ONLINE FINANCIAL STATEMENT INSTRUCTIONS

February 2018
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Process Overview

PIs and their Administrators complete online Annual Financial Statement*.

Authorized Financial Officer (see page 4) submits Financial Statement.

Simons Foundation reviews Financial Statement.

If applicable, Simons Foundation requests edits from Institution.

Authorized Financial Officer submits revised Financial Statement.

Simons Foundation Approves Financial Statement.

One Funding Period

If multi-year grant, process restarts.

*Financial Statements are due 60 days after the end of each funding period, unless otherwise stated in the award notification.
Simons Foundation Award Policies

The terms and conditions applicable to awards funded by the Simons Foundation are set forth in the Policies and Procedures document, unless otherwise stated in the award notification. You can reference your award notification at any time in proposalCENTRAL (pC). It’s located in the Correspondence & Notes section of your award. Grantees and their institutions must abide by all applicable laws and regulations.

Simons Foundation will only accept Financial Statements submitted by the Financial Officer.

Who is the Financial Officer?
The financial officer (FO) is designated by the grantee institution and is responsible for the proper accounting of grant funds. The individual fulfilling this role may have any number of titles in the applicant/grantee institution. The label financial officer is used in conjunction with proposalCENTRAL as a role and not necessarily the title of the individual. In this role, the individual is required to complete the required annual Financial Statements, any budgets and the Electronic Fund Transfer Payment Information form as needed. Additionally, the FO is required to certify that all information submitted in the Financial Statement, budget or the Electronic Fund Transfer Payment Information form is accurate, that the terms of the award are acceptable and that the applicant/grantee institution will comply with all applicable laws and Simons Foundation policies.

For most institutions, the FO is located in its Office of Sponsored Research or equivalent.

proposalCENTRAL (pC)
The Simons Foundation will grant Principal Investigators (PI), Signing Officials (SO), Financial Officers (FO), as well as other grantee institution staff members Edit access to pC. Edit access allows you to submit progress reports, financial statements, publications and other documents in pC to the Simons Foundation. The foundation will not accept hard copies or emailed documents unless instructed otherwise by foundation staff. If you need Edit access to prepare or submit financial statements or other required reports to the foundation, please refer to the Contacts & User Access section for further instructions.

To access pC, go to http://proposalcentral.altum.com/.

Submission Deadlines

Financial statements are due 60 days following the end of each funding period, 60 days following the end date of the grant, and within 60 days of the termination of an award — even if you submitted a Carry Forward or No-Cost Extension Request — unless specified differently in the award notification. Grant payments and future
grants to your institution are contingent on submission of required reports.

**Accessing Awards and Financial Statements**

To access an award, log in to pC using the APPLICATION LOGIN.

If you forgot your password, click the [Forgot Your Username/Password?](mailto:pcsupport@altum.com) link. For technical assistance with pC, please call 800-875-2562 or email pcsupport@altum.com.

After you are logged in:

**Step 1**
Click on the MANAGE PROPOSALS tab.

**Step 2**
Click on the AWARDED tab.

**Step 3**
Click on the AWARD DETAILS link under the Status column for the appropriate award.

**Step 4**
The Award Details screen links to different sections of the award. To submit an online financial statement, click on the **DELIVERABLES** link.

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**Step 5**

The Award Deliverables screen provides a schedule and status of all your award deliverables. Find the financial statement for the correct period, and click on the **START** link to complete the financial statement in the next screen. See [Understanding the Award Budget Section](#) for next steps.

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**Understanding the Award Budget**
The Award Budget section is composed of periods and it also provides access to the financial statement. An award can have two possible budget setups:

1) **Summary Only Budget**

An award has a Summary Only Budget setup if only one tab appears per period.

2) **Summary + Detail Budget**

An award has a Summary + Detail Budget setup if two tabs per period appear: the summary tab and the detail tab. In this setup, the Summary tab is a read-only screen and the Detail tab is the screen in which you enter expenditures.

