

Guide for FAOOs

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The Financial Authorized Organizational Official (“FAOO”) is an important user role in our Grants Management System (GMS). Each Awardee organization must have at least one FAOO. The role of the FAOO is to complete and submit financial reporting on CIRM-funded Awards.

Elements of the CIRM Grants Management System for FAOOs

When you sign into the CIRM GMS, the home page will show your Action Items and provide links to your FAOO related tasks, our Open Programs, and any Applications started under your account. Open Programs shows which Program Announcements (PAs) or Requests for Application (RFAs) are currently active and allows you to start an Application. Your Applications shows you Applications you have already started. Please note that the FAOO cannot start an Application on behalf of someone else, your access to start an Application is for informational use only. The FAOO listed on an Award must be a specific individual that is qualified to serve in that role, and all GMS login and contact emails should be attributed to that individual’s personal inbox and not a shared mailbox.

Action Items Needing Your Attention

In this section you will find links to Financial Reports due soon or overdue. It is displayed both on your home page and the FAOO page. If this section is missing from your home page, you have no Action Items.

CIRM has two major types of financial reports, Operational Milestone-based financial reports and time-based financial reports.

Operational Milestone periods are defined by the achievement of an Operational Milestone, regardless of whether that is before or after the original timeline based on the Application. Thus, an Operational Milestone period may begin the day after one milestone is achieved and continue to the day the next Operational Milestone is achieved. The Operational Milestone Financial Reports are provisioned when an Operational Milestone Progress Report is submitted and are due on the first of the month no sooner than 60 days after the Operational Milestone date of achievement.

Time-based Financial Reports (quarterly, semi-annual and annual) are automatically provisioned by the system 60 days prior to the due date. Quarterly Financial Reports are due two weeks after the close of the reporting period, while semi-annual or annual reports may be due 30 or 60 days after the close of the reporting period, depending on the program. The “Action Items Needing Your Attention” section will provide you with a clear picture of what is due to ensure timely submission. Due Financial Reports will remain in your Action Items list until completed. Those Financial Reports that are overdue are boldly marked as such under the due date. Reports that are overdue or remain unlocked for a cumulative total of 60 days will result in an Award Hold and no payments will be made on the Award until the report is submitted. Reports that are overdue or remain unlocked for a cumulative total of 90 days will result in an Institutional Hold and no payments will be made to the Awardee organization on any CIRM-Funded Projects. CIRM retains full discretion to release payments to Awards/Awardees under Award/Institutional Hold(s) on an as needed basis, as determined solely by CIRM staff.

1. Sign in to GMS using your email and password at <https://grants.cirm.ca.gov/login/login>.
2. In “Action Items Needing Your Attention” you will see a section labeled “Financial Reports Due Soon.” A list of all Financial Reports that are overdue or are due soon will be provided under this section. Overdue reports will appear at the top of the list, followed by reports that are due soon.
3. Select the “Edit” link in the Actions column next to the Financial Report you want to review or complete.
4. This will bring up the online report to complete and submit to CIRM. Please note that Financial Reports can only be edited and submitted by the FAOO. The PI and AOO can only view the reports.

Quarterly Financial Reports

The Quarterly Financial Report covers the period from the Award start date through the end of the Award’s last quarter. Every field requires a value, so enter zeros when applicable.

CIRM-Funded Cumulative Expenditure:

The total amount of CIRM-funded expenditures on the project for the reporting period as evidenced by your accounting system.

Co-Funded Cumulative Expenditure:

For CIRM Awards where Co-Funding is required per the RFA/PA or NOA, the total amount of required Co-funded expenditures on the project for the reporting period as evidenced by your accounting system.

Non-CIRM Cumulative Contingency Expenditure Not Previously Anticipated and Budgeted:

The total expenditure of non-CIRM funds during the reporting period exceeding the required Co-Funding commitment.

For instance, if your Notice of Award requires \$1M in Co-Funding to date and you have spent \$1.5M total in non-CIRM funding through the reporting period, report \$1M as the Co-Funding expenditure and \$500K as the cumulative contingency expenditure.

