Research Administrators Forum

Sponsored by the Office of Research Administration

Marcia Smith
Associate Vice Chancellor

March 10, 2011

New ORA Staff

Patti Manheim
Director, Office of Contracts and Grants Administration

Rory Constancio
Director, Office of Business and Financial Services
Director, Office of Research Data Management (formerly IPAS)

Agenda

- Welcome and Announcements
  - Marcia Smith
- Cost Transfers
  - Yoon Lee and Maurice Taylor (EFM)
- Enhancements to RAPID Close-Out Tool
  - Jennifer Aguilar and An Tran (EFM), Neda Navab (SOM)
- Proposal Submission Requirements
  - Patti Manheim (OOGA)
- Subgrants Processing
  - Sharon Lam (OOGA)
- RPC Update, Including H1B Visa Applications
  - Ann Pollack and Claudia Modlin (RPC)
- Questions and Discussions
- Adjourn
Research Administrators Forum

COST TRANSFERS

Maurice Taylor, Assistant Director - EFM
Yoon Lee, Assistant Director - EFM

Cost Transfers

Definition:
A cost transfer is the transfer of an expenditure originally posted to one project and then transferred to another project.

Expectation:
The government expects that costs are charged appropriately at the time incurred and that significant adjustments should not be required if adequate financial management practices and policies exist.

Cost Transfer Regulations

Federal Regulations
- NIH Grants Policy Statement
  - Transfers should be accomplished within 90 days of discovery
  - Must be supported by documentation that fully explains how the error occurred and a certification of correctness of the new charge by responsible, organization official
  - Maintain documentation of cost transfers

Cost Transfer Regulations

- OMB Circular A-110
  - Unless the Federal agency authorizes an extension, a recipient shall liquidate all obligations incurred under the award not later than 90 days after the funding period or the date of completion.

- OMB Circular A-21
  - Details factors affecting the allowability of costs
  - Defines reasonable and allocable costs

- OMB Circular A-133
  - Audittee shall:
    - Identify all Federal awards
    - Maintain internal control
    - Comply with laws, regulations and provisions
Cost Transfer Regulations

- **UCLA BUS A-47**
  - When a cost transfer should be used:
    - Correct errors caused by a typo, or a charge that appears on a fund that cannot be identified or does not belong to that fund.
    - The University recharge ID system defaults to an object code that should be moved to the appropriate cost category.
    - Bulk charges to a departmental fund then redistributed to a particular fund usage/source.

Cost Transfer Justifications

- **Acceptable Examples**
  - Late Award Set Up – should consider use of eRAS
  - No Cost time extension approval delay by sponsor
  - Cost Transfers to the applicable grant year of the same award
  - Expenses approved through a revised budget or sponsor approved
  - PI determines that fund charged was not the fund that benefited from cost; a change in the decision as to the use of goods or services
  - Reallocation a portion of cost to other appropriate fund sources
  - To redistribute payroll costs based on the after the fact verification of effort reported through the effort reporting system
  - Correct bookkeeping or clerical errors (transposition of numbers)

- **Unacceptable Examples**
  - Cost Transfers used as a cost management strategy – to use up remaining balance for a fund that is ending
  - Cost Transfers from one sponsored project to another sponsored project to avoid or eliminate overdrafts
  - Cost Transfer to help the other department survive
  - Cost Transfer done per instruction of main department to use up the balance of the account
  - Shortage of Staff – Turnover, out on maternity leave

- **Red Flags** – requires further explanation or documentation
  - High volume of cost transfers
  - Transfers in excess of 120 days from doc date or 90 days after fund end date
  - Transfers processed toward end of project period or right after
  - Previously transferred expense being transferred again to another sponsored fund
  - Transfers between “closely related” projects
  - Transfers without full justification or explanation
Cost Transfer Process

- Department’s Responsibility & Submission
- Monthly G/L review Critical
  - Cost transfers prepared within 120 days are automatically processed and will appear in the G/L the next day
  - If your transaction is over 120 days and/or >90 days after award expiration date, the cost transfer is routed to EFM for further review and approval
  - If the transaction is moving an expense from a sponsored award to an unrestricted fund it will automatically be processed

