

**NCURA TV 2007 Broadcast Workshop Series**

**Sponsored Projects Essentials**

**January 23<sup>rd</sup>, 2007**

**11:30 am – 3:30 pm EST**

**Moderator:**

Jerry Fife, Assistant Vice Chancellor for Research Finance, Vanderbilt University

**Panelists:**

Denise Clark, Director, Research Administration and Finance, Rensselaer Polytechnic Institute

Ed Herran, Director, Office of Sponsored Projects, Memorial Sloan-Kettering Cancer Center

Laura Wade, Associate Director, Research Center Administration, TX Center for Superconductivity, University of Houston

Pam Whitlock, Director, Office of Sponsored Programs, University of North Carolina at Wilmington

| <b>Clock</b>   | <b>Segment Time</b> | <b>Main Topic</b>                                 | <b>Key Issues</b>  | <b>Supplemental Information</b>  |
|----------------|---------------------|---|--|--|
| 10:30:00       | 01:00:00            | Test Signal                                       | Test Signal  |  |
| 11:30:00<br>am | 00:05:00            | Welcome   | Introductions  |  |
| 11:35:00       | 00:10:00            | Program Overview<br><br>The Allowability Criteria | 1) The Allowability Criteria<br>a) Reasonable<br>b) Allocable<br>c) Consistent<br>d) Follows any special award conditions  | <ul style="list-style-type: none"> <li>• The Allowability Criteria Office of Management and Budget Circular (OMB) A-21 C.1 – C.4<br/><a href="http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html">http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html</a></li> </ul>  |
| 11:45:00       | 00:15:00            | A Few Basics                                      | 2) The Research Cycle: Proposal Award Performance Closeout Audit<br>3) Types of Awards: Grant, Contract, Cooperative Agreement Grant and Cooperative Agreement Act of 1977<br>4) Roles and Responsibilities<br>a) Principal Investigator (PI)<br>b) Departmental Administrator<br>c) Office of Sponsored Programs (central) -<br>d) Grant and Contract Accounting (central)<br>e) Senior | <ul style="list-style-type: none"> <li>• OMB A-110 Subpart B .11<br/><a href="http://www.whitehouse.gov/omb/circulars/a110/a110.html">http://www.whitehouse.gov/omb/circulars/a110/a110.html</a></li> <li>• Grant and Cooperative Act (31 U.S.C. 6301-08)<br/><a href="http://www.law.cornell.edu/uscode/html/uscode31/usc_sec_31_00006301----000-.html">http://www.law.cornell.edu/uscode/html/uscode31/usc_sec_31_00006301----000-.html</a></li> </ul> |

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|          |          |                             | administration<br>f) Compliance office<br>g) Other offices<br>h) Shared<br>Responsibilities:<br>stewardship and<br>accountability   |  |
| 12:00:00 | 00:15:00 | Proposal Budget Development | 5) Proposal Budget Development<br>a) Personnel.<br>b) Supplies, travel, equipment, consulting, consortium, and other expenses<br>c) Cover all costs of the project  | <ul style="list-style-type: none"> <li>• Foundation Center<br/> <a href="http://foundationcenter.org/getstarted/tutorials/shortcourse/budget.html">http://foundationcenter.org/getstarted/tutorials/shortcourse/budget.html</a></li> <li>• Council on Governmental Relations, “Managing Externally funded Programs at Colleges and Universities”<br/> <a href="http://cogr.edu/files/publications_research.cfm">http://cogr.edu/files/publications_research.cfm</a></li> <li>• NSF Grant Proposal Guide, Chapter 2, Proposal Preparation<br/> <a href="http://nsf.gov/pubs/gpg/nsf04_23/2.jsp#IIC2g">http://nsf.gov/pubs/gpg/nsf04_23/2.jsp#IIC2g</a></li> <li>• Selected Item Summary of Costs Contained in OMB Circulars<br/> <a href="http://thefdp.org/Subawards.html">http://thefdp.org/Subawards.html</a></li> </ul> |
| 12:15:00 | 00:20:00 | Budget Preparation Issues   | 6) Budget Preparation Issues:<br>a) Cost Accounting Standards<br>b) Cost sharing<br>i) Is cost sharing required?<br>ii) What cost sharing should be offered<br>c) Effort reporting<br>d) Proposing the correct F&A cost rates<br>e) Direct charging of administrative and clerical costs.<br>f) Program Income<br>g) Subcontracts | <ul style="list-style-type: none"> <li>• NSF Grant Proposal Guide, Chapter 2 xii, Cost Sharing<br/> <a href="http://nsf.gov/pubs/gpg/nsf04_23/2.jsp#IIC2g">http://nsf.gov/pubs/gpg/nsf04_23/2.jsp#IIC2g</a></li> <li>• AAU/COGR/NASULGC/FDP “Renewing the Federal Government-Industry Research Partnership”<br/> <a href="http://cogr.edu/docs/OMBCostSharing.doc">http://cogr.edu/docs/OMBCostSharing.doc</a></li> <li>• Stanford University policy on cost sharing<br/> <a href="http://www.stanford.edu/dept/DoR/Resources/cs.html">http://www.stanford.edu/dept/DoR/Resources/cs.html</a></li> <li>• OMB Clarification on voluntary uncommitted cost sharing</li> </ul>  |

