Research Administrator Resources

Duke Research Related Accounting Code Overview

Company Code (4 Digits): Duke University - 0010
Identifies the top-level business unit.
Required when generating certain reports or navigating the organizational hierarchy.

BFR (10 Digits): Provost Area (PAMC) - 60XXXXXXXX | Medical Center (MCMC)- 68XXXXXXXX
Represents a department's position within the company structure.
The primary identifier for schools, departments, and divisions.

Cost Object (7 Digits)
Represents an area of responsibility where transactions are posted.
There are 3 types:
- **Profit Center**
  - Area of responsibility where profit is calculated.
- **Cost Center**
  - Area of responsibility where costs or general operating expenses are incurred.
- **WBSE (Work Breakdown Structure Element)**
  - Revenue and expense transactions for projects.

Research & Related Cost Objects 20 3 1234

First 2 Digits
- 15X Educational and General Expense
- 2XXXXX Current Restricted Funds
- 20X Department of Health and Human Services
- 3XXXXX Current Restricted Funds
- 30X Department of Health and Human Services
- 31X Department of Defense
- 32X Department of Energy
- 33X National Science Foundation
- 34X Other Agencies of the U.S. Government
- 35X State and Other Governmental Agencies
- 36X Duke Endowment
- 38X Non-Governmental - Requiring Reports
- 39X Non-Governmental - Not Requiring Reports
- 4XXXXX Current Unrest. - Allocated Funds
- 40X, 41X, 42X, 44X Instruction and Departmental Research
- 43X, 45X Educational and General
- 46X Student Aid
- 48X Auxiliary Enterprises

Third Digit
- For 15X, 2X, 3X, 4X, & 6X Cost Obj.
- Instruction and Dept'l Research
- Organized Activities or Training programs
- Sponsored Research
- Libraries
- Student Services
- Operation and Maintenance of Physical Plant
- General Administration/Operations
- Student Aid
- Special Programs

ITD vs. YTD (SAP)
Inception-To-Date reports display data from the time the WBSE was created until the specified date, whereas Year-To-Date reports begin with the current fiscal year.

Duke Fiscal Year

The fiscal year runs from July 1 to June 30. As of Fiscal Year 2012-2013 (FY13), each fiscal period begins and ends on the same dates as the associated calendar month. For period start and end dates prior to FY13, refer to the archived fiscal year calendar. (https://finance.duke.edu/resources/calendars.php)

<table>
<thead>
<tr>
<th>Calendar Month</th>
<th>July</th>
<th>August</th>
<th>September</th>
<th>October</th>
<th>November</th>
<th>December</th>
<th>January</th>
<th>February</th>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Period (FP)</td>
<td>01</td>
<td>02</td>
<td>03</td>
<td>04</td>
<td>05</td>
<td>06</td>
<td>07</td>
<td>08</td>
<td>09</td>
<td>10</td>
<td>11</td>
<td>12</td>
</tr>
</tbody>
</table>

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### Parent WBSE and Subcodes

Duke University establishes a WBSE for each externally funded sponsored project. Responsibility and accountability for compliant programmatic and financial management of the funded project rests with the Principal Investigator and "owning" department of the WBSE. A “parent/child” relationship is a mechanism established in University systems to provide for segregated management of funds for sponsored projects funded under a single prime award to the University.

<table>
<thead>
<tr>
<th>Internal Subcodes (Refer to GAP 200.190)</th>
<th>External Subcodes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal subcodes may be established for identification of clearly defined scopes of work, multiple PIs, convenience when multiple faculty are collaborating (even when not separately budgeted in proposal), or other financial management reasons.</td>
<td>External subcodes are established in order to segregate the management of external subrecipients on sponsored projects.</td>
</tr>
<tr>
<td>The owning department for the parent WBSE is ultimately responsible to the sponsor for all activities of the project, but the department owning the child WBSE is responsible for timely communication with the parent department and ensuring allowability, allocability, and reasonableness of charges on their WBSE.</td>
<td>A separate subcode is set up for each external subrecipient on a sponsored project and expenses should only be related to that external subrecipient.</td>
</tr>
</tbody>
</table>

