

ACCOUNTING SERVICES UPDATE

- I. PAMIS BEA GRID Modification. Revision to add BC13 – Academic Admin has not yet been completed. Revision requested by Jane Gunther, School of Education.

Status: Revision is targeted for deployment on/before February 27, 2009.

- II. Administration of Participant Support Payments.

The User Group requested at the December 2008 meeting clarification to the financial processing and treatment of grant and contract authorized “stipends”.

The following decision tree is offered to assist in processing such transactions. Please be aware that the specific provisions of an award must always be reviewed first to determine if there are particulars or peculiarities that require additional consideration.

Decision #1 – Is the nature of the authorized stipend such that it requires the participant to perform measureable work on an award?

- 1) To assist in this determining if an employee relationship exists refer to the Independent Contractor Pre-Hire Worksheet found on Accounting Services web site under Accounts Payable
<http://www.ucop.edu/ucophome/policies/bfb/bus34a3.pdf>.

IF YES, then a PPS appointment under the BC28 budget category is required. The associated benefits of the appointment must be taken into consideration.

IF NO, go to Decision #2.

Decision #2 – the nature of the authorized stipend is for participation on awards such as a mentor type relationship, attending classes and/or seminars, etc. There is no specific work product required.

A. Is the recipient a UC/UCR matriculated student? If NO go to 2-E.

B. If yes, is the student matriculated at UCR or another UC campus?

C. If matriculated at UCR, the stipend must be coordinated through either the Financial Aid Office or the Graduate Financial Aid office and disbursed as a stipend through the Student Information System (SIS).

- 1) The grant stipend may impact the overall financial aid package of the recipient.
- 2) UCR is required to report all sources of aid as part of our agreement with the USDE for receiving Title IV financial aid.

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D. If matriculated at another UC campus, the disbursement of the stipend must be coordinated with the home UC campus to ensure proper reporting of financial aid resources.

- 1) The financial transaction will generally be processed between the home campus and UCR through an Intercampus Order Charge (IOC) with UCR account 780335-UC Special Program Participant being charged.

E. The participant is not working or a matriculated UCR/UC student than a check request, Form 5, will need to be initiated. The department must advise recipient, preferably in writing, that stipend payments may be subject to federal and state income taxes and that they should consult with their tax preparer for specific details.

- 1) We are in the process of seeking clarification from UCOP regarding the tax consequences to both institution and recipient for this type of transaction.
- 2) For processing the check request include;
 - A completed W-9 from the payee.
 - An excerpt from the award authorizing the disbursement
 - A completed Form 5
 - Use Account 780335-UC Special Program Participant is to classify the stipend expenditure.

Decision #3. If the above process does not address a specific condition then please contact either;

- A. Steve Wilson at steve.wilson@ucr.edu, 827-1955
- B. Gabe Nwandu at gabe.nwandu@ucr.edu, 827-1956

III. Notification of Expiring Funds. Deployment of expiring fund notices is being targeted for March 1.

Notices will be sent at the following intervals:

- ✓ 90 Days – to grant analysts in digest mode
- ✓ 60 Days - to PIs individually and grant analysts in digest mode
- ✓ Expiration Date - to PIs individually and grant analysts in digest mode

Addressees are determined by:

- ✓ PIs – as designated in UCRFS fund attribute, Primary Investigator tab
- ✓ Analysts – as determined by;
 - EACS PAMIS transactors within the PIs PPS home department
 - EACS PAMIS transactors of an activity in which there have been journal entries
- ✓ Accounting and OR will receive CC copies

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UCRFS Expiring C&G Awards Notices

- ✓ Functionality added to enable viewing of C&G Analyst and PI email notices
- ✓ Search functionality enabled for fund, end date, E-Mail to, Net ID, Activity and Date Email sent

Availability of Notices via Web

- ✓ Web site will be available to view notices.
- ✓ Web site will be structured same as the FTD, ITF and Encumbrance Helper sites by organization and department.

Contents of Notices

90 Day Notice to Analyst in Digest Mode

Subject: Award(s) Ending in 90 Days.

The following awards will expire in the next 90 days. Please begin to prepare for award close-out by examining the financial condition of the individual funds and reviewing the status of outstanding purchase orders, travel, payroll obligations, invoices, sub-contracts and other transactions as applicable.

Fund	Agency	PI Name	Dept	Co PIs	Fund End Date
59524	MWDSC	Mark Matsumoto	D01002	None	03/08/2009

Individual awards requiring an extension of time should be coordinate with the Principal Investigator (PI) and Sponsored Programs Officer immediately. If this award involves Co-PIs from multiple departments, please coordinate requests with the Prime PI's home department.

In the event continuation funding or no-cost extensions are delayed or anticipated, please process a request for a Pre-award authorization. Refer to campus policy 550-80 on pre-award for guidance.

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60 Day Notice to PI

Subject: Award from Metro Water District of Southern California Expiring in 30 Days.

