

**Washington University
School of Medicine**

**Research Administrators Forum
September 5, 2002**

SPA Topics

- **NSF Cost Sharing - Policies & Procedures**
 - see <http://spa.wustl.edu/admin.html>
- **OIG Contract Audits**
- **Federal Demonstration Partnership(FDP)**
 - see <http://fdp3.org/index.html>
- **U.S. Flag Air Carriers**

NSF - Unsolicited *Research* Projects

- **Proposal not specifically advertised or promoted by a specific NSF Program Announcement.**
- **Utilizes generic solicitation number (i.e., NSF 02-2).**
- **Each grantee must share in the cost of the project. Minimum of 1% of total costs.**

Exceptions - Not “Research”

- International travel
- Construction projects
- Equipment grants
- Ship operations
- Education & training
- Publication, distribution and translation of scientific data.
- Conference/workshop grants.
- Specific studies

Solicited *Research* Projects

- **Unique solicitation number.**
- **Cost sharing is not required, unless indicated in the announcement.**
- **NSF encourages organization to contribute to the cost of performing the project.**

1% Methodologies

- **Cost share minimum of 1% on each NSF project (unsolicited proposal).**
 - Recommended methodology at WU.
- **Cost share minimum of 1% on the aggregate total costs of all unsolicited projects.**
 - Contact SPA to discuss implementation.

“U” Funds

- Effective for new awards received on or after **9/1/02**.
- Utilized to monitor and maintain 1% obligations.
- RO / G&C will budget 1% into the fund.
- PI/Dept responsible for charging applicable direct costs to “U” fund.
- F&A automatically booked (monthly).

“X” Funds

- **Continue to utilize for Line M cost sharing obligations.**
- **For existing projects, RO/G&C will continue to budget 1%.**
- **For existing projects, PI/Dept responsible for charging applicable direct costs to meet 1% requirement.**
- **F&A automatically booked (monthly).**

“V” Funds

- Utilize “V” funds for all cost sharing obligations not managed via the “U” or “X” allocations.
- PI/Dept is responsible for budgeting and charging applicable amounts to “V” funds.
- F&A booked automatically for awards with a start date on or after 7/1/02.

Financial Reporting

- **Only effects cost sharing obligations of \$500,000 or more (on Line M).**
- **SPA will generate and submit the annual and final reports to NSF program officer.**
- **PI/Dept should contact/coordinate cost sharing obligations of this magnitude with SPA.**

OIG Contract Audits

- **Requested by ONR Chicago based on:**
 - **High dollar amount**
 - **Data discrepancies**
 - **OIG availability**
- **OIG will perform “Contract Close-out” audit.**
- **OIG staffing out of Jefferson City.**

OIG Audit Steps

- Copy of final technical, cost, property, equipment and patent reports.
- Review **all** invoices and payments.
- Select and review sample of payroll distribution reports and PARs.
- Select and review sample of non-personnel items (ck, tr, cr, po, id...).

Key Audit Areas

- **Equipment**
 - **Budget vs. Actual**
 - **Timing of purchases**
 - **Allocation**
- **Travel**
 - **Domestic and Foreign**
 - **Connection of traveler to grant**
 - **US flag air carrier**

Federal Demonstration Partnership (FDP)

- **Purpose is to:**
 - **Promote increased research productivity**
 - **Provide enhanced stewardship**
 - **Reduce administrative burdens**
- **Members include research universities and federal agencies.**
- **WU is member of Phase IV (Sept 02).**

FDP - WU

- **Appoint faculty, research administration and technical representative.**
- **Participate in meetings, working groups and FDP demonstration projects.**
- **Continue efforts to reengineer and streamline internal processes to maintain effective stewardship of federal funds.**

FDP - Federal Agency

- **Designate administrative, program and technical representatives.**
- **Apply FDP Terms and Conditions to grants and cooperative agreements.**
- **Use FDP as primary focus for tests and demonstrations of reengineered processes and systems for the support of research.**

FDP, cont.

- See FDP website for:
 - List of participating institutions and federal agencies
 - FDP Terms and Conditions
 - Info about previous FDP Phases
 - <http://fdp3.org/index.html>

U.S. Flag Air Carriers

- **Fly America Act (11/98)**
- **Applicable to air travel to/from the US and another country that is funded by federal grants and contracts.**
- **Must utilize U.S. flag air carrier, regardless of cost, convenience or personal preference.**

U.S. Flag, cont.

- **US (domestic) is considered the 50 states, the District of Columbia and the territories & possession of the US.**
- **Canada and Mexico are considered foreign countries, therefore, a U.S. flag air carrier must be utilized.**
- **WU Travel Policy will be revised.**

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