

Post Award Training

What happens after funds are awarded?

Laura Sheehan

Manager of Research Administration

Department of Family Medicine

Who are the players?

There are dozens of UCLA departments that play a role in managing research or other extramurally funded projects.

ORCA

Office of the Vice Chancellor for Research & Creative Activities

ORA

Office of Research
Administration

Manages most of
the alphabet soup:

OCGA, EFM,
OHRPP, ORIS,
ORDM, and OBFS

TDG

Technology
Development Group

Manages Industry
(for profit)
sponsored
research, MTAs,
patents, inventions,
royalties, etc.

REO

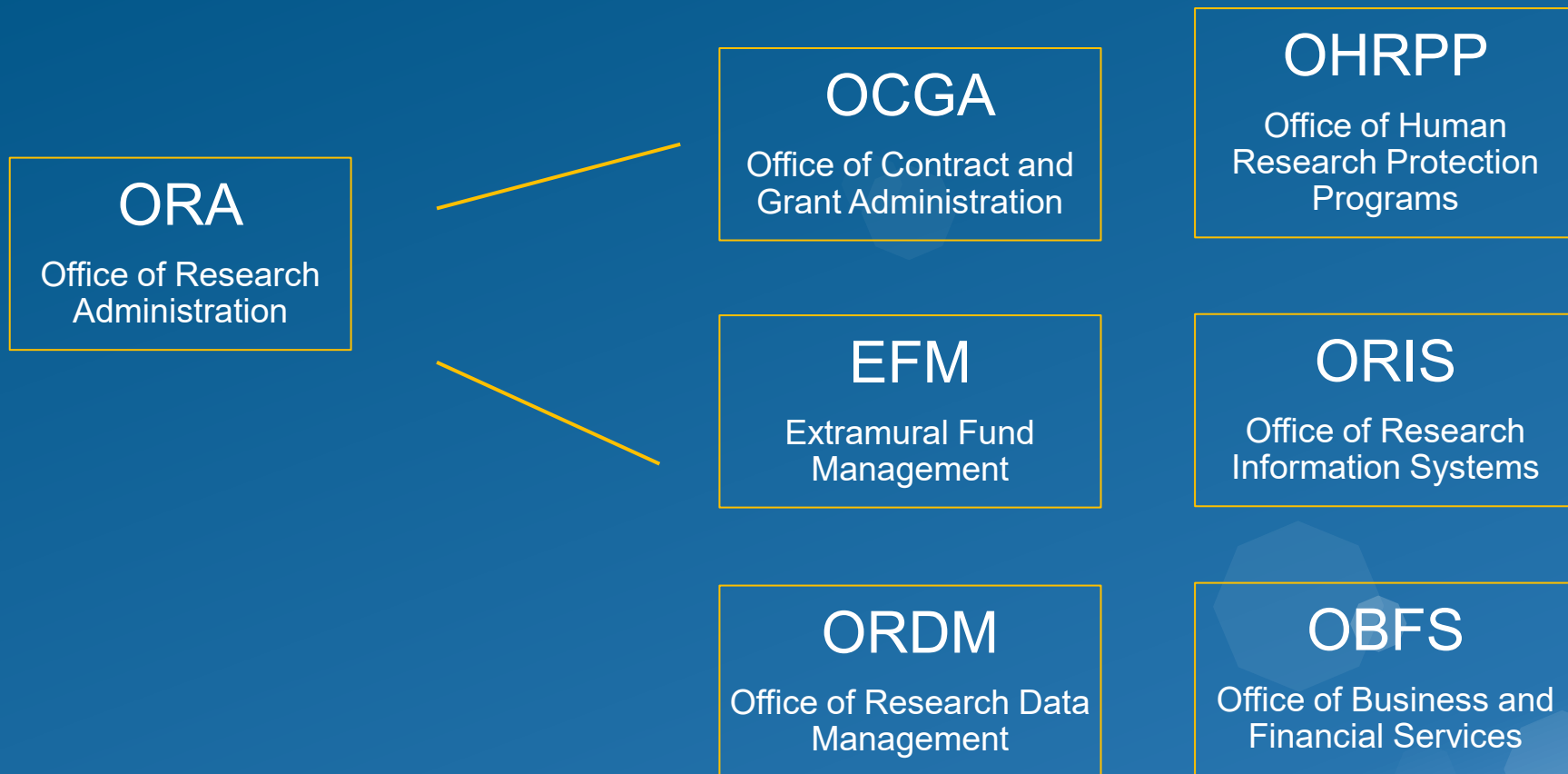
Research
Enhancement Office

Limited submissions,
funding opportunities
newsletters and
resources, UCLA
Grand Challenges,
etc.

