

Research Administrator's Forum

Danforth Campus

March 2006

**Presented by: Sponsored Projects
Accounting**

Topics

- **PCT Documentation**
- **NSF Consultant Rate**
- **Yale OIG Report**
- **PARs Reminder**
- **NIH Carryovers**

PCT Documentation

- Detailed explanation mandatory for LC22 if in fund series 4xxxx, 5xxxx, or 6xxxx.
- If any PCT's in that fund series do not have a detailed explanation, they will be returned.
- Type the name of the approval person on the 'Authorized By' line

PCT Form

REASON (CHECK ONE):

Salary Cap Change
 Effort Not Spent As Planned
 Entry Error
 Fund Number Not Available
 Vacation Transfer
 Correct Fringe Allocation
 Other (Please Explain)

DETAILED EXPLANATION:

Mandatory if Transfer Involves Sponsored Fund

Originating Department's Authorizations:

Prepared By	Phone #	Date
Authorized By		Date
Principal Investigator		Date

Second Department's Authorization:

<Required if More Than One Dept/Div Number Used>

Authorized By	Date

General Instructions:

1) Check Reason for Transfer. Detailed explanation is mandatory for LC 22 if in fund series 4xxxx, 5xxxx, or 6xxxx.

2) Originating Department must sign this Processing Copy on the "Prepared By" and "Authorized By" lines.

The same person may NOT sign both the "Prepared By" and "Authorized By" lines.

In addition, departments may be required to retain a Permanent Copy with Principal Investigator's signature.

3) If more than one department/division number is used, Second Department's Authorization must also be completed.

4) Only adjust Dependent Tuition if it is not proportionate to wages.

NSF Consultant Rate

- **FY 2006 appropriation does not contain a limitation on payments to consultants.**
- **Payments should be comparable to “normal and customary fees charged by the consultant for comparable services.”**
- **See FAQ at:**
<http://www.nsf.gov/bfa/dias/policy/docs/consultantfaqs06.pdf>

NSF Consultant, cont.

- **Effective for all new and continuing awards issue on/after 3/15/06.**
- **May transfer FY 2006 funds between categories to cover allowable expenditures without prior NSF approval.**

Yale - OIG Audit

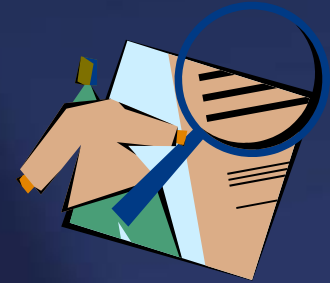
- **DHHS Office of the Inspector General**
- **Review of subaward costs (UMass)**
- **\$572,344 awarded for budget period**
- **Final invoice totaled \$508,304**
- **OIG determined that \$193,779 of costs did not comply with A-21.**
 - **Salaries & Fringe = 151,252**
 - **Non-personnel = 42,527**

Yale & OIG, cont.



- Documentation regarding salary transfers provided to auditors was *altered*.
- Unaltered version stated that transfers were needed to spend down subgrant funds.
- OIG - "This alteration calls into question the accuracy of the information that the University supplied to us."

Yale & OIG, cont.



Comments by the OIG:

- Transfers from General Funds: **“Transfers were neither properly authorized nor adequately supported by a specific, clear and detailed explanation with related documentation as required.”**
- Equipment maintenance: **“The University did not provide sufficient information to show that the charges to this subgrant were equitable.**

Yale & OIG, cont.

OIG comments continued:

- “Although the University had established procedures for charging nonlabor goods and services and confirming effort reports, we found that these procedures were inadequate or were not always followed.”



PARs - Reminder

- **Faculty and Staff PARs for the period ending 12/31/05:**
 - **Must be signed within 30 days**
 - **Must be returned to SPA within 60 days, end of March 2006**

NIH/DHHS Carryovers

- Effective February 2006, SPA will establish a *“U” allocation* in the next year’s fund number.
- SPA will budget a figure that’s equal to the FSR’s unobligated balance in Budget 86 on the *“U” allocation*.
- Budget in the *“U” allocation* is restricted until the NIH issues a revised NGA.
 - *“Less Unobligated Balance” (Section I)*

NIH/DHHS Carryover, cont.

o. Total Federal funds authorized for this funding period			1,931,831.00
p. Unobligated balance of Federal funds (lines o minus line n)			281,269.07
Program Income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			0.00
r. Disbursed program income using addition alternative			0.00
s. Undisbursed program income			0.00
t. Total program income realized (Sum of lines q, r and s)			0.00
11. Indirect Expense	a. Type of Rate	Provisional <input type="checkbox"/> Predetermined <input checked="" type="checkbox"/> Final <input type="checkbox"/> Fixed <input type="checkbox"/>	
	b. Rate	c. Base	d. Total Amount
	53.00	659,456.14	349,511.75
Total	53.00	659,456.14	349,511.75
12. Remarks			Carryover Request 0.00
13. Authorized Official	Name Patricia Arnold Title LEAD GRANT SPECIALIST	Telephone (Area code, number, and extension) 314-935-5736	Date Report Submitted 02/13/2006
14. Approved by	Name Tanasia Mason		Date Report Accepted 03/02/2006

NIH/DHHS Carryover - Benefits

- **Reduces confusion regarding available free-balance in current fund.**
 - Segregates carryover dollars that are awaiting approval.
 - Reduce errors in approval processing.
 - Better reporting.



SPONSORED PROJECTS ACCOUNTING

[FAQ's](#)

[FDP](#)

[FEDERAL AGENCIES](#)

[FORMS](#)

[FY YEAR END](#)

[NONFEDERAL AGENCIES](#)

[PERSONNEL ACTIVITY
REPORTS \(PARS\)](#)

[POLICIES](#)

[RELATED OFFICES](#)

[RA FORUMS](#)

[WHAT'S NEW](#)

RESEARCH ADMINISTRATOR'S FORUMS

The Research Administrator's Forums are held quarterly on both the Hilltop Campus and the Medical School Campus. Below are the powerpoint presentations shown at the meetings. If you require more information, please contact someone in SPA.

RA Forums

Hilltop

- [March 2002 \(PPT\)](#)
- [March 2002 \(PDF\)](#)

- [May 2002 \(PPT\)](#)
- [May 2002 \(PDF\)](#)

- [August 2002 \(PPT\)](#)
- [August 2002 \(PDF\)](#)

- [October 2002 \(PPT\)](#)
- [October 2002 \(PDF\)](#)

Research Administrator's Forum

Danforth Campus

March 2006

Presented by: Sponsored Projects Accounting

Joe Gindhart

jgindhart@wustl.edu

314-935-7089