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|          |          |  |   | <a href="http://www.whitehouse.gov/omb/memoranda/m01-06.html">http://www.whitehouse.gov/omb/memoranda/m01-06.html</a> <ul style="list-style-type: none"> <li>• OMB Circular A-110, Section C22, Payment<br/><a href="http://www.whitehouse.gov/omb/circulars/a110/a110.html#22">http://www.whitehouse.gov/omb/circulars/a110/a110.html#22</a></li> <li>• Federal Demonstration Partnership<br/><a href="http://thefdp.org/Subawards.html">http://thefdp.org/Subawards.html</a></li> </ul> |
| 12:35:00 | 00:10:00 | Revised Budget Phase                                       | 7) Revised Budget Phase <ul style="list-style-type: none"> <li>a) Programmatic cuts</li> <li>b) Administrative cuts</li> <li>c) Newly approved rate for Facilities &amp; Administrative Costs</li> <li>d) Review with Principal Investigator</li> <li>e) What about the sub recipient budget?</li> </ul>  |   |
| 12:45:00 | 00:15:00 | Award Acceptance   | 8) Award Acceptance Review of Final Budget: Other Issues in Award Negotiation <ul style="list-style-type: none"> <li>a) Assignment/acceptance of financial risk</li> <li>b) Payment terms/Method of Payment</li> <li>c) Reporting frequency, e.g. monthly financial reporting</li> <li>d) Reporting requirements, e.g. labor hour reporting</li> <li>e) Types of reports required; financial, technical, patent, property</li> <li>f) Retention periods</li> <li>g) Audit requirements</li> </ul> | <ul style="list-style-type: none"> <li>• OMB Circular A-110, Section C22, Payment<br/><a href="http://www.whitehouse.gov/omb/circulars/a110/a110.html#22">http://www.whitehouse.gov/omb/circulars/a110/a110.html#22</a></li> </ul>  |
| 01:00:00 | 00:30:00 | Break for Lunch<br><b>NCURA Upcoming Events with Music</b> |   |   |
| 01:30:00 | 00:05:00 | Welcome Back   | Kathleen Larmett  |   |

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| 01:35:00 | 00:10:00 | Sub recipient Monitoring      | <p>9) Sub recipient Monitoring</p> <ol style="list-style-type: none"> <li>a) The requirements and resources</li> <li>b) When do you start?</li> <li>c) Roles and Responsibilities</li> <li>d) Where are the compliance risks (and mitigating this risk)?</li> <li>e) The current audit environment</li> </ol> | <ul style="list-style-type: none"> <li>• OMB A-133 Compliance Supplement – Part 6–Attachment M <a href="http://www.whitehouse.gov/omb/circulars/a133_compliance/06/pt6.pdf">http://www.whitehouse.gov/omb/circulars/a133_compliance/06/pt6.pdf</a></li> <li>• Review of Subaward Costs Claimed Under University Of Massachusetts Medical School Prime NIH Grant Number 5 P01 HL56920-05 From February 1, 2001, Through August 31, 2002," (A-01-06-01501) <a href="http://www.oig.hhs.gov/oas/oas/nih.html">http://www.oig.hhs.gov/oas/oas/nih.html</a></li> <li>• Review of Subaward costs claimed under University of Massachusetts Medical School Prime NIH Grant Number 5P01 HL 56920-05 <a href="http://www.oig.hhs.gov/oas/oas/nih.html">http://www.oig.hhs.gov/oas/oas/nih.html</a></li> <li>• Federal Demonstration Partnership Sub recipient Monitoring <a href="http://thefdp.org/Subrecipient.html">http://thefdp.org/Subrecipient.html</a></li> <li>• Office of Inspector General Audit “Review of Subaward Costs Claimed by Boston University on NIH Grant Number 5 U01 HL066582-04 and 3 U01 HL066582-04S1 <a href="http://oig.hhs.gov/oas/reports/region1/10601500.htm">http://oig.hhs.gov/oas/reports/region1/10601500.htm</a></li> </ul> |
| 01:45:00 | 00:20:00 | Charges to Sponsored Programs | <p>10) Charges to Sponsored Programs</p> <ol style="list-style-type: none"> <li>a) Salaries</li> <li>b) Supplies</li> <li>c) Equipment</li> <li>d) Travel</li> <li>e) Memberships and Subscription</li> </ol>   | <ul style="list-style-type: none"> <li>• Salaries - OMB A-21 – Section J.10. <a href="http://www.whitehouse.gov/omb/circulars/a021/a021.html">http://www.whitehouse.gov/omb/circulars/a021/a021.html</a></li> <li>• A-21 Section J.31. <a href="http://www.whitehouse.gov/omb/circulars/a021/a021.html">http://www.whitehouse.gov/omb/circulars/a021/a021.html</a></li> </ul>  |