Both **Summary Only Budget** and **Summary + Detail Budget** setups have seven columns of financial data about your award. In both setups, you can enter your expenses in the **Expenditure** column.
Both setups also have a **Notes** column that's initially hidden — click the **ADD NOTES** link to expand it. Some financial statements require text justifications about your expenses. If your financial statement does, you must enter justifications in this column. See the [Entering Expenditures](#) section for further instructions.

<table>
<thead>
<tr>
<th>Column Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Expense Type</td>
<td>Simons Foundation allowed-expense line items (personnel costs, non-personnel costs, IDC)</td>
</tr>
<tr>
<td>2) Proposed</td>
<td>Budget submitted with the grant application</td>
</tr>
<tr>
<td>3) Awarded</td>
<td>Simons Foundation approved budget</td>
</tr>
<tr>
<td>4) Carry Forward</td>
<td>Approved balance from the previous reporting period</td>
</tr>
<tr>
<td>5) Expenditure</td>
<td>Expenses reported by the grantee’s FO — edits are allowed</td>
</tr>
<tr>
<td>6) Notes (Hidden Column)</td>
<td>Column will expand and appear after you click the <strong>ADD NOTES</strong> link. Notes are required in the financial statement if text fields appear.</td>
</tr>
<tr>
<td>7) Balance</td>
<td>Based on the formula of (Awarded + Carry Forward) – Expenditure = Balance</td>
</tr>
</tbody>
</table>

**Entering Expenditures**

**Step 1 — Confirm correct period**
Before you enter expenditures, confirm that you are reporting for the correct period. You can confirm this by reviewing the Start and End Date of the period at the top of the screen.

**Step 2 — Expanding and editing the Notes column**
Click on the **ADD NOTES** link to expand the **Notes** column.

If you don’t see any text fields at this point, you don’t have to enter text justifications. Skip to **Step 3 — Entering expenses in the Expenditure column** below.

If you see empty text fields after you expand the Notes column, you must enter a text justification in each
empty field. You must do this even if you didn’t spend funds in a category or if the expense is self-explanatory. The foundation will accept “N/A” as the text justification for any expenses that were not incurred in the reporting period or for any expenses that are already described, i.e., self-explanatory. You won’t be able to submit the financial statement until all empty text fields contain a text justification.

➢ **Note!** Don’t enter the following symbols: “&” “<” or “>.” The system will generate an error message until you remove those symbols.
➢ **Note!** Each text field has a 700-character limit (including spaces).

### Step 3 — Entering expenses in the Expenditure column
Enter your expense amounts in the **Expenditure** column.

➢ **Note!** Simons Foundation does not accept negative expenditures or negative balances.
➢ **Note!** Save changes frequently. pC will log out a session that is idle for more than 25 minutes.

For **Summary + Detail Budgets**, detailed instructions for expense types (Personnel, Travel, Supplies, etc.) are below.

### How to Report Personnel Expenses

#### Scenario 1: Personnel that were named and listed in the approved budget
- Complete each field in the **Expenditure** column
- Check that the requested salary for each person follows this equation: \( \text{Base Salary} \times \% \text{ Effort} = \text{Requested Salary} \)
- Check that the requested fringe for each person follows this equation: \( \text{Requested Salary} \times \text{Fringe Rate} \)
Online Financial Statement

Instructions

= Requested Fringe

- Enter the following information in the Notes column (if required):
  - Describe each person’s role on the project: e.g., Dr. Mary Parker worked on a model for the project
  - Explain any deviations to the above Requested Salary or Requested Fringe equations

Scenario 2: Personnel that you hired mid award and that were listed in the approved budget as Unknown or TBD

- Within the TBD line item, leave the Expenditure column empty
- Enter text justification (if required) in the Notes column: e.g., Joe Smith was hired to fill this position
- Click on the ADD NAME link at the bottom of the Personnel Cost section and add the hired person as a new expense line item by following the steps in Scenario 1 above.

