Fundamentals Research Administration

OSR Annual Symposium 2015
Presenter: Phyllis Daugherty
Director of Training & Development
Office of Sponsored Research
Agenda

• Snap Shot of Sponsored Research at UNC-CH
• An Auditor’s Mindset
• Lifecycle of a Sponsored Project
  – Proposal Preparation
  – Award Acceptance
  – Project Management
  – Project Closeout
• Working Together
Who Funds the Research

- Educational and Research Institutions: 7.01%
- Business and Industry: 5.94%
- Foundation: 5.93%
- State Government (NC): 3.87%
- Nonprofit Organization: 3.22%
- Association: 1.44%
- Others: 0.75%
- Federal: 71.85%
Federal Funding

NIH: 75%

- NSF: 7%
- DHHS: 4%
- USAID: 4%
- DOD: 3%
- ED: 2%
- Other: 2%
- DHS: 1%
- Energy: 1%
- EPA: 1%
Research Administration

- Oversight and coordination sponsored project administration in support of researchers
- Serves as a liaison between central offices, faculty and staff
- Educates while striving to ensure compliance with regulations and policies
- Exercise the mindset of an Auditor
Auditor’s Mindset

- Proposal program guidance
- Award terms and conditions
- Institutional policy and procedures
- Assurances
- Federal Regulations
- Prudent Business Person
AARC

- **Allowable** as a cost to a sponsored project
- **Allocable** as a cost that can be measured with a high degree of accuracy to a sponsored project
- **Reasonable** and necessary for the performance of the project
- **Consistent** treatment of a cost for the same purpose in like circumstances
Announcements and Instructions

Notice of Funding Opportunities (NOFO):
- RFA Request for Application
- RFP Request for Proposal
- RFI Request for Information
- RFQ Request for Quote
- LOI Letter of Intent
- PA Program Announcement
- BAA Broad Agency Announcement

National Institutes of Health
- Research
- Cooperative Agreements
- Training and Career Development

National Science Foundation
- Research
- Training and Career Development

Department of Defense
- Research
- Contracts
Proposal Planning

1. Read the Notice
2. Meet with PI
3. Develop Budget
4. Collect Documents
5. Review and Submission
Reading the Notice of Funding

Important items to note:
• Deadlines
• Submission method
• Restrictions
• Requirements
• Eligibility
• Contact information for the sponsor

Be aware of certain terms that may require special consideration:
• Export Controls
• Conflict of Interest
• Intellectual Property
• Publication Restrictions
Meeting with PI

• Go over the Notice of Funding
• Develop Budget
  – A clear financial representation of the statement of work
  – Inclusive of the costs it will take to complete the project
• Set a timeline for document finalization, review and submission
Preparing the Budget

Cost Categories

- Personnel - Salary or Stipend
- Other Significant Contributors
- Materials and Supplies
- Equipment: Capital or Non-Capital
- Travel - Domestic or Foreign
- Subagreement or Service Agreement
- Consortium
- Other Direct Costs
- Facilities & Administrative (F&A) Costs
Budget Considerations

Remember the rules
• Allowable
• Allocable
• Reasonable
• Consistent

Direct or Indirect
• Administrative or Clerical
• Office Supplies
• Telephone
• Photocopier
• Memberships
• Equipment

Budget Justification
• Personnel: Who, What, When, Where, How
• Value that cost brings to the project
• Line for line match to the budget
• Successful language from previous award
## Collecting Proposal Documents

<table>
<thead>
<tr>
<th>Elements of Proposal</th>
<th>NIH</th>
<th>NSF</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Who</strong></td>
<td>Biosketch, Subagreement(s)</td>
<td>Biosketch, Current and Pending Support</td>
</tr>
<tr>
<td><strong>What</strong></td>
<td>Specific Aims, Resource Sharing</td>
<td>Project Summary</td>
</tr>
<tr>
<td><strong>Where</strong></td>
<td>Resources and facilities</td>
<td>Facilities Document</td>
</tr>
<tr>
<td><strong>Why</strong></td>
<td>Abstract</td>
<td>Broader Impacts and Intellectual Merit</td>
</tr>
<tr>
<td><strong>How</strong></td>
<td>Research Strategy, Budget</td>
<td>Project Description, Data Management Plan, Budget</td>
</tr>
</tbody>
</table>