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|          |          |               | <ul style="list-style-type: none"> <li>f) Publications</li> <li>g) Cell Phones, desk phones, faxes, PDA's and Internet Connections for Home Office</li> <li>h) Cost Accounting Standards (CAS)</li> </ul>   | <p><a href="http://www.whitehouse.gov/omb/circulars/a021/a021.html">ulars/a021/a021.html</a></p> <ul style="list-style-type: none"> <li>• NIH Grants Policy Manual<br/><a href="http://grants2.nih.gov/grants/policy/nihgps_2003/NIHGPs_Part5.htm#Toc54600115">http://grants2.nih.gov/grants/policy/nihgps_2003/NIHGPs_Part5.htm#Toc54600115</a></li> <li>• OMB Circular A-110 C35<br/><a href="http://www.whitehouse.gov/omb/circulars/a110/a110.html#35">http://www.whitehouse.gov/omb/circulars/a110/a110.html#35</a></li> <li>• Equipment – OMB A-21 – J18<br/><a href="http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html">http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html</a></li> <li>• A-21 Section J.33<br/><a href="http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html">http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html</a></li> <li>• A-21 Section J.39<br/><a href="http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html">http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html</a></li> <li>• OMB A-21 – Exhibit C, Appendix A and Appendix C<br/><a href="http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html">http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html</a></li> </ul> |
| 02:05:00 | 00:10:00 | Cost Transfer | <ul style="list-style-type: none"> <li>11) Cost Transfers <ul style="list-style-type: none"> <li>a) Definition</li> <li>b) The requirements</li> <li>c) Salary cost transfers</li> <li>d) Which cost transfers expose our institutions (and reducing the risk)?</li> <li>e) Timing of cost transfers and late cost transfers</li> <li>f) Who reviews and approves cost transfers?</li> <li>g) How do I determine reasonable, allocable and allowable for cost transfers?</li> <li>h) The current audit environment</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>• NIH Grants Policy Statement Part II, Subpart A, Cost Considerations, Cost Transfers, Overruns, and Accelerated and Delayed Expenditures<br/><a href="http://grants1.nih.gov/grants/policy/nihgps_2003/NIHGPs_Part5.htm#Toc54600120">http://grants1.nih.gov/grants/policy/nihgps_2003/NIHGPs_Part5.htm#Toc54600120</a></li> <li>• HHS OIG Audit Reports, “Audit of Cost Transfers Funded Under NIH Grants at the University of Chicago,” A-05-05-0047)<br/><a href="http://oig.hhs.gov/oas/reports/region5/50500047.htm">http://oig.hhs.gov/oas/reports/region5/50500047.htm</a></li> <li>• OMB Circular A-110<br/><a href="http://www.whitehouse.gov/omb/circulars/a110/a110.html#35">http://www.whitehouse.gov/omb/circulars/a110/a110.html#35</a></li> </ul>  |