Dear Mark Matsumoto,

Your Award from the Metro Water District of Southern California will expire on 03/08/2009. The project title is Safe Drinking Water, Clean Water, Watershed Protection & Flood Protection Act (UCRFS Fund 59524).

Please ensure that all outstanding procurements, travel, payroll obligations and invoices from sub-contractors are finalized to ensure compliance with the financial reporting and award close-out terms of this award. Refer to the award terms for other reporting requirements.

Questions regarding this notice should be directed to your departmental financial analyst.

60 Day Notice to Analyst - Digest Mode

Subject: Award(s) expiring in 60 days

The following awards will expire in the next 60 days. Expiration e-mail notifications have been sent to the following Principal Investigators.

Fund	Agency	PI Name	Dept	Co PIs	Fund End Date
59524	MWDSC	Mark Matsumoto	D01002	None	03/08/2009

Please examine the financial condition of the individual funds and ensure outstanding purchase orders, travel, payroll obligations, invoices, sub-contracts and other transactions are completed. Your cooperation is appreciated to ensure compliance with the financial reporting and award close-out terms of these awards. Refer to the individual award terms for other reporting requirements.

Other actions that may be required include a final review of expenditures for allowabilty, initiating final payroll and non-payroll adjustments, adjusting the funding source in PPS for personnel, informing department transactors of the pending expiration, and updating the FAU information previously provided to campus recharge operations.

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Expired Notice to PI

Subject: Award from Metro Water District of Southern California has Ended

Dear Mark Matsumoto,

Your Award from the Metro Water District of Southern California expired on 03/08/2009. The project title is Safe Drinking Water, Clean Water, Watershed Protection & Flood Protection Act (UCRFS Fund 59524).

Please ensure the necessary adjustments are made for personnel, outstanding financial obligations are settled, and no new expenditures are incurred against this award.

Please review the financial condition of this award and request the initiation of final payroll and non-payroll adjustments within the next 30 days to ensure the compliance with financial and other reporting requirements to the Metro Water District of Southern California.

Questions regarding this notice should be directed to your departmental financial analyst.

Expired Notice to Analyst – Digest Mode

Subject: Expired Awards

The following awards have expired. Expiration e-mail notifications have been sent to the following Principal Investigators.

Fund	Agency	PI Name	Dept	Co PIs	Fund End Date
59524	MWDSC	Mark Matsumoto	D01002	None	03/08/2009

No further financial obligations can be incurred against these awards. Please examine the financial condition of the individual funds, ensure all outstanding financial obligations and adjustments are finalized within the next 30 days. Your cooperation is appreciated to ensure compliance with the financial reporting and award close-out terms of this award. Refer to the award terms for other reporting requirements.

Other actions that may be required include a final review of expenditures for allowabilty, initiating final payroll and non-payroll adjustments, adjusting the funding source in PPS for personnel, removal of the fund from departmental FAU listings, and updating the FAU information previously provided to campus recharge operations.

IV. Five-Year Appropriation Rule (federal rule only): this supersedes all other rules.

- ✓ Five NSF awards had this happen this year.
- ✓ After 5 years there will be no further funding, cannot renew or extend the time period.

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- ✓ E.g. If we were given \$ 5 million dollars for 5 years all at once, we cannot renew, extend or get any more money. Also, we usually receive our funding in 2 year increments; however, this isn't transparent to us. If we have had first two increments given but not spent then we are up against the 5 year appropriation rule.
- ✓ As soon as Accounting is made aware of this information they will make the Department aware of it.

OFFICE OF RESEARCH UPDATE

- ✓ Problems with Grants.gov – unknown what, exactly, the problem is.
- ✓ Some errors are related to file names.
 - Keep file names short
 - Only letters and numbers – no characters, no dashes, commas, periods, etc.
- ✓ NIH recognizes error corrections within a 5 day window, but only through February.

Q: Is the file name problem with PurEdge or the file?

A: It is with the file itself. For example name the file SmithBio not Smith-Bio.

- ✓ Certification Requirement for NIH – Ruth L. Kirschstein National Research Service Awards require a new form that must be retained at OR.
<http://www.ora.ucr.edu/News/News.aspx?K=156> See this link for full details. Progress Reports must be retained by Department, new form must be retained by Department.
- ✓ Duke University had 114 charges of administrative and clerical salary expenses and 120 other administrative costs charged to contracts and grants. HHS OIG recommended that they refund to the government \$ 1.7 million dollar. They are appealing decision.

Q: Has there been any resolution to their argument?

A: No, this case could be turned over to the Justice Department and turned into a criminal justice case.

- ✓ New NIH Salary Rate Cap
 - Level of pay changes each year
 - Level is now at \$ 196,700
 - Link is <http://grants.nih.gov/grants/guide/notice-files/NOT-OD-09-069.html>
 - Link to implement is http://academicpersonnel.ucr.edu/salary/UCR_summer_salary_compensation_guidelines_2008%20FINAL.doc
- ✓ Bobbi McCracken stated that in FY 2007 UC received a finding from the NIH Office of the Inspector General for previous FY's. Final settlement included

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repayment of approximately \$ 1.7 million. UCR was included in the finding. In reviewing 2006-2007, UCR is still not in total compliance.