➢ Note! You can’t delete line items after you add them. Contact the Simons Foundation grants staff contact if you need help deleting something.
➢ Note! When you click the ADD NAME link, a pop-up window will appear. If you don’t see the window, please disable any pop-up blockers in your browser and refresh the page.

Scenario 3: New personnel as a result of re-budgeting

- Click on the add name link at the bottom of the Personnel Cost section and add the hired person as a new expense line item by following the steps in Scenario 1 above.

➢ Note! You can’t delete line items after you add them. Contact the Simons Foundation grants staff contact if you need help deleting something.
➢ Note! When you click the ADD NAME link, a pop-up window will appear. If you don’t see the window, please disable any pop-up blockers in your browser and refresh the page.
# How to Report Non-Personnel Expenses

<table>
<thead>
<tr>
<th>Expense Type</th>
<th>Notes Column Justification (if required)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consultant Costs</td>
<td>Provide description and detailed itemization.</td>
</tr>
<tr>
<td>Equipment (No Indirect Costs)</td>
<td>Type of equipment purchased and justification of equipment: e.g., Pupillometer (AMTech Pupilknowlogy Compact Integrated Pupillograph) for use on project participants.</td>
</tr>
<tr>
<td>Supplies &amp; Small Equipment</td>
<td>Supplies: If the total of supplies for a one-year budget period is more than $30,000 (excluding small equipment), you must provide a detailed break down and justification of all supplies, unless stated otherwise in the award letter (e.g., glassware $1,000, reagents $2,500, chemicals $4,000). Small Equipment (up to $10,000 per equipment): Provide description and detailed itemization.</td>
</tr>
<tr>
<td>Travel</td>
<td>For each travel cost, name the person who traveled and state the travel location, the purpose of the travel and the cost for the travel: e.g., Joe Smith, a postdoc on the project, traveled to “X” Scientific Conference at a cost of $2,000.</td>
</tr>
<tr>
<td>Services &amp; Maintenance</td>
<td>Provide description and detailed itemization.</td>
</tr>
<tr>
<td>Animal Costs</td>
<td>Provide detailed cost itemization including the per diem rates, cost to purchase the animal and any other costs related to animals: e.g., 25 cages at 2 mice/cage at $1.00/day for 365 days.</td>
</tr>
<tr>
<td>Publication Costs</td>
<td>Provide description and detailed itemization.</td>
</tr>
<tr>
<td>Other Expenses</td>
<td>Provide description and detailed itemization.</td>
</tr>
<tr>
<td>Consortium &amp; Contractual Direct</td>
<td>Provide the subcontract institution and PI name with a brief description of the work that was completed at the subcontract site. Additionally, see below section How to Report Subcontract Financial Statements.</td>
</tr>
</tbody>
</table>

## How to Report Indirect Costs

<table>
<thead>
<tr>
<th>Indirect Costs (IDC)</th>
<th>Notes Column Justification (if required)</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDC are limited to 20 percent of direct costs, with the following exceptions: equipment, tuition, and any subcontracts with budgets including indirect expenses. IDC paid to a subcontractor may not exceed 20 percent of the direct costs paid to the subcontractor.</td>
<td>Distinguish between the main site and any subcontract site's IDC (if applicable) by entering IDC in either the Indirect Costs field or Subcontract 1–4 Indirect Costs.</td>
</tr>
</tbody>
</table>

## How to Report Subcontract Financial Statements

If your award has subcontract costs, you must report the expenses in multiple locations in pC. First, download the Subcontract Financial Statement excel workbook from the Deliverables section of pC.
After you have completed the subcontract financial statement, enter the total direct and total indirect costs in the online financial statement. In the below example, the total direct costs are $10,200.00 and the total indirect costs are $1,800.00.
Finally, upload the subcontract financial statement as a PDF in the Deliverables section of the award on pC. This is due at the same time as the online financial statement.