### Transactions & Reports (Add SAP Transactions to Favorites)

<table>
<thead>
<tr>
<th>General Utility</th>
<th>SAP Shortcuts</th>
</tr>
</thead>
<tbody>
<tr>
<td>KSH3 Displays BFR Hierarchy (Organizational Tree)</td>
<td>FB - Execute Transaction</td>
</tr>
<tr>
<td>ZTCO Displays user name by user ID (User ID = NetID)</td>
<td>CTRL &amp; Y - Select Text On Screen</td>
</tr>
<tr>
<td>Project Portfolio</td>
<td>CTRL &amp; + - Open New Session</td>
</tr>
<tr>
<td>ZF600 Combines Master Data &amp; Summary Financials</td>
<td>CTRL &amp; P - Print</td>
</tr>
<tr>
<td>Project Master Data</td>
<td></td>
</tr>
<tr>
<td>CJ03 Highly Detailed – Single WBSE – Form Layout</td>
<td></td>
</tr>
<tr>
<td>ZFR1AM Highly Detailed – Multiple WBSE – Tabular</td>
<td></td>
</tr>
<tr>
<td>ZF403 Less Detailed – Multiple WBSE – Form Layout</td>
<td></td>
</tr>
</tbody>
</table>

### Project Management

<table>
<thead>
<tr>
<th>Project Management</th>
<th>Drilling Down</th>
<th>Cost Center Management</th>
</tr>
</thead>
<tbody>
<tr>
<td>ZFI09AR Project Summary Level Financials</td>
<td>Instead of running reports separately, double click an item inside the current report to drill down to more detailed information provided by a related report.</td>
<td>ZF107</td>
</tr>
<tr>
<td>ZFRIE Cost Element/GL Level Financials</td>
<td>SAP</td>
<td>ZFR1F</td>
</tr>
<tr>
<td>CJ13 Line Item Level Financials</td>
<td>SAP</td>
<td>KSB1</td>
</tr>
<tr>
<td>FB03 Supporting Documentation</td>
<td>SAP</td>
<td>FB03</td>
</tr>
<tr>
<td>ZFAR003 Monitor outstanding receivables</td>
<td>SAP</td>
<td></td>
</tr>
</tbody>
</table>

### CAS Compliance

Identifies CAS non-compliant projects &/or line items. Duke@Work > Grants Management Tab > Sponsored Research Reporting

### Project Obligations

Shows current cost dist. and purchasing encumbrances. Duke@Work > Grants Management Tab > Sponsored Research Reporting

### Workflow Status *(Cost Object/BFR)*


### Weighted Average *

Provides employees funded on WBSE during 12 months. Exempt: Weighted cost dist. & salary | NonExempt: Monthly pay Duke@Work > Grants Management Tab > Effort & Payroll Tools & Reports

### Project Closeout-Specific

<table>
<thead>
<tr>
<th>Projects Approaching End Date Displays projects ending within 90 days after fiscal period entered</th>
<th>Duke@Work &gt; Grants Management Tab &gt; Sponsored Research Reporting</th>
</tr>
</thead>
<tbody>
<tr>
<td>ZFI14* For communication with OSP regarding final report/invoice</td>
<td>SAP</td>
</tr>
<tr>
<td>ZG52 Status of required closeout documentation</td>
<td>SAP</td>
</tr>
</tbody>
</table>

### Facilities & Administrative (F&A)/Indirect (IDC) Costs

According to OMB Circular A21 and the Uniform Guidance (2 CFR, Part 200), F&A costs are "costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity."

### Standard vs. Non-Standard Rates (https://finance.duke.edu/resources/docs.php)

**Calculation**

F&A will be posted each period end based on the allowable rate and applicable direct costs for each WBSE during the period. When viewing details for F&A (for projects with applicable charges), a posting will always be displayed applying Duke’s theoretical (negotiated) rate. If the allowable rate differs from the theoretical rate, an additional posting will be displayed which adjusts the F&A to the allowable rate for the WBSE.

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## Process Visibility

### Payroll

Transaction initiated by you

For payroll-related transactions which you have initiated, the current status and additional detail is available on Duke@Work.