Cost Transfer Process

- EFM Review Process:
  - For cost transfers routed to EFM, departments will receive a message that the transfer requires additional review and approval
  - The preparer has the option whether to change the FAU to an unrestricted fund source, cancel, or proceed for further review

Cost Transfer Process

- The system allows two options for the EFM reviewer:
  - Approve or Reject
  - Decision to approve is based on whether:
    - All six policy questions have been addressed
    1. Why is the transfer being made?
    2. Why is the original in error?
    3. How does the cost transfer benefit the new fund charged?
    4. Who approved the transfer?
    5. Explain delay in transfer – more than 120 days after original transaction date or 90 days after fund end date?
    6. What steps are being taken to prevent reoccurrence?
Payroll After Fund End Date
Detail GL After Close-out
Employee Sum

Jennifer Aguilar – EFM
An Tran - EFM

Payroll After fund End Date

Information needed for processing is:
- Rows that zero each other out, will be marked “deleted”.
- Highlighted indicate that timesheets need to be checked to see if hours during biweekly period were worked before fund end date for each employee.

Results will follow DACSS access level.

Filter on “blanks” to see which rows may need to be moved off.

Information needed for processing Upays during biweekly period were worked before 3/31/10 when fund ended.

Detail After Closeout – TEST
**Detail After Closeout – TEST**

- Step 1: Go to the checklist sheet of your closeout packet.
- Step 2: Select "Detail After Closeout" from the Main Menu and click Next. You will get a list of transactions that were posted to the Financial System after the "Run Date" of your close-out packet. "Posting Date" of each transaction will be listed.

**Employee Sum**

On the following hierarchy screen, you can indicate "*" for all 4 fields of the organizational hierarchy codes. Results will follow your DACSS access level.
Employee Sum

<table>
<thead>
<tr>
<th>Employee</th>
<th>EFM</th>
<th>Sorts on “Pay Rate” in descending order, to check for salary cap issues.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Department users can review this report for salary cap, as well as any other payroll review needs.</td>
</tr>
</tbody>
</table>
OCGA UPDATES

PATTI MANHEIM
Director
Office of Contract & Grant Administration
March 10, 2011

Announcements/Reminders

- Changes to Project
  - Change of PI appointment
  - Scope of Work
  - Deliverables
  - Project Performance Site
  - Key Personnel
- New NASA NCTE Web Tool
  - Announced by NASA February 25, 2011
  - Should only be used by OCGA
  - PIs/departmental administrators should submit FDP Action Form to OCGA
  - ORA News – March 7, 2011

Background

- Part of the business process redesign of the PATS project
- Streamline the proposal data entry and review process
- Consistency in collection of proposal materials
- Timely and consistent availability of data

PROPOSAL SUBMISSION REQUIREMENTS

PATTI MANHEIM
Director
Office of Contract & Grant Administration
March 10, 2011
### Two Lists

- Materials Required for:
  - OCGA Approval and Submission
  - Initiation of OCGA Review and Intake (data entry)

### Materials Required

#### OCGA Approval and Submission to the Sponsor — All Proposals

- Completed Goldenrod with all required signatures
- Sponsor Guidelines
- Final Proposal — Complete and Error Free
  - All Sponsor forms requiring OCGA Signature
  - All agency required materials, including but not limited to biosketches, other support, etc.
  - Final budget in the sponsor-required format with internal budget worksheets, if needed
  - Final budget justification
  - Final statement of work

#### OCGA Approval and Submission to the Sponsor — As Applicable

- Sub-Award Documents (for third party recipients)
  - Final Statement of Work
  - Final Budget
  - Final Budget Justification
  - Completed Subrecipient Commitment Form with institutional signature:
- PI exception letter signed and completed (including signature of person authorized to approve PI exception letter)

#### Materials Required

- Signed/Completed COI forms:
  - 740
  - 700U
  - 700U Addendum
- Indirect cost rate should reflect sponsor policy, as noted in published guidelines:
  - if a vital interest waiver has not been approved by the time the proposal is submitted, the federally negotiated rate should be included in the budget
**Materials Required**