RPC

Research Policy &
Compliance

Animal Research,
Conflicts of
Interest, Biosafety,
Dual Use Review,
Export Control,
etc.



Award Set Up Process

Who is responsible for what?

Department

If sponsor sends notification of award to the PI, they should forward it to Laura so she can submit it to OCGA/TDG.

PI performs scope of work and works with Fund Manager to monitor spending.

EFM

Prepares invoices and/or financial reports based on deliverable categories and due dates in PAMS.

Collects/process payments. Conducts final closing of fund at the end of the award (in conjunction with Dept).

OCGA

Receives award notice and negotiates terms/conditions with the sponsor. Executes award. Completes Award Data Coding Sheet (ADCS) and submits to ORDM.

ORDM

Takes info from ADCS and inputs into PAMS and Financial System. Assigns fund number, links expenses accounts, and generates **Award Snapshot**.



What if I need to start a project but the money isn't here?

Request for Authorization to Spend (RAS)

- Department responsible for any incurred expenses if award falls through
- Need applicable authorizations in place (e.g. IRB)
- Determine amount and period (cannot exceed \$50k or 6 months)
- Requires justification

Reading the Award Snapshot

Page 1

Section I: Award Summary

Section II: Special Attention Needed

Section III: Award Demographics

Section IV: Training Grant Approved Slots/Sub awards
Approved in the Award

Section V: Program Income, Cost Sharing and Approvals

Section VI: Deliverables

Section VII: Other Investigators

Section VIII: Contacts

Page 2

Alert (s)

Reference Document (s)

Action (s)



University of California, Los Angeles
Award Snapshot

Page 1

Section I: Award Summary

Principal Investigator:
Sponsor:

BRUIN, JOE
NIH/NATIONAL INSTITUTE OF ALLERGY AND INFECTIOUS DISEASES
[000064]
Administering Unit:
Project Title:
Current Budget Period:
Project Period:

MEDICINE-RHEUMATOLOGY [1563]
Turing Molecules in Systemic Autoimmunity
9/1/2014 - 8/31/2015
9/9/2013 - 8/31/2015

• See Section VII for Other Investigators

Fund Number: 12345 Current Action: Continuation
Sponsor Award Number: R01A123579-03
Prime Sponsor: N/A
Funds Awarded this Action: \$77,000
Total Funds Awarded to Date: \$154,000

University of California, Los Angeles
Award Snapshot Attachment

Page 2

UCLA PATS NUMBER: 20124974

Alert(s)

1. Please review and adhere to the award terms and conditions.
2. The budget period anniversary start date for future years will be September 1.

Section VIII: Contacts

Contacts
OCGA
EFM

Addy Moon (addy.moon@research.ucla.edu)
James Sin (james.sin@research.ucla.edu)

conditions.

UCLA PATS Number: 20124974
Award Type: Grant
Special Program Type: Not Applicable
Location: On Site

F&A Rate	F&A Base	Award Status	Action Type
54.0 %	MTDC	Awarded/Fully Executed	New
54.0 %	MTDC	Awarded/Fully Executed	Continuation

Section IV: Subawards

Reading the Award Snapshot

Review the Award Snapshot with your fund manager at your first monthly meeting

- Fund number
- Budget/project period
- Special Attention items and Alerts
- Amount awarded
- Deliverables (technical reports, financial reports, etc.)
- Compliance requirements
- **Payment basis**
- Contacts

Payment Basis

- Section VI
- Payment Basis

Payment Basis:

Cost Reimbursable

- Cost reimbursement
- Firm fixed-price
- Firm fixed-rate

UCLA		University of California, Los Angeles	
Award Snapshot			
Section I: Award Summary			
Principal Investigator:	BRUN, JOE	Fund Number:	12345
Sponsor:	NIH/NATIONAL INSTITUTE OF ALLERGY AND INFECTIOUS DISEASES	Current Action:	Continuation
Administering Unit:	[000054]	Sponsor Award Number:	R01AI123459-03
Project Title:	MEDICINE-RHEUMATOLOGY 115631	Prime Sponsor:	N/A
Current Budget Period:	9/1/2012 - 8/31/2015	Funds Awarded this Action:	\$77,000
Project Period:	9/1/2012 - 8/31/2015	Total Funds Awarded to Date:	\$154,000
<ul style="list-style-type: none"> See Section VI for Other Investigators For a History of Actions on this award, refer to the Award Snapshot Attachment 			
Section II: Special Attention Needed			
1. This award is subject to a sponsor salary cap limitation. 2. Review the Award Snapshot Attachment and the Award document for additional terms and conditions.			
Section III: Award Demographics			
Sponsor Award Number:	R01AI123459-03	UCLA PATB Number:	20124974
Proposal Type:	New	Award Type:	Grant
Program Type:	Basic Org Research	Special Program Type:	Not Applicable
Award Status:	Awarded/Fully Executed	Location:	On Site
		Rate	PSA
		%	Decs
		%	MTDC
		%	MTDC
		Award Status	Action
		Awarded/Fully Executed	Type
		Awarded/Fully Executed	New
		Awarded/Fully Executed	Continuation
Section IV: Subawards			
Proposed Subawards			
N/A			
Named Subawards			
N/A			
Section V: Program Income, Cost Sharing and Approvals			
Anticipated Program Income			
No			
Cost Sharing Type	Cost Share Fund	Amount	Unfunded Effort (other than salary over the cap)
Name:	N/A	\$0	N/A
Special Review Type	Approval Status	Reference	
Animal Subjects	Approved	2005-155-238	
Other	Approved	Correct CAN number-NIH-internal	
PI Reception	Approved	N/A	
Section VI: Deliverables			
Payment Basis:	Cost Reimbursable		
Non-Financial Deliverables:			
Deliverable Category	Frequency	Type	Due Date
Tech/Scientific	Annual	Progress Report	07/15/2014
Invention/Patent	One Time	Final	11/29/2015
Tech/Scientific	One Time	Final	11/29/2015
Financial Deliverables:			
Deliverable Category	Frequency	Type	Due Date
Report Standard	One Time	Final	11/30/2015
Status			
Not Started			
Not Started			
Not Started			
Status			
OOP Not Started			
Section VII: Other Investigators			

Payment Basis

Cost Reimbursement

- Payment is based on actual costs incurred, most common
- Revenue is earned when allowable and applicable costs incurred up to the total budget approved
- Unspent funds in the budget must be returned to the sponsor

Firm Fixed-Price

- Payment is based on a fixed specified amount, regardless of costs incurred
- Unspent funds can be retained by the University in accordance with UCLA policy 913

Firm Fixed-Rate

- Payment is based on a fixed rate applied to number of units performed
- Unspent funds can be retained by the University in accordance with UCLA policy 913

or a combination of these

How does the money actually get processed?

- Sometimes NOA comes with a check, but mostly we invoice
- EFM handles the invoicing for the most part.
- Based on agreed upon arrangements (e.g. monthly, quarterly, milestone basis, etc.)
- May need PI signature or supporting documentation
- If milestone-based, PI and Fund Manager will need to update EFM with project progress
- If combination, Fund Manager will need to separate out cost-reimbursable items from fixed price/rate expenses

We have the fund number!



Now what?



“Now is when the real work begins.”