Documents required by UNC-CH

- eIPF – electronic Internal Processing Form (RAMSeS)
- Proposal Announcements Guidelines
- Budget (in excel) and budget justification
- Subcontractor documentation (Letter of Commitment, Budget, Budget Justification, Scope of Work)
Submission and Post-Submission

- Supplemental data
- Just-In-Time
- Regulatory approvals
- Conflict of Interest management plan
- Revised budget
Award Review

- Sponsor(s) and Fund
- Project Start/End Dates
- Total Amount Issued
- F&A Rate and Base
- Budgetary Accounts Match Budget
- Special Unallowable Expenses
- Restricted Funds
- Cost-Sharing
- Participant Support Costs
- Subawards and Subprojects
<table>
<thead>
<tr>
<th>Who</th>
<th>Personnel, Consultants, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>What</td>
<td>Supplies, Equipment, etc.</td>
</tr>
<tr>
<td>Where</td>
<td>Travel, Subagreements, etc.</td>
</tr>
<tr>
<td>When</td>
<td>Budget &amp; Project period dates</td>
</tr>
<tr>
<td>Why</td>
<td>Reporting requirements</td>
</tr>
<tr>
<td>How</td>
<td>Funding limitations, staff turnover</td>
</tr>
</tbody>
</table>
# Award Budget

<table>
<thead>
<tr>
<th></th>
<th>Proposal</th>
<th>Award</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>95000</td>
<td>90000</td>
<td>Reduce technician time</td>
</tr>
<tr>
<td>Consultants</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>0</td>
<td>10000</td>
<td>Purchase microscope</td>
</tr>
<tr>
<td>Travel</td>
<td>5000</td>
<td>5000</td>
<td>Don’t reduce travel-required for project</td>
</tr>
<tr>
<td>Supplies</td>
<td>25000</td>
<td>23750</td>
<td>Fewer supplies with upgraded microscope</td>
</tr>
<tr>
<td>Other Direct Costs</td>
<td>25000</td>
<td>25000</td>
<td></td>
</tr>
<tr>
<td>DC Total</td>
<td>150000</td>
<td>153750</td>
<td></td>
</tr>
<tr>
<td>IDC</td>
<td>90000</td>
<td>86250</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>240000</td>
<td>240000</td>
<td></td>
</tr>
</tbody>
</table>
Project Management

- Budget review, reconciliation and projections
- Accurate allocation of expenditures
## Budget Review, Reconciliation and Projections