**OCGA to Initiate Proposal Review and Intake Process – All Proposals**
- Goldenrod – with data fields completed and PI signature.
- Sponsor Guidelines
- All Sponsor forms requiring OCGA Signature
- Final budget in the sponsor-required format with internal budget worksheets, if needed
- Final budget justification
- Prime Statement of Work or Abstract (draft or final)

**OCGA to Initiate Proposal Review and Intake Process – If Applicable**
- Sub-Award Documents
  - Final Statement of Work
  - Final Budget
  - Final Budget Justification
  - Institutional Signature
Subgrant Processing

Sharon Lam
Subaward Administrator
Office of Contract & Grant Administration
March 10, 2011

Subgrant? Subcontract? Procurement?

Subgrant – administered by OCGA
- Formal binding legal agreement between UCLA and a non-UCLA entity to implement a portion of the scope of work under an extramural prime grant award
- Subrecipient’s programmatic involvement identified as a separate scope of work, with separate budget and organization approval
- Work is generally performed by the subrecipient’s personnel using their resources, usually at their site

Subcontract – administered by Purchasing
- Formal binding legal agreement between UCLA and a non-UCLA entity to procure a specified portion of the scope of work under an extramural prime contract award
- Subcontractor’s programmatic involvement identified as a separate scope of work, with separate budget and organization approval
- Work is generally performed by the subcontractor’s personnel using their resources, usually at their site

Procurement
- Provides goods and services a project requires within their normal business operations
- Provides similar goods or services to many different purchasers
- Operates in a competitive environment
- Is not subject to terms and conditions/compliance of the sponsoring agency
New/Renewal Subgrant

- Initiated by campus department
- Submit purchase requisition via Bruin Buy
- Send backup documentation to the OCGA and Purchasing
  - via joint eFAX (x47562)
  - e-mail to ocgasubawards@research.ucla.edu
  - Includes:
    - subaward checklist
    - signed Subrecipient Commitment Form
    - scope of work
    - budget and justification
    - F&A rate agreement
    - IRB/ARC approval (if applicable) etc...

New/Renewal Subgrant

- Purchasing turns the purchase requisition into a draft purchase order (PO) and transmits it via email to OCGA
- OCGA executes an agreement with the subrecipient
- OCGA verifies that funds are available (award document)
- OCGA notifies Purchasing of receipt of fully executed agreement via email

New/Renewal Subgrant

- Purchasing completes the PO with a signature at the appropriate levels for the payment vehicle
- Purchasing posts the PO to the BruinBuy system
- Purchasing sends a scanned copy of the signed PO back to OCGA for inclusion in the OCGA subgrant file

Amendments/Change Orders:

- Initiated by campus department
- Backup documentation sent to the OCGA and Purchasing
  - via joint eFAX (x47562)
  - e-mail to ocgasubawards@research.ucla.edu
  - Includes:
    - subaward checklist
    - scope of work (if changed)
    - budget and justification (if changed)
    - IRB/ARC approval (if changed)

Amendments/Change Orders:

- OCGA validates funds availability (PI Portal)
- OCGA notifies Purchasing of receipt of fully executed amendment via email
- Purchasing completes the change order
- Purchasing posts in BruinBuy
- Purchasing sends a scanned copy of the signed PO back to OCGA for inclusion in the OCGA subgrant file

FFATA

Federal Funding Accountability and Transparency Act
- Signed into law in 2006
- Requires prime recipients of Federal awards to report specific information about subrecipients
- Initiating of reporting requirement pushed back due to ARRA reporting
- Institutions issuing subawards required to report specific data elements to the FFATA Subaward Reporting System (FSRS)
- Information will then be available to the public via a searchable website, www.USASpending.gov
- Applies to prime grants, cooperative agreements, and contracts
FFATA

- Grants/Cooperative Agreements
  - Prime award issued on/after October 1, 2010 with total funding of $25K or greater
  - Report subgrants issued in the amount of $25K or greater
  - OCGA handles reporting
- Contracts:
  - Prime award issued between October 1, 2010 and February 28, 2011 with total funding of $550K or greater; OR
  - Prime award issued on/after March 1, 2011 with total funding of $25K or greater
  - Report subcontracts and procurements in the amount of $25K or greater
  - Purchasing handles reporting
- Does not require collection of quarterly data from individual investigators/departments
- Data elements vary slightly between grants/cooperative agreements and contracts
Research Policy & Compliance