Sufficient Funds:

The estimated month and year that your project's current funding will run out. The most recently anticipated date of achievement for the next Operational Milestone (as reported by the PI) is displayed. Using the current project burn rate and any projected changes to that rate, the FAOO should enter the best estimate of month and year the current funding (current OM disbursements) will be exhausted.

If current project funding will be exhausted before the Principal Investigator estimates the next Operational Milestone will be achieved (as shown in that section), describe your financial contingency plans to continue funding the project in the Notes section (e.g. slowing the project's burn rate, raising additional non-CIRM contingency funds, etc.).

Accurately forecasting the sufficient funds date may require a level of communication between the FAOO and PI that should be taken seriously. Because deficit funding is not allowed on many CIRM Awards, it is vitally important that the PI and CIRM know when a potential deficit is identified as early as possible.

Notes:

In addition to a Contingency Plan (if required), any known encumbrances should be itemized in the notes section. This is particularly important if the project appears to be holding a large unobligated balance which could result in a delay in disbursements.

Operational Milestone Financial Reports

The Operational Milestone Financial Report covers the period from the Award start date through the day of achievement for the last Operational Milestone. Every field requires a value, so enter zeros when applicable.

Total CIRM Payments Received To Date:

The total project disbursements received prior to achievement of the OM being reported on. It is possible that this will not match the 'CIRM Funds Disbursed To Date' in the header section of the Financial Summary page.

CIRM Cumulative Direct Project Expenditure:

The total amount of CIRM funds expended in direct support of project-specific activities as reflected by your accounting system. Because deficit spending is not allowed on Operational Milestone-based Awards, this amount should not exceed the CIRM payments received to date. Any expenditures exceeding the CIRM disbursement and required co-funding (if any) should be entered in the Contingency line. In the final Operational Milestone period, the final payment (typically a \$25,000-\$50,000 holdback) should be considered as part of the allowable final OM expenditures.

CIRM Cumulative Facilities Expenditure:

The total amount of CIRM funds expended in support of Facilities costs associated with the project as reflected in your accounting system. Refer to the Notice of Award for the approved rates. The rates approved in the Notice of Award are fixed for the entire project period.

CIRM Cumulative Indirect Expenditure:

The total amount of CIRM funds expended in support of indirect costs associated with the project as reflected in your accounting system. Please refer to your NOA for the allowable Indirect Cost rates effective at the time of Award launch.

Co-Funded Cumulative Expenditure:

For CIRM Awards where Co-Funding is required per the RFA/PA or NOA, the total amount of cumulative Required Co-funded expenditures on the project for the reporting period as evidenced by your accounting system. The ratio of required co-funded to CIRM-funded expenditures is set in the Notice of Award. At each Operational Milestone, the required co-funding must be “trued up” to the required ratio outlined in the NOA. Any co-funding exceeding the required ratio should be reported as Contingency expenditures.

Additional Co-funding and/or Contingency Expenditure Not Previously Anticipated or Budgeted:

The total expenditure of non-CIRM funds during the reporting period that exceed the Required Co-Funding commitment. For instance, if your NOA requires \$1M in Co-Funding to date and you have spent \$1.5M total in non-CIRM funding through the reporting period, report \$1M as the Required Co-Funding expenditure and \$500K as the contingency expenditure. The expenditures reported in this section should be permanently recognized as contingency expenditures, meaning that co-funding spent above the required level cannot be applied as required co-funding to a future OM period.

Consultants/Subcontracts/Service-Contracts Total Expenditure:

If you incurred CIRM-funded expenditures in support of any Consultants, Service Contracts or Subcontracts in this reporting period, you must enter the cumulative, CIRM-funded expenditures incurred for each entity by navigating to the Consultants / Subcontracts / Service Contracts Detail section in the sidebar. If you did not incur CIRM-funded expenditures for Consultants, Service Contract or Subcontracts, you must indicate None in that section.

Notes:

In addition to a Contingency Plan (if required), any known encumbrances should be itemized in the notes section. This is particularly important if the project appears to be holding a large unobligated balance which could result in a delay in disbursements.

Annual Financial Reports

The Annual Financial Report covers the period from the Award start date through the end of the Award's last budget year. Every field requires a value so enter zeros when applicable.