- Via the iForms tab: Duke@Work > iForms Tab > iForms Overview
- Via the Grants Management Tab: Duke@Work > Grants Management Tab > Payroll & Effort Tools & Resources > iForms Status Overview

### Non-Payroll

<table>
<thead>
<tr>
<th>Transaction</th>
<th>Workflow Status Report</th>
<th>Workflow Status Report by Cost Object</th>
<th>Transaction Displayed/Posted in SAP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable Check Requests (APCR)</td>
<td>Submitted</td>
<td>Submitted</td>
<td>CJ13</td>
</tr>
<tr>
<td>Accounts Receivable (AR)</td>
<td>Completed</td>
<td>Completed</td>
<td>ZFAR003</td>
</tr>
<tr>
<td>Online Expense Reports (Travel)</td>
<td>Submitted</td>
<td>Submitted</td>
<td>CJ13</td>
</tr>
<tr>
<td>Electronic Research Administration (ERA)</td>
<td>Saved as Draft/Submitted</td>
<td>Saved as Draft/Submitted</td>
<td>ZFRIE (Drill into plan)</td>
</tr>
<tr>
<td>Journal Entries/Vouchers (JVs)</td>
<td>Completed</td>
<td>Completed</td>
<td>CJ13</td>
</tr>
<tr>
<td>Accounts Payable Vendor Invoices (APinv)</td>
<td>Invoice Blocked by AP</td>
<td>Invoice Blocked by AP</td>
<td>CJ13</td>
</tr>
<tr>
<td>Buy@Duke(B@D)</td>
<td>Saved as Draft/Submitted</td>
<td>Saved as Draft/Submitted</td>
<td></td>
</tr>
<tr>
<td>Security Administration Requests (Security)</td>
<td>Submitted</td>
<td></td>
<td>Security Admin Tab (Duke@Work)</td>
</tr>
</tbody>
</table>

## Payroll Timeline

**Payroll Deadline**

- Payroll
- Fringe
- Payroll Cost Share Transfer
- Tuition Remission (ARB)
- Tuition Remission Cost Share
- Close Week Ends

**How Payroll Cost Share Transfers Work**

Calculated as the opposite of the sum of payroll cost share and associated fringe.

**How Tuition Remission Works**

Calculated as % of grad student payroll and grad student payroll cost share (% set annually)

[https://gradschool.duke.edu/financial-support/financial-policies-forms-and-resources](https://gradschool.duke.edu/financial-support/financial-policies-forms-and-resources)

**Supplemental Fringe**

Where applicable, displays under GL 610100

**Choose The Right Cost Share GL**

If cost share is needed, each payroll cost share GL should correspond to the individual's classification payroll GL.

**How Fringe Works**

Calculated & posted automatically as % of associated payroll/payroll cost share (% based on GL)


**Bi-Weekly vs. Monthly Payroll**

Refer to the payroll schedule for deadlines and posting dates for bi-weekly and monthly payroll.

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## Research Administrator Resources