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|          |          |  |   | <ul style="list-style-type: none"> <li>• HHS OIG Audit Reports<br/><a href="http://www.oig.hhs.gov/oas/oas/nih.html">http://www.oig.hhs.gov/oas/oas/nih.html</a></li> <li>• HHS OIG Audit Reports<br/><a href="http://www.oig.hhs.gov/publications/docs/workplan/2007/Work%20Plan%202007.pdf">http://www.oig.hhs.gov/publications/docs/workplan/2007/Work%20Plan%202007.pdf</a> – Page 62</li> </ul>   |
| 02:15:00 | 00:10:00 | Financial Reporting and Closeout                 | 12) Financial Reporting/Closeout <ul style="list-style-type: none"> <li>a) Best Practices</li> <li>b) Financial Reporting and A-133</li> <li>c) Closeout</li> <li>d) Record Retention</li> <li>e) Staying out of trouble in this area</li> </ul>        | <ul style="list-style-type: none"> <li>• OMB Circular A-110 Section C21.<br/><a href="http://www.whitehouse.gov/omb/circulars/a110/a110.html#35">http://www.whitehouse.gov/omb/circulars/a110/a110.html#35</a></li> <li>• OMB circular A-110 Section 41<br/><a href="http://www.whitehouse.gov/omb/circulars/a110/a110.html#35">http://www.whitehouse.gov/omb/circulars/a110/a110.html#35</a></li> <li>• A-133<br/><a href="http://www.whitehouse.gov/omb/circulars/a133/a133.html">http://www.whitehouse.gov/omb/circulars/a133/a133.html</a></li> </ul>  |
| 02:25:00 | 00:10:00 | Break<br><b>NCURA Upcoming Events with Music</b> |   |  |
| 02:35:00 | 00:05:00 | Welcome Back                                     | Kathleen Larmett  |  |
| 02:40:00 | 00:20:00 | Time and Effort                                  | 13) Time and Effort <ul style="list-style-type: none"> <li>a) The requirements and resources</li> <li>b) Compliance Risks and mitigating the risk</li> <li>c) What can happen when things go wrong</li> <li>d) The current audit environment</li> </ul> | <ul style="list-style-type: none"> <li>• A-21J.10.<br/><a href="http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html">http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html</a></li> <li>• NIH Policy Statement<br/><a href="http://grants1.nih.gov/grants/policy/nihgps_2003/index.htm">http://grants1.nih.gov/grants/policy/nihgps_2003/index.htm</a></li> <li>• HHS OIG Workplan<br/><a href="http://oig.hhs.gov/publications/workplan/2007/work%20plan%202007.pdf">http://oig.hhs.gov/publications/workplan/2007/work%20plan%202007.pdf</a></li> <li>• Northwestern, Johns Hopkins, Dartmouth, Yale<br/><a href="http://www.oig.hhs.gov/oas/oas/nih.html">http://www.oig.hhs.gov/oas/oas/nih.html</a></li> <li>• NSF OIG Workplan<br/><a href="http://www.nsf.gov/oig/fy2007_annual_au">www.nsf.gov/oig/fy2007_annual_au</a></li> </ul> |

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|          |          |                         |   | <a href="#">dit_plan.pdf</a> <ul style="list-style-type: none"> <li>University of Pennsylvania<br/><a href="http://www.nsf.gov/oig/pubs.jsp">http://www.nsf.gov/oig/pubs.jsp</a></li> </ul>   |
| 03:00:00 | 00:10:00 | Project Monitoring      | 14) Project Monitoring <ul style="list-style-type: none"> <li>a) Financial</li> <li>b) Non –Financial</li> <li>c) Roles and Responsibilities</li> <li>d) Understanding that problems which appear small can result in large audit findings when magnified across the institution</li> </ul> | <ul style="list-style-type: none"> <li>COGR New Research Paradigms Call for Regulatory Change, November 2003<br/><a href="http://cogr.edu/docs/ResearchParadigms.doc">http://cogr.edu/docs/ResearchParadigms.doc</a></li> <li>A Federal Perspective on Compliance<br/><a href="http://grants1.nih.gov/grants/compliance/compliance_2003_regional_seminar.ppt">http://grants1.nih.gov/grants/compliance/compliance_2003_regional_seminar.ppt</a></li> <li>Federal Grants News (monthly newsletter of <i>A Guide to Managing Federal Grants</i>), November 2006, "Grants.gov Has Changed the Pre-Award Process, Survey Finds."<br/><a href="http://www.ncura.edu/bookstore/default.asp">http://www.ncura.edu/bookstore/default.asp</a></li> </ul> |
| 03:10:00 | 00:15:00 | Summary and Conclusions | 15) It's all tied together and we're involved <ul style="list-style-type: none"> <li>a) Teamwork</li> <li>b) Roles and responsibilities</li> <li>c) Education</li> <li>d) Partnerships</li> </ul>   |   |
| 3:25:00  | 00:05:00 | Broadcast Wrap up       | Kathleen Larmett  |   |
| 3:30:00  | 3:30:00  | End                     |   |   |

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