CIRM Annual Budget Amount:

The budget approved by CIRM for use during the reporting period; refer to the original Notice of Grant Award and any subsequent Amendments, as appropriate, for the approved budget category total.

CIRM Prior Year Carry Forward Amount:

Any approved carry-forward from previous periods; do not include information in this section if carry-forward of funds is not allowed per the program guidelines, the CIRM Grants Administration Policy (GAP), or if carry-forward for your project was requested but not approved by CIRM. Note that CIRM no longer requires prior approval for carry-forward on most Awards, with the exception of our Training programs.

CIRM Annual Direct Project Expenditure:

The total amount of CIRM funds expended during the reporting period that are in direct support of project-specific activities as reflected by your accounting system.

CIRM Annual Facilities Expenditure:

The total amount of CIRM funds expended during the reporting period that are in support of Facilities costs associated with the project as reflected in your accounting system. Please refer to the Notice of Award for approved rates. The rates approved in the Notice of Award are fixed for the entire project period.

CIRM Annual Indirect Expenditure:

The total amount of CIRM funds expended during the reporting period that are in support of Indirect costs associated with the project as reflected in your accounting system.

Co-Funding Annual Expenditure:

For CIRM Awards where Co-Funding is required per the RFA, PA or NOA, the total expenditure of funds in support of the project that were provided by non-CIRM sources during the reporting period.

Annual Contingency Expenditure Not Previously Anticipated or Budgeted:

The total contingency expenditure (non-required co-funding) during the reporting period that were not originally anticipated or budgeted upon Award initiation and are being funding by non-CIRM sources.

Consultants/Subcontracts/Service-Contracts Annual Total Expenditure:

If you incurred CIRM-funded expenditures for any Consultants, Service Contracts or Subcontracts in this reporting period, the cumulative, CIRM-funded expenditures incurred for each entity by navigating to the Consultants / Subcontracts / Service Contracts Detail section in the sidebar. If you did not incur CIRM-funded expenditures for Consultants, Service Contract or Subcontracts, you must indicate None in that section.

Notes:

In addition to anything else you wish to communicate in the notes section, known encumbrances should be itemized. This is particularly important if the project appears to be holding a large unobligated balance which could result in a delay in disbursements.

Training Award Financial Reports (EDUC2, EDUC3, EDUC4, EDUC5)

Trainee Slot Utilization - Slots Awarded:

Report the total number of trainees approved by CIRM for appointment in your program during the reporting period per your Notice of Grant Award.

Trainee Slot Utilization - Slots Appointed:

Report the total number of trainees appointed to your program during the reporting period.

CIRM Approved Annual Budget Amount:

Report the budget approved by CIRM by budget category during the reporting period; refer to the original Notice of Grant Award and any subsequent Amendments, as appropriate, for the approved budget category totals. Please report the portion, if any, of trainee funds were requested for Tuition and Fees. Please also report the annual Accessibility Fund amount.

CIRM Prior Year Carry-Forward Amounts:

If appropriate for your Award, report any carry-forward from previous periods by cost category. Do not include any amounts in this section if carry-forward of funds is not allowed per the program guidelines (such as unobligated trainee funds and associated IDC), the CIRM Grants Administration Policy (GAP), or if carry-forward for your project was requested but not approved by CIRM. EDUC5 Accessibility funds carried forward from previous year for use with appointments that will overlap with this budget year.

Changes to Budget for Reporting Period:

Include only adjustments that were made with prior approval from CIRM and/or those made by the institution as allowed by the GAP.

Working Budget for Reporting Period:

The working budget is an auto-calculation of the 'Approved Annual Budget' plus the 'Prior Year Carry Forward' plus the 'Changes to Budget for Reporting Period' sections above.

CIRM Annual Actual Expenditures:

Report all Award expenditures by cost category during the reporting period which have posted in your accounting system. Do not include any encumbrances or obligations which are still pending or not reflected in your accounting system. Per trainee stipend and other limits listed in the RFA must be observed. Use of the EDUC5 Accessibility Fund requires prior approval from CIRM.