Ann Pollack
Assistant Vice Chancellor – Research

Claudia Modlin
Research Policy & Compliance Coordinator

March 10, 2011

NSF RCR Requirement - Review

- UCLA required to implement a plan for delivery of training and to ensure compliance. (See http://www.research.ucla.edu/research/pol/documents/RevisedNSFResponsibleConductofResearchPlan_11-24-10.pdf)
- Individual proposals do not need to include plan details.
- Award Synopses for NSF grants include notification of the RCR requirement.

NSF Responsible Conduct of Research (RCR) Training Requirement - Update

- As of Monday, March 14, 2011, the NSF RCR core course will be accessible in two ways:
  - Through the UC Learning Management System (LMS) for employees, and
  - On the Collaborative Institutional Training Initiative (CITI) site for access by students.
- The course on CITI is identical to the LMS course.

RCR Course Access for Employees

- Regular UCLA employees (faculty and staff) subject to this requirement will receive electronic notification of the course via LMS.
- Students and Postdocs employed on NSF grants will receive individual e-mail notification and instructions about accessing the course via the LMS catalog.
- Other regular employees (not supported by NSF awards) may voluntarily access the NSF RCR core course through the UC Learning Center catalog.
Undergraduate and graduate students who are not employed on NSF grants and wish to access to course should go to the CITI site (http://www.citiprogram.org) to register, and be sure to select UCLA as their “Institution.”

Following completion of the course, the student will receive a printable completion report. Retention of a copy of this report by the student is recommended.

Process still being finalized.

Ann Pollack, Assistant Vice Chancellor – Research, at apollack@research.ucla.edu or x40387.

Chelsea Cochrane, Sr. Policy Analyst, at ccochrane@research.ucla.edu or x40390.
2010-2011 Form 700-U

- The CA Fair Political Practices Commission has released updated instructions and a new form.
- The new form and updated instructions can be found on the RPC website: [http://www.research.ucla.edu/researchpol/formindex.htm#State](http://www.research.ucla.edu/researchpol/formindex.htm#State).

Form I-129 “Petition for a Nonimmigrant Worker”

- Form completed by employers who want to temporarily bring foreign nationals into the United States.
- Visa categories H-1B, L-1, and O-1 are frequently used to bring postdoctoral scholars to the US to conduct research on campus.
- Approximately 150 of these visas are requested each year by UCLA.

Employer (UCLA) Certifications

- As of Feb. 20, 2011, employers filing for workers in the H-1B, H-1B1, L-1, and O-1 nonimmigrant categories are required to certify that:
  - They have reviewed the Export Administration Regulations (EAR) and International Traffic in Arms Regulations (ITAR), and that
  - With respect to the technology or technical data that the employer (UCLA) will be releasing to the employee:
    - A license is required, or
    - A license is not required

Impact

- Under this new Homeland Security requirement, we must make a determination as to whether these potential employees will require a “deemed export license” before completing the I-129 form.
Export Control Regulations
Federal laws that restrict the shipment (export) of certain articles that are:

- On the US Munitions list under the International Traffic in Arms Regulations (ITAR), or
- Considered dual use (commercial and military) on the Export Administration Regulations (EAR)

Export Licenses
- In compliance with federal laws, the University of California applies for export licenses when planning to ship controlled articles out of the US.

Export Control Regulations
- Export: sending or taking controlled articles out of the US, or disclosing certain information about a controlled article to a foreign government or foreign person
- Deemed Export: information about a controlled article transferred to a foreign person in the US

Fundamental Research Exclusion
- Open research environment
- No publication restrictions
- No restrictions based on citizenship
I-129 Certification Questionnaire

Questions?

- License determinations & export control information:
  - Claudia Modlin, Research Policy & Compliance, cmodlin@research.ucla.edu or ext. 42642
- Visa information:
  - Sylvia Ottemoeller (sottemoe@saonet.ucla.edu) or
  - Simonas Jarusauskas (sjarusauskas@saonet.ucla.edu), Dashew Center, ext. 51681