AURA Meeting Agenda
Wednesday, May 25, 2011
10:00 a.m. – 11:30 a.m.
MSB 2.135

- Introductions                      Jodi Ogden
- Cost Sharing memo vs
  Effort Reporting Minimum/
  Maximum Waiver form             Jodi Ogden
- IDC waivers on federal flow
  through projects                Jodi Ogden
- Detailed budgets for new & renewals  Whitney Houston
- R&A Addendum                     Whitney Houston
- Updates:                         Whitney Houston
  Revised R&A
  COI Requirements
- Community Brownbags             Whitney Houston
- Cost transfers                   Heather Cody
- Foreign travel                   Dee Wise
AURA
The University of Texas Health Science Center at Houston

MAY 25, 2011
10-11:30
MSB 2.135
Introductions

JODI OGDEN
Cost Sharing Memo
vs
Effort Reporting Minimum/Maximum Waiver
The funds or resources under the university control that are contributed or allocated to a sponsored project over and above the support provided by the external sponsor of that project. It is that portion of a project cost that is not borne or reimbursed by the sponsoring agency. Below are the various types of cost sharing.

If the funds to be committed to cost sharing are departmental funds, the principal investigator’s direct supervisor must approve the commitment. If the funds to be committed to cost sharing are school funds, the dean must approve the commitment. If institutional funds are requested to be committed as cost sharing, the Provost must approve the commitment.
7. **Minimum and Maximum Levels of Committed Effort:** The required minimum level of committed effort listed for a university primary individual is 2% on every sponsored project he or she is involved in. Exceptions to this minimum level of effort are granted for equipment and instrumentation grants, doctoral dissertation grants, and augmentation grants. The minimum level and the primary individual’s actual effort should be commensurate with his or her responsibilities on that sponsored project.

- The required maximum level of committed effort for a university primary individual who has effort commitments on sponsored projects is as follows:
  - Executive Leadership (Presidents, Vice Presidents, Deans, Institute Directors) = 70%
  - Academic Leadership (Department Chairs, Division Directors) = 80%
  - Tenured and Tenure-track Faculty = 90%
  - Non Tenure-track Faculty = 95%
IDC Waivers on federal flow through projects

JODI OGDEN
Many private sponsors set fixed rates at which they will reimburse indirect costs. If a sponsor's written policy does not exclude reimbursing indirect costs, the university will recover a minimum of 30 percent of the total direct costs of the contract or grant for on-campus activities and 24.5 percent of the total direct costs for off-campus activities. The indirect costs associated with all privately sponsored research and Clinical Study Agreements (industry-sponsored drug studies) are recovered in this manner.

The indirect cost rates for federally sponsored projects at all University of Texas institutions are established through negotiation between The University of Texas System ("UT System") Administration, the local component institutions, and the Department of Health and Human Services.
Detailed Budgets
New & Renewal

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Award Setup

- Detailed budgets are generally reviewed at the proposal stage but only categorical budgets are used at award.
- OSP/PAFT will require detailed budgets for new and competing continuations (renewals).
Revised Form

- New Form Title: Review & Approval (R&A) Addendum
- Replaces the PI Certification Form
- Check OSP website – “Institutional Forms”
Changes

Continuation/progress reports and other requests that do not require the UT MCOI Internal Review and Approval Form.

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<td>Continuation/Progress Report:</td>
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<th>Current UT FMS No:</th>
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<th>Sponsor/Agency:</th>
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<td>Assurances: Yes</td>
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Updates

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Updates

- R&A is in first Draft
- New conflict of interest forms available on RCOI website:  http://www.uthouston.edu/provost/rcoi/
- RCOI Policy – HOOP 94
- June 1, 2011 – must have certification of completion for required education. Module offered online by CITI (https://www.citiprogram.org/).
- “Full/Part-Time Faculty, Visiting Scientist, Staff & Trainees responsible for the design, conduct or reporting of the research”
Building a Research Community

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SARAH GREEN
Could you be standing next to someone in the elevator that you email and call all the time, but don’t realize it?

Do you ever feel like you must be the only one who could possibly be asking a question that you need answered?

Do you ever feel as if somebody in a different department is not hearing you correctly?