Responsibilities of PIs and their teams:

- Acquisition of appropriate approvals (e.g. IRB, human/animal subjects, biohazardous materials, etc.) and licenses
- Scientific/technical conduct and reporting
- Fiscal and programmatic management of the project
- Understand and comply with all guidelines, restrictions, terms, and conditions
- Allocate appropriated funds into applicable budget categories
- Review and approve financial transactions
- Conduct monthly reconciliation, make necessary adjustments

Policies and Guidelines

- Federal Policy and Governmental Law
- Sponsor Policies
- University Policies
- Departmental Policies
- Specific Award Terms

Uniform Guidance Subpart E:

“Costs must be allowable, allocable, reasonable, consistently applied and adequately documented.”

LA Times Rule of Thumb

Typical Expenditures

- Personnel
 - Hiring new personnel
 - Effort should match reality
- Transfers to other departments and Subawards
 - Timing
 - Amount
- Materials and supplies, paying for services, invoices
- Consultants/independent contractors
- Travel
- Rent
- Other

Managing Subawards

- Requires set up, paperwork, coordination with Fund Manager
- Scope of Work (SOW) should be reflective of all expected deliverables
- Review progress regularly
- Invoices must be approved by PI's team

Monthly Meetings with Fund Manager

Are they actually required?



Monthly Meetings with Fund Manager

- **First meeting**

- Review budget
- Review Snapshot
- Discuss any changes
- Discuss timing of anticipated expenses
- Approve/initiate transfers and subaward set-ups, etc.

Monthly Meetings with Fund Manager

• Regular Monthly Meetings

- Review **financial reports** (aka FR's, GL)
- Ensure that all recorded expenses are allowable, applicable, complete
- Determine if adjustments need to be made
- Review encumbered items
- Monitor spending rate

Are sister departments/subawards performing as expected? Are they spending down/invoicing? Is the project making progress as expected? If not, is carryforward/NCE necessary/allowed? Is the effort being charged for personnel accurate? Does it need to change in the upcoming months? Is that charge applicable? Are there any applicable charges missing? Why is that item still encumbered?

FAUs: Accounts, Cost Centers, and Fund Numbers

- **Full Accounting Unit**
- Comprised of 8 components
 - Account: Groups transactions of major activities within Fam Med. First two digits represent the function. Most common are 40- for Instruction, 44- for Research, 62- for Public Service. Remaining digits are almost always -1435 for Fam Med.
 - Cost Center – Typically the PI's initials. However, if you receive supplemental funding, have a split payment basis, or have any other special circumstance, you may have multiple cc's for the same fund number.
 - Fund Number – Discrete monetary source for a particular programmatic or contractual objective. In other words: each grant gets its own fund number. Same number across departments if you transfer funds for the same award.

Financial Reports

Sum of Funds

	A	B	C	D	E	G	H	I	J	K	L	N	O	P
1	UCLA													
2	Department: Family Medicine													
3	PI: PICARD, JEAN-LUC													
4	Fund Manager: GRANGER, HERMIONE													
6	Date: 10/18/2021													
	August 2021 Summary of Funds													
7	Fund Title	Fund Grouping	Account	CC	Fund	Fund End Date	Approp. ITD (08/21)	Expenses ITD (08/21)	Approp.	Exp.	EML	Future Exp./Adj.	Projected Balance	Rchg Id No
8	CA/DHCS 18-9322 CLAUS 09/22 26%	C&G - State	621435	JP	18282	09/29/22	184,793	95,479	416	422	0	95,549	(6,240)	
9	NIH U01DA012345 PICARD 4/20 56%/26%	C&G - NIH	441435	JP	29006	04/30/23	107,286	3,947	0	2,400	0	0	100,939	
10	NIH U01DA012345 PICARD 4/20 56%/26%	C&G - NIH	441435	J1	29006	04/30/23	14,931	14,551	0	1,876	0	0	(1,496)	
11	NIH U01DA012345 PICARD 4/20 56%/26%	C&G - NIH	441435	J2	29006	04/30/23	57,072	27,127	3,321	0	16,093	0	17,173	
12	RAS NIH P30MH058012 PICARD 1/21 54% 26%	C&G - NIH	441435	JP	29263	10/31/21	43,000	38,987	0	0	0	0	4,013	
13	UCLA FDN/UNITED FEDERATION OF PLANETS	Gifts	441435	JP	54468	09/09/25	23,171	2,821	0	824	514	0	19,013	
14	VULCAN INC. PO17001899:03 PICARD 26%	C&G - Private	441435	JP	57478	11/30/21	243,389	252,578	21,581	0	0	0	12,392	VU34
15	TOTAL DIRECT COST						673,641	435,489	25,317	5,521	16,607	95,549	145,793	

