

## ACCOUNTING REPORT INSTRUCTIONS

The Larry L. Hillblom Foundation (LLHF) recognizes that many grantees and their contract/grant offices will have familiarity with the NIH progress report forms and procedures, and the LLHF accounting report forms look very similar to the budget forms.

Each LLHF funding mechanism has specific budget requirements and restrictions. Where there are differences between the funding mechanism requirements and these Accounting Report instructions, the funding mechanism requirements and restrictions take precedence.

### ACTUAL EXPENDITURES FOR THE CURRENT BUDGET PERIOD

This form is used to report actual expenditures on the grant during the current budget period. If the progress report is due before the end of the budget period, this report should include only the expenditures incurred to date (projected expenditures are reported separately on page 3 of the accounting report).

#### From/Through Dates

Please record the dates that cover the period of expenditures reported. This is not necessarily the same as the budget period for the current year of the grant. For example, if the budget period for the grant is Jan 1, 2006 through Dec 31, 2006 and the progress report is due Sept 15, 2006 then the accounting report period would likely be 1/1/2006 through 9/1/2006.

### PERSONNEL

Report actual effort, salary, and fringe benefits for each person who received salary support on the grant at the applicant organization (report subcontract and consulting personnel on page 2).

**Name/Role on Project** Starting with the principal investigator, list the names and roles of all people who received salary support on the grant.

**Annualized % Effort on Project.** Provide the percent effort that corresponds to the amount of salary support provided. This effort should be annualized. For example, if an employee received 50% salary support from the grant for the first 6 months of the budget period and 0% salary support for the remaining 6 months, then the annualized percent effort would be 25% [ $50\% * (6 \text{ months} / 12 \text{ months})$ ]. Do not include effort that is cost-shared or provided without salary in this report.

**Salary Expenditure.** Enter the amount of the actual expenditures for salary for each person.

**Fringe Benefit Expenditure.** Enter the amount of the actual expenditures for fringe benefits for each person.

**Total Expenditure.** Calculate the total expenditure for each person (salary + fringe benefits).

**Personnel Subtotals.** Calculate subtotals for the salary, fringe benefit, and total expenditure columns. These amounts should be included in the calculation of Subtotal Actual Direct Cost Expenditures on page 2.

## NON-PERSONNEL BUDGET CATEGORIES

Report actual expenditures to date for all non-personnel expenses. Itemize expenditures within categories on the left hand side of the form and provide a single category level subtotal in the right column for each category. Expenditures must be itemized sufficiently for the LLHF to adequately review expenditures for appropriateness and compliance with funding mechanism requirements and restrictions. Accounting reports with insufficient detail will be returned to the grantee for revision before additional funds are distributed.

### Contractual / Consultant

List each participating consortium/contractual organization and report the total expenditures for each. If a detailed subcontract budget was requested and approved by the LLHF for the subcontract, provide itemized subtotals by budget category (e.g. personnel, supplies, indirect cost, etc.) within the Contractual/Consultant category. For example:

[Subcontract Name]: \$12,500 (Salary: \$8,512.23, Fringe Benefits: \$2,674.34, Supplies: \$63.43, Indirect Costs: \$1,250)

List any consultants and report total expenditures for each.

### Equipment

List each item of equipment purchased and report the actual expenditure for each.

### Supplies

Itemize supplies in separate subcategories, such as glassware, chemicals, radioisotopes, etc., and report actual expenditures for each subcategory. An 'Other Supplies' subcategory may be used to report actual expenditures that do not fall within other itemized subcategory and total less than \$1,000.

### Travel

Itemize travel per trip/event. For example,

PI to NIH Conference: \$1,802.34  
PI to Hillblom Annual Meeting: \$432.12

### Patient Care Costs

Itemize patient care costs in sufficient detail for the LLHF to evaluate the appropriateness of the expenditures.

### Other Expenses

Itemize other expenses in separate subcategories. These might include animal maintenance, patient travel, patient participation incentives, donor fees, publication costs, computer charges, rentals and leases, equipment maintenance, service contracts, and tuition remission when budgeted separately from salary/fringe benefits. A subcategory of "Misc Expenses" may be used to report actual expenditures that do not fall within other itemized subcategories and total less than \$1,000.

**Subtotal Actual Direct Cost Expenditures:** Add together the total personnel expenditures from page 1 of the report and the category level subtotals on page 2.

**Actual Indirect Cost Expenditures:** Report the total actual indirect cost expenditures for the period covered. Note: the maximum indirect cost recovery is 10% of direct costs

**Total Actual Expenditures:** Total direct cost expenditure + total indirect cost expenditures.

## **ACCOUNTING REPORT NARRATIVE**

### **PROJECTED EXPENDITURES**

If the accounting report does not cover the entire current budget period, provide a description of the expenditures you are projecting through the end of the current budget period.

For all accounting reports, explain any unspent funds that you are projecting and provide a short description of how the funds would be utilized if carried forward into the next budget period.

### **BUDGET-TO-ACTUAL VARIANCE JUSTIFICATION**

For any expenditure category or itemized expenditure that was included in the LLHF approved budget, provide a detailed justification of how the expense provided direct benefit to the scope of work.

For each budget category where actual expenditures vary by more than 10% from the LLHF approved budget, provide a detailed explanation for the variance.

If the accounting report does not cover the entire current budget period, compare actual expenditures to prorated budget figures. For example, if the accounting report covers 9 months of a 12 month budget period, and the approved budget for Salary was \$60,000, then the prorated Salary budget to compare to actual expenditures would be \$45,000 [ $\$60,000 * (9/12)$ ].