Submitting the Financial Statement

Once you have entered the expenditures (and notes, if applicable) correctly in the financial statement, the FO (listed in the Contacts & User Access section of the award) must sign and submit it to the foundation. The FO must log in to his/her own pC account to do both actions.

Simons Foundation will not accept signatures from institutional personnel other than the FO listed in the Contacts & User Access section of the award per the foundation’s policies. If you need Edit access to prepare or submit financial statements or other required reports to the foundation, please refer to the Contacts & User Access section for further instructions.

How to submit

The FO signs the financial statement by typing his/her name in the signature box, which is located at the bottom of the reporting period’s screen in the Award Budget. The FO must enter his/her own full name as verification that he/she approves the expenditures and details as provided in the online Financial Statement. Finally, the FO must click the SAVE SIGNATURE AND SUBMIT button to finish the submission process to the Simons Foundation.
Grantee Institutions That Do Not Allow Electronic Signature

If your institution prefers not to sign documents electronically OR if your institution is in a country where e-signatures are not legally binding, as noted in the award letter, you may upload a PDF copy of the financial statement with the FO’s signature.

**Step 1**
Type the phrase “See PDF Deliverable Uploaded” or “Electronic Signature Not Legally Binding,” as applicable, in the electronic signature box of the Financial Statement.

**Step 2**
Submit the deliverable by clicking **SAVE SIGNATURE AND SUBMIT**.

**Step 3**
Print the completed Financial Statement and ask the FO for a handwritten signature.

**Step 4**
Create a PDF of the signed deliverable.

**Step 5**
Upload the deliverable to the Deliverables section on pC.

- Select **ADD DELIVERABLE** on the Award Deliverables Page.
- Select the deliverable called **Signed deliverable for institutions that do not submit electronic signatures** as the Deliverable Type.
- Enter the due date of the deliverable and an appropriate Deliverable Type Description, and click **SAVE**.
- Select **UPLOAD** on the Award Deliverables page and upload the signed PDF.

**Contacts & User Access**

The Contacts & User Access section of an award in pC lists the users who have access to an award, and their relevant account information. The foundation only allows users to have Edit or View access. When the foundation initially makes an award, this section lists the individuals that you listed in your application.

After an award activates, only the foundation’s grants staff can assign roles and add/remove users to this section. pC staff cannot assign roles or add/remove users to an award. Only the SO and FO listed in this section will have the authority to sign deliverable reports.

If your institution has multiple awards with the Simons Foundation, this does not mean all relevant institutional contacts will automatically have access to all awards at the institution.
How to Request Edits to the Contacts & User Access Section

If you would like to update the contacts on an award, the foundation requires that you email a request to your Simons Foundation grants staff contact. The email must include the following information:

- Tell us if we should add or remove someone
- Provide the contact’s name
- Provide the contact’s role on the award (e.g., FO, SO, administrator)
- Provide the contact’s email address associated with the contact’s pC account. If a contact does not have a pC account, he/she must create one first before you send us a request.

➢ Note! Simons Foundation staff cannot make changes to pC user profiles. If you need to update any contact information in your pC profile, e.g., title, address, phone number, email, you must update this within your own pC profile. Additionally, it is the responsibility of the institution and its users to maintain up-to-date pC accounts.

Delegated SO/FO Edit Access

If your institution needs Edit access to an award(s) for multiple users who will act as an authorized SO/FO under a single account log in (e.g., osp@university.org), you must send the foundation a letter, signed by the Director of Sponsored Projects (or equivalent department) at the institution. The letter must state the names of all individuals who have access to the account on pC.

Simons Foundation Grants Staff Contacts

For questions about your award, contact the appropriate email address below. Please reference your award notification for your specific contact.

Math & Physical Sciences (MPS): mps@simonsfoundation.org
Life Sciences: lifegrants@simonsfoundation.org
Autism Research (SFARI), Education & Outreach (EO), Simons Center for Data Analysis (SCDA): postaward@simonsfoundation.org