Financial Reports

Summary by Sub

	A	B	C	D	E	F	G	H	I
1			SUMMARY REPORT BY SUB (INCEPTION TO DATE):						
2									
3		Account/Fund:	441435-JP-29006 project: *			Budget Year(s):	05/01/2021 - 04/30/2022		10/18/21 11:08 AM
4		Fund Name:	NIH U01DA012345 PICARD 4/23 56%/26%			Project Period:	06/01/2018 - 04/30/2023		
5		P.I.:	PICARD, JEAN-LUC			Recharge ID:			
6		Fund Mgr:	GRANGER HERMIONE			Overhead Rate:	J	26.00	%
7									
8			1	2	3	4	5	6	Projected
9			General Ledger		Current Expenditures				Balance
10		Sub	Approp.	Expenses	Approp.	Expenses	Encumbr. &	Future	1-2
11			ITD (08/21)	ITD (08/21)			Memo Lien	To 04/30/22	+3-4-5-6
12	00	Salaries-Academic	174,045.27	161,966.91		2,250.31		15,945.79	(6,117.74)
13	01	Salaries-Staff							0.00
14	02	Salaries-General Assistance	750,496.25	654,426.77		9,582.55		69,579.32	16,907.61
15	06	Employee Benefits	413,603.53	354,404.98		5,196.49		40,430.14	13,571.92
16	03	Supplies & Expense	377,552.79	251,991.19		1,669.53	7,629.37	609.18	115,653.52
17	04	Equipment							0.00
18	05	Special Items	642.98	142.98					500.00
19	07	Special Items	77,517.59	82,286.92		4,658.42			(9,427.75)
20	08	Unallocated			3,519.55				3,519.55
21	09	Recharge							0.00
22		Total Direct	1,793,858.41	1,505,219.75	3,519.55	23,357.30	7,629.37	126,564.43	134,607.11
23	9H	F & A	446,248.38	341,362.52	(3,519.55)	4,861.71		32,906.75	63,597.85
24		Total	2,240,106.79	1,846,582.27	0.00	28,219.01	7,629.37	159,471.19	198,204.95
25								Direct Balance	157,305.52

Financial Reports

Closed Expenses

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	GL: 441435-JP-29006 FOR AUGUST 2021 Date: 10/18/2021																
2	Sub	Trans Ref GL	Ledger Year Month	Project	Object	Account	CC	Fund	Sub-Object Title	Source Code	TE	Trans ID GL	Trans Doc Date	Trans. Eff. Date	Description	Appropriation	Expense
31	03	08312021	202108		4006	441435	JP	29006	REMOTE ACCESS SERVICE		59	02R002	8/31/21	8/31/2021	MOBILE COMMUNICATION		45.68
32	03	08312021	202108		4007	441435	JP	29006	TECHNOLOGY INFRASTRUCTURE FEE		59	02R002	8/31/21	8/31/2021	TECHNOLOGY INFRASTRU		85.22
33	03	1550AZA123	202108	729351	3350	441435	JP	29006	HAZARDOUS WASTE DISPOSAL		41	165540	3/31/21	8/16/2021	SHRED-ITUS8181729351		11.88
34	03	1550AZA158	202108	659443	3350	441435	JP	29006	HAZARDOUS WASTE DISPOSAL		41	165621	7/31/21	8/23/2021	STERICYCLE3005659443		28.99
35	03	1550IZA162	202108		4771	441435	JP	29006	PROJECT SPECIFIC OFFICE TYPE SUPPLIES		41	999995	8/10/21	8/11/2021	OFFICEDEPO1853326310		16.82
36	03	1550IZA162	202108		4771	441435	JP	29006	PROJECT SPECIFIC OFFICE TYPE SUPPLIES		41	999995	8/10/21	8/11/2021	OFFICEDEPO1853326320		136.08
37	03	1550IZA198	202108		4680	441435	JP	29006	MEDICAL SUPPLIES		41	999996	8/20/21	8/24/2021	FISHERSCI 9753061210		497.89
38	03	1550IZA220	202108		4630	441435	JP	29006	LAB/SHOP INSTRUMENTS AND SUPPLIES		41	999996	8/30/21	8/31/2021	FISHERSCI 0538816210		609.66
39	03	1550NZA102	202108		3540	441435	JP	29006	UTILITIES SERVICES		41	165213	8/2/21	8/12/2021	SOCAGASCO 101 102 38		3.22
40	03	1550NZA111	202108	785307	3285	441435	JP	29006	CUSTODIAL SERVICES		41	165511	8/1/21	8/12/2021	ATHENSSVCS10785307		63.89
41	03	1550NZA200	202108	615915	3475	441435	JP	29006	REFUSE DISPOSAL		41	165621	7/1/21	8/23/2021	ATHENSSVCS10615915		63.90
42	Sub 03															0.00	1,563.23
43	06		202108		8850	441435	SH	29006	UCPATH ONLY CBR-COMPOSITE BENEFIT R		53	02P10	8/31/21	8/31/2021	AUG PAYROLL 210807B2		1,560.30