Total Automatic Carry Forward Amounts:

The automatic carryforward is a calculation of the 'Working Budget' minus the 'Annual Actual Expenditures' reported above. This includes obligated trainee funds (for trainees

whose current year appointments will overlap with the next budget year), program administration funds and associated indirect costs (IDC). Please enter the amount of obligated trainee funds, including any portion that will fund trainee tuition and fees. Program Administration and IDC carry-forward will be calculated automatically. Current Year Accessibility funds will be carried forward automatically for one year for use with current appointments that will overlap with next budget year. All unobligated trainee funds and the associated IDC at the end of each trainee internship must be returned to CIRM and cannot be used to fund additional internships, additional program administration funding or for any other purpose unless specifically approved in advance by CIRM for exceptional circumstances. See [Clarifications for CIRM Training Award Financial Reports](#) for more information.

Performing Other FAOO Related Tasks

This section in GMS contains links to manage FAOOs and FAOO Project Assignments at your institution.

Management of Project Assignments

Each CIRM Award has an assigned FAOO based on the person identified in the Just in Time documents prior to Award launch. At any time during the active Award period, an Award may be reassigned to another institutional FAOO. This feature will help ensure consistent Award management when FAOOs go on vacation, take leaves of absence, receive reassignments, or leave the Institution. To review and/or change an FAOO assignment, follow these instructions:

1. Sign in to GMS using your email and password at <https://grants.cirm.ca.gov/login/login>.
2. On the FAOO page, you will see a section labeled “Manage FAOO Project Assignments at CIRM”.
3. Select the “View/Edit” link to the right of “FAOO Project Assignments”
4. This will bring up a menu of types of Projects that are available for your review; you may select any combination of project types by clicking the box next to the selection. Once you have made your project type selection, select the “Find Projects” button.
5. The next screen will provide a snapshot of all project types selected to include CIRM Application/Grant Number, PI Name, Status of project, Current FAOO assignment, and “Change FAOO”.
6. If you see a project that should be assigned to another FAOO at your institution, or if you would like to reassign your projects while you will be away, simply select the new FAOO’s name from the drop-down box in the “Change FAOO” column.
 - a. **If you do not see the name of the FAOO you wish to assign, this means they do not yet have an account in our system. You can create an account for this missing FAOO per the instructions in the “FAOOs at your Institution” section.

7. Once you have made any changes, be sure to click the “Update FAOO Assignments” button at the bottom of the screen to SAVE your changes. Changes will not be saved otherwise.

FAOOs at your Institution

To ensure that the list of FAOOs at your institution is current and accurate, you may review who is assigned this role through GMS. To monitor your institution’s FAOO list, please follow these steps:

1. Sign in to GMS using your email and password at <https://grants.cirm.ca.gov/login/login>.
2. On the FAOO page, go to the section labeled “Manage FAOO Assignments at CIRM”.
3. Select the “View/Edit” link to the right of “FAOOs at Your Institution”
4. A list of those who are assigned the FAOO role at your institution will be displayed.

If you see someone listed as an active FAOO that should not be, please select the “Inactivate” link to the left of their name. If you wish to reactivate an inactive FAOO, simply check the box labeled “include Inactive FAOOs” in the “Find FAOOs” section, hit “refresh list” and then “activate” next to their name.

To designate a new FAOO at your institution, click the “Create a new FAOO at <your institute’s name>” link and follow the instructions. If the new FAOO is matched with an existing user account with the same email and Institution, the new FAOO should be able to sign in with their existing credentials. If they are a new user, they can create a new account by clicking the ‘New User’ button and following the instructions, making sure to use the same email address and Institution used in the “Create a New FAOO” step.

CIRM Awards on Which You Are FAOO

This section of your FAOO page will provide an interactive model for each CIRM Award you are assigned as FAOO.

1. Column 1
 - a. CIRM Award Number
 - b. Principal Investigator
 - c. Program Announcement
 - d. CIRM Science Officer and Grants Management Officer contact information.
2. Column 2:
 - a. Project Title
 - b. link to Notice of Award (PDF)
 - c. For milestone-based Awards, a list of milestones with their completion or target dates.
 - d. Progress Reports sorted by the original target or due date, reporting period and status. For those progress reports that were previously submitted, you may

select the “View” link to see what was submitted. In this same column you can view Progress Reports that are overdue and see when upcoming due dates.

3. Column 3: Displays the status of the Award.