- ✓ The cap has not increased that much whereas salaries have, please referred to Academic Personnel's web site for guidance on what the monthly rate can be.
- ✓ Campus policy requires that College Organizational Offices monitor this activity.

Q: No other agency has a cap on salaries, just NIH, is this correct?

A: That is correct, just NIH has a salary cap.

A demonstration of the OR Web Portal <http://www.ora.ucr.edu/index.aspx>

On left hand side, under UCR Research Initiatives.

- ✓ Requires a NetID and password (the same that you use for all other log on except PPS).
- ✓ Tab for Reports/Inquiries
 - Current and Pending Reports-pre-formatted report, provides current and pending awards for PI, must select PI, or will default to user name (which will be staff member).
 - PI Awards-pre-formatted report, select PI from magnifying glass, provides award number, executed date, sponsor, title, amount, role (PI or Co-PI), and status (closed or open).
 - Simple Proposal/Award Query-"report dump", simple interface which will allow you to pull selected fields from either the proposal or award database, you select filters.
 - Award Query-"report dump", this somewhat complex interface allows you full freedom to pull data from the awards table, you select filters and fields.
 - Proposal Query-"report dump", this somewhat complex interface allows you full freedom to pull data from the proposal table, you select filters and fields.

Q: If I run a report and find something missing or incorrect, what should I do?

A: Send any information to OR.

Q: How far back does this data go?

A: To 2002 and forward, there is an older warehouse of a data if you need to access data from that time period.

NEWS AND UPDATES

UCR C&G User Group Meeting
February 10, 2009

Minutes From Past Meetings

- Available for all of 2008 except
 - ▣ April and May
 - ▣ No meetings in June, July, August or September
- <http://or.ucr.edu/SP/UsersGroup/default.aspx>

Problems with Grants.gov

- January 20th memo from VCR and AVCR
 - ▣ Outlined problems encountered during December and February
- Continuing to experience
 - ▣ Significant delays in submitting proposals
 - ▣ Error and virus messages for no apparent reason
 - ▣ Some errors resulted from file names
 - Use only letters and numbers in file names
 - Keep file names short
- NIH extends error correction window to 5 days
 - ▣ Through February 2009

Certification Requirement for NIH Fellowships

- NIH notice NOT-OD-09-007
(<http://grants.nih.gov/grants/guide/notice-files/NOT-OD-09-007.html>)
 - ▣ Collect and retain certification signatures of individual fellows ***and*** sponsor(s) of Ruth L. Kirschstein National Research Service Awards (NRSA).
- Upcoming notice to campus will make this requirement immediately effective
- Certification form must be completed and signed for all:
 - ▣ Competing applications (PHS 416-1)
 - ▣ Progress reports for continuation support (PHS 416-9)
 - ▣ NRSA post-award prior approval requests

Certification Requirement for NIH Fellowships

- Submission of certification form
 - ▣ Required to be submitted to SPA with competing applications and prior approval requests
 - ▣ Must be submitted to and retained by the department prior to the submission of progress reports for continuation support

Duke University – HHS OIG Audit

- HHS OIG sampled
 - ▣ 114 charges for administrative and clerical salaries
 - ▣ 120 charges for other administrative costs
- Determined that Duke University claimed approximately \$1.7 million in unallowable charges as direct costs to grants, contracts, and other agreements with HHS during fiscal years 2003 and 2004.
- OIG recommendations
 - ▣ Refund \$1.7M
 - ▣ Revise policies to comply with A-21 and ensure consistent treatment of administrative and clerical costs

Duke University – HHS OIG Audit

- Duke's response
 - ▣ Does not agree in all respects with the findings, the recommended refund amount, or the adequacy of Duke's internal controls over the direct charging of administrative costs
 - ▣ Noted that it has taken steps since the audit period (10/1/2002 – 9/30/2004) to reduce the incidence further of unallowable direct charges of administrative costs to HHS awards
- **Link:** www.oig.hhs.gov/oas/reports/region4/40501014.pdf

New NIH Salary Rate Cap

- Operating on Continuing Resolution through March 9
 - ▣ Terms from the FY 2008 appropriation bill apply to the CR
- FY 2008 appropriation bill restricts the amount of direct salary of an individual under an NIH grant to Executive Level I of the federal executive pay scale
- Effective Jan. 1, the Executive Level I salary increased to \$196,700.
- **Link:** <http://grants.nih.gov/grants/guide/notice-files/NOT-OD-09-037.html>

OR Web Portal Demonstration

- Reachable through the OR website
 - ▣ <http://or.ucr.edu/>
- Reachable directly at
 - ▣ <http://or.ucr.edu/OrPortal/>