Financial Reports

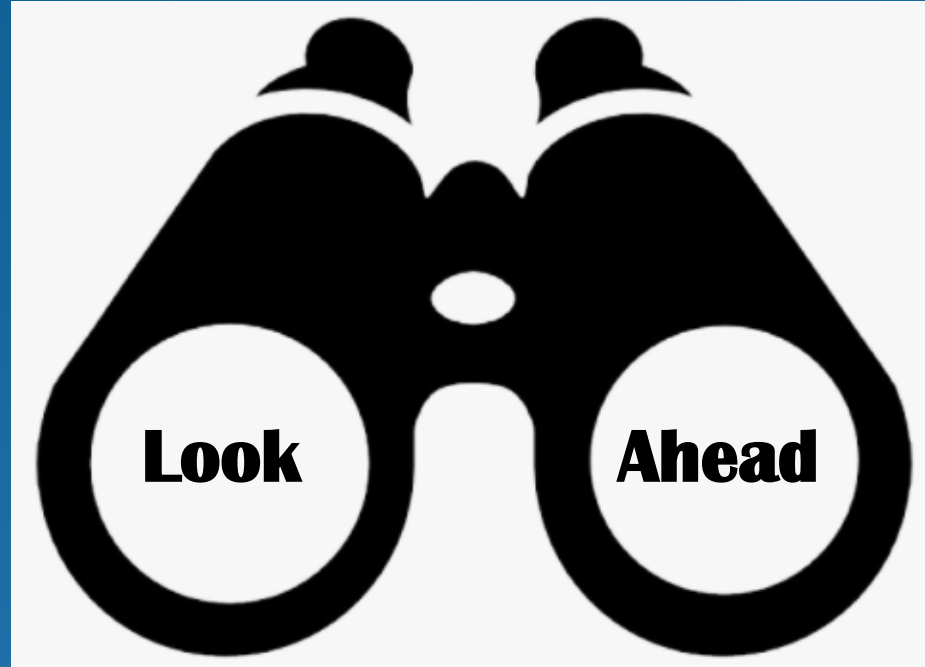
Open Expenses

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
1	GL: 441435-JP-29006 SINCE AUGUST 2021 Date: 10/18/2021																		
			Ledger																
2	Trans Ref GL	Sub	Year Month	Project	Object	Account	CC	Fund	Sub-Object Title	Source Code	TE	Trans ID GL	Trans Doc Date	Trans. Eff. Date	Description	Appropriation	Expense	Encumbrance and Memo Lien	
40	1550AZA120	03	202107	729351	3350	441435	JP	29006	HAZARDOUS WASTE DISPOSAL		EN	AZA128	7/29/21	7/28/2021	STERICYCLE INC			35.96	
41	1550AZA120	03	202108	729351	3350	441435	JP	29006	HAZARDOUS WASTE DISPOSAL		EN	AZA128	7/29/21	8/16/2021	STERICYCLE INC			(24.08)	
42	Trans Ref GL 1550AZA128																0.00	0.00	11.88
43	1550NZA193	03	202108		4771	441435	JP	29006	PROJECT SPECIFIC OFFICE TYPE SUPPLIES		EN	NZA193	8/18/21	8/18/2021	SMART & FINAL STORES			155.12	
44	Trans Ref GL 1550NZA193																0.00	0.00	155.12

