs by fund (incl. gifts, endowment, development)
  - Summary of income vs. expense and cost recovery from revenue
  - Projections of annual costs and recovery
A. Financial and Budget Reporting

c. Management Reports: (cont.)

- **Summary reports of IR&D and B&P**
  Monthly summary report for individual projects which shows budget vs. actual expenditures and encumbrances as well as available balance. The report is used for assessing and planning resources.

- **Management Fee Report**
  Monthly report which detailed the current and cumulative management fee applied to a certain awards. It includes summary of management fee income and expenditure at the department level. The recommended management fee is 3% on contracts. The income is shared equally with the home division, DO and SI-Central Trust.
**A. Financial and Budget Reporting**

c. **Management Reports: (cont.)**

- **ERP-SITX100R ~ SAO TREX Report**
  The SAO Trust Expense Tracking (TREX) is a monthly report of year-to-date expenditures by designated code and major class group; including each type of indirect costs for fund codes 402, 420, 6xx and 8xx.

- **SAO BLAST Report**
  The Bottom Line Assessment of SAO Trust (BLAST) is a monthly summary report which includes:
  - Trust Allotment expenditures (including IR&D and B&P)
  - Income received from recovery of overhead on C&G by application of approved rates
  - Waived overhead on C&G and institutionally-funded projects
  - Home Office Allocation (HOA), which is the annual fee charged to SAO in support of efforts performed by SI
B. Budget Proposal Reports

• **ERP-SIGM152R ~ Proposal Summary/Detail Budget Report**
  Proposal Summary/Detail Budget Report is a detailed estimate and summary of project cost by person and major class. This report is generated out of the ERP Grants module from the information entered by the proposal coordinator. FMD financial analyst reviews the budget for accuracy and completeness before proposal submission.

• **Earned Value Management Systems (EVMS)**
  The EVMS is a pricing application used for complex proposals that require phase and work breakdown structure (WBS) reporting. The EVM Systems compiles data from Project Server/Project Professional, Cobra, SharePoint and Peoplesoft Financials (Payroll Bridge) for budgeting and forecasting.
C. Project Status Reports

- **533 Report**
  Monthly and quarterly reports of actual expenses and estimated costs-to-complete for large government contracts provided by SPS-Contracts to sponsors.

- **EVMS Reports**
  Reports from EVMS include budget, actuals (pre-encumbrance, encumbrance, and expense), forecast, as well as earned and computed Estimate-At-Complete (EAC).

- **Tableau – EVM Dashboard**
  Weekly and month-end data (including budget, forecast, actuals and earned) for all Central Engineering and major projects. Tableau presents summary and detail data in both graphical and columnar formats, with a variety of simultaneously selected filters. It can be downloaded into .pdf and excel file.
D. Payroll & Central Engineering (CE) Rebill

- **ERP-SIPR115R ~ Employee Time Report**
  WebTA hours report by chartfields and employee for a pay period.
- **ERP-SIPR101R ~ Payroll Net Cost Listing**
  Payroll cost distribution report by chartfields and employees for each pay period and month.
- **ERP-SIPR108R ~ Payroll CE Rebill Listing**
  CE rebill report by chartfields and employee for each month.
E. Rent & Communications / Telephone

- **Rent Distribution & Occupancy Review**  
  Every month, expense are distributed (pro-rata) to the Trust OH, Federal, CE, and Development funds using SAO Legacy Systems and posted to ERP-GL.
  
  On the quarterly basis, administrators are asked to review/update the divisions’/departments’ CfA office/lab occupancy and funding supports. Any changes go into effect at the start of new quarter.

- **Telephone & Communication Distribution**  
  On a monthly basis a report detailing the land and cell phone lines are distributed to the admins for review.

- **Minimum Lease Payment Schedule**  
  Annual report of SAO’s Cambridge, MA lease commitments.

- **Current & Future Federal Rent Projections**  
  Bi-annual report on Current & Future Federal Rent Projections.
F. Accounts Payable & PO Reports

a. AP reports & queries

On a weekly basis, AP staffs in FMD run various error log reports and queries to resolve voucher errors and payment issues:

- **SI Match Exception report**
  List of vouchers with exceptions (PO/Receipt/Voucher match error).

- **Voucher Budget Error query**
  List of vouchers that are not passing budget check.

- **Voucher Document Tolerance Error query**
  List of vouchers that are over the tolerance amount set on the PO.