Ever felt lost in the big TMC research community?
Goals

- Build a more collegial research community within UTHealth
- Eliminate communication breakdowns between Departments & OSP
- Assist research administrators in gaining the knowledge and resources they need to successfully manage grants and contracts
- Provide opportunities for networking and education
Committee Volunteers Needed

- We need your help!
- OSP is organizing a committee that will help us reach the goals of outreach, education, and connection

- If you are interested, please contact Sarah Green at (713) 500-3094 or sarah.h.green@uth.tmc.edu
Cost Transfers

HEATHER CODY
Guide to Cost Transfers
Cost Transfer Resources/Policies

- Hoop Policy Number 96: Establishes cost transfer policies
  - [http://www.uthouston.edu/hoop/policy.htm?id=1448040](http://www.uthouston.edu/hoop/policy.htm?id=1448040)

- Hoop Policy Number 137: Processing Retroactive Personnel actions
  - [http://www.uthouston.edu/hoop/policy.htm?id=1448122](http://www.uthouston.edu/hoop/policy.htm?id=1448122)

- Recommended Queries
  - HCM
    - UT_CA_PAFT_PAYHIST_FMS_EMPLID2
    - UT_CA_PAFT_PAYHIST_FMS_ACCTCD2
  - FMS
    - Grant Reports - Project Expense Detail Report

- Retro PA Checklist
  - [https://inside.uthouston.edu/finance/post-award-finance/forms.htm](https://inside.uthouston.edu/finance/post-award-finance/forms.htm)
PAF Perspective

- Cost transfers have the potential to make us vulnerable during audit.

- We aim to ensure the costs are reasonable, allocable, and allowable.

- We seek documentation that provides a clear understanding of why the charges were not originally applied to the correct project.
We need to understand the whole picture
- What happened
- Why
- What caused the error
- Is the discovery and correction timely

Justify, justify, justify
Rationale Means EVERYTHING

- Put yourself in the shoes of the PAF member that is reviewing your cost transfer request.
  - We have no working knowledge of the situation, and we need a rationale that fully and clearly explains the need for an expense transfer.
  - Remember this rationale is AUDIT SUPPORT, and it should justify the cost movement. If the explanation is not clear up front it certainly will not be clear if it is pulled for audit.
Unacceptable Rationales

- There was a deficit
- Money was freed up
- To use up remaining funds
- We needed to see if funds would be available
- To correct an error
- PI said move it
- Forgot to enter the PA
- Did not know the person was working on this project
- Move expense to a related project
PAF looks for answers to the following when reviewing Retro PAs

- Why was the person not charged to the correct project when the original PA was submitted?

- Did the person contribute effort/work at the FTE level in the PA?

- How long did it take to catch the error, and is there justification for a long delay?
Retro PAs: Things to Remember

• If a PA affects a prior system generated effort report
  ○ An effort report calculation worksheet must be completed
  ○ The effort report must be updated and certified prior to receiving PAF approval

• Attach all related documents to the PA prior to submission.

• If an exception to policy is not approved the decision is final. The salary expense will need to be placed on an unrestricted account through another PA.

• The retro PA process is time consuming, which makes it important to monitor your accounts far before the end date.
Lifecycle of a Retro PA

1. Dept. Submits Retro PA
2. SDR Receives it and sends to PAF
3. PAF approves PA and returns to SDR
4. If exception to policy, final review by Jodi Ogden
5. PAF overrides errors to allow post in system
6. SDR Manually enters the changes in HCM
7. PAF gathers all necessary material and documentation
8. Process runs and FMS is updated
Non-personnel cost transfers

- Must have ledger documentation and proof of payment with the CTM.
- Provide detail justification to support the movement of the costs.
- Explain any delay in catching the error in detail.
- Provide information about why the charge was not originally expensed to the project.
The purpose of a cost transfer request is to provide justification to move a cost, and the document is audit support for the transfer.

The rationale on the request should paint a picture of what happened, why, and justify the timeliness of the correction.

If it is an exception to policy you need to detail what actions will be taken to avoid future similar instances.
Best Practice Scenarios

• Get it right the first time
  ○ Guarantee projects
  ○ Review PAs prior to submission
  ○ Have a clear and open dialog between administration and PIs
  ○ Encourage communication at all levels

• Catch errors quickly and take immediate action to correct any issues.
  ○ Reconcile accounts monthly
  ○ Share information with PIs
  ○ Review effort reports prior to certification
Foreign Travel

DEE WISE
AURA Schedule for 2011

- January 26
- March 23
- May 25
- July 27
- September 28
- November 30

All meetings will be held in MSB 2.135 at 10:00 a.m.