Special Considerations

- Unallowable costs
- Special F&A rules
- Split payment basis/special tracking
- Supplements/different cost centers
- Extreme deviation from original budget

Monthly Meetings with Fund Manager



What happens when you are awarded additional funds?

Modifications, Supplements, Continuation funds

- Processed same way as original funds, but hopefully faster (OCGA reviews, hopefully negotiations not required, processes)
- OCGA will require internal paperwork
 - Updated eDGE Tracking Sheet
 - EPASS, SOW, Budget, and Justification (if not previously submitted)
- Funds are appropriated
- Sometimes new cost center is required/recommended

Re-Budgeting

When does re-budgeting require prior approval from the sponsor?

- A. When the change is greater than 10%
- B. When the change is greater than 25%
- C. It depends on the sponsor and the terms of the agreement
- D. It is always required

When prior approval is required, you will likely need to submit a revised detailed budget, budget justification, and Scope of Work (or ensure no changes in scope).

Notices from ORA Reports (portal@research.ucla.edu)

- Sent automatically at 90-, 60-, and 30-day mark prior to budget period end date
- If you've been meeting monthly with your Fund Manager
- If you have NOT been meeting monthly with your Fund Manager



Approaching End Dates

Budget Period End Date

- Are you projecting a balance? How big? Is carryforward allowed?
- Are you on target in regard to milestones/aims?
- Make personnel adjustments (forward and back)
- Make applicable purchases, pay applicable invoices
- Technical/Scientific Progress Reports
- **Financial Progress Reports**



Approaching End Dates

Project Period End Date

- Are you projecting a balance? How big? Is NCE allowed?
- Are you on target in regard to milestones/aims?
- Make personnel adjustments (forward and back)
- Make applicable purchases, pay applicable invoices
- Technical/Scientific Final Reports
- **Financial Final Reports**
- Is Policy 913 applicable?



Financial Progress Reports & Final Financial Reports (FFRs)

- Fund Manager will create
- May be combined with Technical/Scientific Reports
- If you have massively underspent
 - You will likely need to provide a justification, list the remaining balance, and explain how you plan to spend down the funds
 - You may be required to return unspent funds
 - Subsequent incoming funding may be cut

Effort Reporting

- Required for federal funding only
- Confirms that amount paid matches actual work performed
- Must be certified by PI or person familiar with project/effort
- Often comes months after work is performed

Close Out Packets

COP Submission Process

- The home department is the administering unit of the award ultimately responsible for managing the sponsored project as a whole including activities in the linked department(s).
- The home department is responsible for obtaining a close packet from the linked department timely to submit a consolidated COP to EFM by the deadline.
- EFM is committed to submit final financial deliverables timely for all awards.

Linked Department

Fund managers at the linked department prepares a COP for specific accounts/cost-centers designated for their department and submits it to the home department.

Home Department

Fund managers at the home department prepares a COP including ALL accounts and cost-centers for the entire project and submits it to EFM.

EFM

EFM reviews the COP to prepare the final financial deliverable and close the fund. If any additional information is needed, EFM communicates with home department fund managers.

Audit: Common Findings

- Inadequate Segregation of Duties
 - Separation in authorization, custody, and record keeping
- Inadequate authorization of expenditures
 - PI's approval (someone designated in writing by the PI) required
- Inadequate, or untimely, review of monthly ledger reports
 - Unallowable charges
 - Late cost transfers
 - Late certification of effort reports
 - Direct charges for costs in the F&A pool
- Lack of appropriate supporting documentation
 - Administrative salaries and wages
 - Equipment purchased late
 - Cost share
 - Sub recipient monitoring

Just keep smiling.....



and maybe the auditor will forget
about that report she asked for...

Thank You