<table>
<thead>
<tr>
<th>Research-Related Offices</th>
<th>Phone</th>
<th>Email</th>
<th>Website</th>
<th>Dept. Specific Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>ORA (Office of Research Administration)</td>
<td>919.684.5175</td>
<td></td>
<td><a href="http://research.som.duke.edu/home">http://research.som.duke.edu/home</a></td>
<td>Yes</td>
</tr>
<tr>
<td>ORS (Office of Research Support)</td>
<td>919.684.3030</td>
<td></td>
<td><a href="https://ors.duke.edu">https://ors.duke.edu</a></td>
<td></td>
</tr>
<tr>
<td>OSP (Office of Sponsored Programs)</td>
<td>919.684.5442</td>
<td><a href="mailto:Sponsoredprograms@duke.edu">Sponsoredprograms@duke.edu</a></td>
<td><a href="http://finance.duke.edu/research/departments/osp.php">http://finance.duke.edu/research/departments/osp.php</a></td>
<td>Yes</td>
</tr>
<tr>
<td>RCC (Research Costing Compliance)</td>
<td></td>
<td><a href="mailto:rcc-cert@duke.edu">rcc-cert@duke.edu</a></td>
<td><a href="http://finance.duke.edu/research/departments/rcc.php">http://finance.duke.edu/research/departments/rcc.php</a></td>
<td></td>
</tr>
<tr>
<td>DOCR (Duke Office of Clinical Research)</td>
<td></td>
<td><a href="mailto:DOCR.help@dm.duke.edu">DOCR.help@dm.duke.edu</a></td>
<td><a href="https://medschool.duke.edu/research/clinical-and-translationalsearch/duke-office-clinicalresearch">https://medschool.duke.edu/research/clinical-and-translationalsearch/duke-office-clinicalresearch</a></td>
<td></td>
</tr>
<tr>
<td>SOM Finance</td>
<td></td>
<td></td>
<td><a href="https://intranet.medschool.duke.edu/depts/admin/finance/SitePages/Home.aspx">https://intranet.medschool.duke.edu/depts/admin/finance/SitePages/Home.aspx</a></td>
<td>Yes</td>
</tr>
<tr>
<td>OCRC (Office of Corporate Research &amp; Collaboration)</td>
<td></td>
<td></td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>Campus Implementation Team</td>
<td></td>
<td><a href="mailto:campus-implementation@duke.edu">campus-implementation@duke.edu</a></td>
<td></td>
<td></td>
</tr>
<tr>
<td>School of Medicine Implementation Team</td>
<td></td>
<td><a href="mailto:SOM.implementation@dm.duke.edu">SOM.implementation@dm.duke.edu</a></td>
<td></td>
<td></td>
</tr>
<tr>
<td>IRB – DUHS</td>
<td>919.668.5111</td>
<td></td>
<td><a href="https://irb.duhs.duke.edu/">https://irb.duhs.duke.edu/</a></td>
<td></td>
</tr>
<tr>
<td>IRB – Campus</td>
<td>919.684.3030</td>
<td><a href="mailto:ors-info@duke.edu">ors-info@duke.edu</a></td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>IACUC (Duke Animal Care &amp; Use Program)</td>
<td>919.681.1577</td>
<td><a href="mailto:iacuc@duke.edu">iacuc@duke.edu</a></td>
<td><a href="http://vetmed.duhs.duke.edu/">http://vetmed.duhs.duke.edu/</a></td>
<td></td>
</tr>
<tr>
<td>DLAR(Division of Laboratory Animal Resources)</td>
<td></td>
<td></td>
<td><a href="https://intranet.medschool.duke.edu/depts/dlar/SitePages/Home.aspx">https://intranet.medschool.duke.edu/depts/dlar/SitePages/Home.aspx</a></td>
<td></td>
</tr>
<tr>
<td>Procurement</td>
<td>919.681.1872</td>
<td><a href="mailto:procurement@duke.edu">procurement@duke.edu</a></td>
<td><a href="http://finance.duke.edu/procurement/">http://finance.duke.edu/procurement/</a></td>
<td></td>
</tr>
</tbody>
</table>

### Online Systems/Portals/Databases

<table>
<thead>
<tr>
<th>System</th>
<th>URL</th>
<th>System</th>
<th>URL</th>
<th>System</th>
<th>URL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duke@Work</td>
<td><a href="https://work.duke.edu">https://work.duke.edu</a></td>
<td>eRA Commons</td>
<td><a href="https://commons.era.nih.gov/">https://commons.era.nih.gov/</a></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Mailing/Distribution Lists

- **RCC**: [https://finance.duke.edu/research/contact/subscribe.php](https://finance.duke.edu/research/contact/subscribe.php)
- **DOCR**: [docr.help@dm.duke.edu](mailto:docr.help@dm.duke.edu)
- **ORA**: [http://research.som.duke.edu/resources/research-administrators-listserv-registration](http://research.som.duke.edu/resources/research-administrators-listserv-registration)
- **FDP**: [http://sites.nationalacademies.org/PGA/fdp/PGA_054596](http://sites.nationalacademies.org/PGA/fdp/PGA_054596)
- **ORS**: [https://ors.duke.edu/workshopand-training](https://ors.duke.edu/workshopand-training)
- **NIH**: [http://grants.nih.gov/grants/listservs_and_rss.htm](http://grants.nih.gov/grants/listservs_and_rss.htm)
- **OSP**: [https://lists.duke.edu/sympa/subscribe/osp-dept-admins](https://lists.duke.edu/sympa/subscribe/osp-dept-admins)
- **SRA**: [http://srainternational.org/publications/catalyst](http://srainternational.org/publications/catalyst)
- **READM**: [http://lists.healthresearch.org/cgi-bin/wa?LOGON](http://lists.healthresearch.org/cgi-bin/wa?LOGON)

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Search through available mailing lists, view your current subscriptions, and subscribe to new lists. [https://lists.duke.edu/sympa/](https://lists.duke.edu/sympa/)
# Research Administrator Resources

## Award Instruments

**Grant**  
Refers to revenues received by the University for the support of University programs and projects. Grants normally fall into two categories.  
Non-specific grants are those received by the University in support of specific programs or projects, but which did not result from a specific grant proposal. No specific resources or services are committed, and no accounting for the use of the funds is required.  
Specific Grants are those received by the University resulting from approved grant proposals for specific programs and projects. The University commits resources or services as a condition of the grant; the grantor may require an accounting of the use of funds and reporting of results.