<table>
<thead>
<tr>
<th></th>
<th>Award</th>
<th>Quarterly Report</th>
<th>Balance</th>
<th>% Spent</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>90000</td>
<td>22500</td>
<td>67500</td>
<td>25%</td>
<td>Right on target</td>
</tr>
<tr>
<td>Consultants</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>10000</td>
<td>10000</td>
<td>0</td>
<td>100%</td>
<td>No more equipment to be purchased</td>
</tr>
<tr>
<td>Travel</td>
<td>5000</td>
<td>6000</td>
<td>-1000</td>
<td>120%</td>
<td>Need to adjust the spending to cover the deficit</td>
</tr>
<tr>
<td>Supplies</td>
<td>23750</td>
<td>8000</td>
<td>15750</td>
<td>33%</td>
<td>Spending accelerated due to program start, will slow down soon</td>
</tr>
<tr>
<td>Other Direct Costs</td>
<td>25000</td>
<td>5000</td>
<td>20000</td>
<td>20%</td>
<td>Animal experiments just got started – keep an eye on the per diems</td>
</tr>
<tr>
<td>DC Total</td>
<td>153750</td>
<td>51500</td>
<td>102250</td>
<td>33%</td>
<td></td>
</tr>
<tr>
<td>IDC</td>
<td>86250</td>
<td>24900</td>
<td>61350</td>
<td>28%</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>240000</td>
<td>76400</td>
<td>163360</td>
<td>31%</td>
<td></td>
</tr>
<tr>
<td>Period</td>
<td>Type</td>
<td>Vendor</td>
<td>Reference</td>
<td>Description</td>
<td>Commitment</td>
</tr>
<tr>
<td>--------</td>
<td>----------</td>
<td>---------------------------------------</td>
<td>---------------</td>
<td>----------------------------------------------</td>
<td>------------</td>
</tr>
<tr>
<td>June</td>
<td>Equipment</td>
<td>Medical Microscopes Company</td>
<td>P.O. 123456</td>
<td>Medical Microscope</td>
<td>10000</td>
</tr>
<tr>
<td>July</td>
<td>Equipment</td>
<td>Medical Microscopes Company</td>
<td>Invoice 987654</td>
<td>Medical Microscope</td>
<td>0</td>
</tr>
<tr>
<td>June</td>
<td>Travel</td>
<td>United Airlines</td>
<td>Travel No. 123456</td>
<td>HNL to Amsterdam June 15</td>
<td>0</td>
</tr>
<tr>
<td>June</td>
<td>Travel</td>
<td>Amsterdam Hotel</td>
<td>P-Card Ref 123456</td>
<td>Hotel from Jun 15 – 19 for Dr. Alhc</td>
<td>0</td>
</tr>
<tr>
<td>June</td>
<td>Travel</td>
<td>Medical Conferences of Amsterdam</td>
<td>P-Card Ref 123457</td>
<td>Registration for Dr. Alhc for Conference June 15-19</td>
<td>0</td>
</tr>
<tr>
<td>June</td>
<td>Travel</td>
<td>Greta’s Girls</td>
<td>P-Card Ref 123458</td>
<td>Entertainment on June 21</td>
<td>0</td>
</tr>
<tr>
<td>June</td>
<td>Travel</td>
<td>United Airlines</td>
<td>Travel No. 123456</td>
<td>Amsterdam to JFK June 19</td>
<td>0</td>
</tr>
<tr>
<td>June</td>
<td>Travel</td>
<td>Plaza Hotel</td>
<td>P-Card Ref 123459</td>
<td>Hotel from June 19-20</td>
<td>0</td>
</tr>
</tbody>
</table>
Projections

• Build the projections based on existing data
• Carefully consider spending pattern by expenditure type
• Review the results with the Investigator
• Make adjustments
• Re-run every 90-120 days
Other Critical Issues

• Approvals
• Invoicing
• Effort Reporting
• Budget Revisions
• Cost transfers
• Documentation
• Subrecipient monitoring
• Reporting
• Record Retention

• Prior means before
• Program officials do not have approval authority
• Even though included in the original proposal ... if the terms require prior approval, you must get prior approval.
Allocating Expenses

- Project A
- Unrestricted
- Project B
- Departmental
- Project C
Cost Transfers

• Moving a cost from one sponsored account to another

• A cost originally placed on an account is certified for allowability, allocability and benefit to the project

• A cost transfer invalidates that original certification
Problematic Cost Transfer

• Federal to federal (especially to clear a deficit)
• Older than 90 days
• Near project termination
• Salary
• Same cost, more than once
Cost Transfer Justification

Appropriate example:
The project benefits from this action because __________________ supports the goals of the work by ________.

Troublesome example:
This action is needed because...
• There are funds here
• The PI said to do it
• The real project is overspent
• The real project has ended
Reporting to the Sponsor

Reporting requirements
– Read the guidelines
– Read the award
– Plan for deadlines
– Keep good records
– Communicate with the PI
– Submit on time in required format
– Financial reports
– Technical reports

- Review
- Final Reporting
- Closeout
- Record Retention
Closeout and Reporting

Closeout
- Planning begins at award
- Timeliness is key
- Monitor, reconcile, communicate
- Utilize projections
- Deliverables met
- Record retention and storage
Working Together

- OSR Pre-Award – by department
- OSR Award Management – by department
- OSR Financial Reporting – by sponsor