- **Voucher On-Hold query**
  List of vouchers with payment, vendor or other issues such as returned payment, stop payment, incorrect vendor, etc.
F. Accounts Payable & PO Reports (cont.)

b. PO report – Travel Authorization

**ERP-SITA002R ~ E-Gov Travel Detail Report by Account**

Current detailed PO report showing encumbrance, voucher payments, sponsored billing, and any repayment by traveler; sorted by travel activity (account code):

- Account 1415 – Travel advance and any repayment by traveler
- Account 1416 – Sponsored Travel airfare (CBT) and reimbursable expenses as well as billing
- Account 6100 – Centrally Billed Travel (CBT) and reimbursable expenses
c. Other PO reports and Requisition/PO/Receipt queries

- **ERP-SIPO003R ~ PO Lines by PO ID**
  Current detailed PO report showing encumbrance, liquidation and voucher payment information by PO line/schedule/distribution as well as remaining balance on each distribution line.

- **ERP-SIPO103R ~ PO History/Detail**
  Similar with PO Lines by PO ID report with additional accounting date, obligation history as well as summaries by PO line and by chartfields.

- **ERP query ~ SAO_REQ_UNLIQ**
  Unliquidated pre-encumbrance balance on the Requisition.

- **ERP query ~ SAO_PO_UNLIQ**
  Unliquidated encumbrance balance on the PO.

- **ERP query ~ SAO_RECEIPTS_BY_PO**
  All receipts entered against a PO.
G. Asset & Property Management Reports

- **ERP-SIAM027R ~ Financial Month-End Report**
  List of all trust and federal assets by department ID, tag #, service date, acquisition cost, depreciation information, net book value, etc.
  The information is used at the detail level for multiple purposes related to expense reporting and asset management.

There are other asset reports generated to support accountable property during the time of audit, additions, and disposition of assets, as well as reporting to the sponsors (if required) annually and at the time of project close out.
H. Billing (CG and Misc.) / AR Reports

a. **Contracts & Grants Billing**

On a monthly basis, in conjunction with SI-OSP, FMD Billing specialist runs the billing process to produce:

- Pre-Invoice report
- Monthly Invoice
- Monthly Letter of Credit (LOC) Drawdown
- Invoice History report
- Quarterly Financial report

b. **Miscellaneous Billings**

- Monthly Invoice for Sponsored Travel billing
- Monthly HCO Rebill for shared spaces at CDP &160
- Quarterly HCO Rebill for staffs
H. Billing (CG and Misc.) / AR Reports (cont.)

c. **ERP-SIAR304R ~ AR Aging Report***

Current AR report that classifies outstanding balance by sponsor and aging timelines (current due, 31-60 days, 61-90 days, 91-120 days etc.)
I. C&G Closeout Reports

- **ERP-SISP171R ~ Closeout Report**
  On a monthly basis, FMD staffs run the closeout report to identify and work with the Administrators on closing out awards that are nearing the award end-date/ budget status set to “HOLD”.

- During the closeout process of the award, the following reports are submitted:
  - Final Invoice
  - SF 425 for LOC billing
J. Incurred Cost & Forward Pricing Proposals

- **Schedule of Expenses of Federal Awards (SEFA)**

  Annual report of government C&G is provided to SI Auditors and Cognizance Agency (NASA, formerly ONR). It is the basis for the Single Audit (formerly the A-133 Audit) under the Uniform Guidance (UG). The information is entered into the Federal Audit Clearinghouse by OSP. Since FY17, KPMG has performed the Single Audit for the Smithsonian Institution.

- **Incurred Cost Proposal**

  Annual report of Trust direct & indirect costs that calculates the actual leave and indirect cost rates for the preceding fiscal year. The report is subject to external audit and is submitted to the SI/SAO Cognizant Agent (starting FY18 NASA, formerly ONR).
J. Incurred Cost & Forward Pricing Proposals (cont.)

- **Forward Pricing Proposal**

  Biennial proposal of estimated Trust direct & indirect expenses for a two-year period. Individual department, division and CE cost center budgets are aggregated and allocated across direct costs for contracts, grants and other internally funded activities in order to determine leave, indirect and CE cost center burden rates. The proposal is subject to external audit and is submitted to NASA (formerly ONR).
Financial Reports on SAO Intranet

Monthly reports generated and posted to SAO Intranet:

- ERP-SIGL120R ~ SOFA Detail Report
- ERP-SIGL140R ~ GL Transaction List Report
- ERP-SIGL160R ~ Fund Status for Grants Report
- ERP-SIPR115R ~ Employee Time Report
- ERP-SIPR101R ~ Payroll Net Cost Listing
- ERP-SIPR108R ~ Payroll CE Rebill Listing

On FMD intranet webpage:
- ERP-SISP169R ~ Contracts/Grants PI Summary Report
END