**Gift**  
An unconditional contribution received by the University for either unrestricted or restricted use in the operation of the University, and for which the University has made no commitment of resources or services, other than possible agreement to the designation of the use of the gift by the donor. The contribution is a nonreciprocal transfer; therefore the University has no obligation to report results to the donor, or to provide them with a financial accounting of the usage.

**Contract**  
An agreement between the University and another entity to provide an economic benefit for compensation paid. The agreement is binding and creates a quid pro quo relationship between the University and the entity.

**Cooperative Agreement**  
An instrument used by federal sponsors making assistance awards, when a program requires more agency involvement and restrictions than a grant but requires less agency supervision than a contract. Substantial technical involvement between the sponsor and the awardee is expected and will be identified in the agreement.

## Acronyms

**CAS (Cost Accounting Standards)**  
A set of standards and rules promulgated by the US Government for use in determining costs on negotiated procurements. Clerical and administrative expenses which are not allowable under CAS may be charged to sponsored projects in certain circumstances (At Duke, these charges must meet specific criteria and require budgeting and approval. GAP 200.360).

**CRU (Clinical Research Unit)**  
The operating business unit responsible for the integrity, financial accountability, regulatory compliance, quality, and academic productivity of clinical research studies. Study selection decisions are made within the CRUs, as well as the coordination and allocation of resources, and the flow of funds associated with individual studies.

**DFP (Financial Practice Manager)**  
The FPM is responsible and accountable for managing the finances of the CRU and day to day financial activity of all clinical research projects within the CRU.

**FICO (Financial Conflict of Interest)**  
A financial interest that could directly and significantly affect the design, conduct or reporting of funded research, or the performance of duties and responsibilities on behalf of Duke. A financial COI can exist in a variety of situations.

**FFR (Federal Financial Report)**  
A statement of expenditures associated with a grant. Recipients of federal funds are required to report the status of funds for grants or assistance agreements to the sponsor using the FFR.

**GAP (General Accounting Procedure)**  
Institutional guidance for use throughout the institution on a variety of accounting processes, organized by topic. GAPs are tools to assist with day to day tasks.  

**IBS (Institutional Base Salary)**  
The annual compensation paid by Duke University for an employee's appointment, whether that individual's time is spent on research, teaching, patient care, or other activities. IBS does not include bonuses, one-time payments or incentive pay, or salary paid directly by another organization, including the PDC and VA and income that an individual is permitted to earn outside of University responsibilities.

**JIT (Just In Time) Request**  
Sponsor request for additional information prior to making an award. Common information requested includes other support (current and pending research activity for personnel), certifications, and other documentation as requested.

**LOC (Letter of Credit)**  
Refers to the method used to draw down funds from a sponsor for sponsored research projects. In the past, some Federal sponsors allowed grantees to draw down cash using a single pooled account for projects with the sponsor. Sponsors are now moving to a subaccount payment system which requires drawdown of funds through award-specific accounts.

**NCE (No Cost Extension)**  
An extension to the project end date for sponsored research without any additional funding. In certain situations, an NCE can be enacted by Duke without prior authorization from the sponsor.

**RACI (Research Administration Continuous Improvement)**  
The goal for this initiative is to enhance Duke's research support structure to provide efficient and effective grant administrative support systems, befitting our faculty's national and international status in research.

**RPM (Research Practice Manager)**  
The RPM is responsible and accountable (to the CRU Director) for managing the study conduct and regulatory compliance duties of Clinical Research Coordinators (CRCs) and other study personnel in their CRUs.

**RSSA (Research Support Services Agreement)**  
This agreement should be utilized to procure outside services on sponsored codes (20X, 30X/35X, 38X, 293 & 393). This agreement should be utilized only when a determination is made that the entity is a vendor.

**UG (Uniform Guidance)**  
This regulation provides a government-wide framework for grants management, designed to reduce administrative burden related to managing Federal awards while reducing the risk of waste, fraud and abuse.

**SPOC (Single Point of Contact)**  
The individual identified in each Duke Organization that has the authority and responsibility to provide selected information within their unit. SOM maintains separate SPOCs for salary (SSPOC) and other support. Campus has a single SPOC list.