

This session will *not* be recorded, but this PowerPoint can be found

<https://medschool.ucla.edu/research/researcher-resources/administrative-support/department-medicine-office-research-administration/fund-management-training>

Postdocs and Grad Students

UCLA DEPARTMENT OF MEDICINE
OFFICE OF RESEARCH ADMINISTRATION
ZOOM TRAINING

Understanding Fund Purpose (or *Function*)

- Typical DOM Fund Manager Portfolio consists of (*not an exhaustive list*):
 - Research FAUs
 - Training/Instruction FAUs
 - Student Financial Aid FAUs
 - Gifts/Endowments/Other Unrestricted FAUs
- A Fund's Purpose (or *Function*) is determined by the assigned Account number, and guides management of those funds

Research FAUs (44xxxx)

- FAU established to support research-related activities, sponsored or un-sponsored, where there is an expectation of work and dedicated effort allocable to distinct research projects
- When established *without* the accompaniment of a linked 78xxxx or 40xxxx account, these funds support Employee-Employer relationships where all personnel dedicating measurable effort must have an established appointment in UC Path as an %FTE employee in order to receive income disbursements
- When used to support Graduate Student Researcher income, may incur costs for Fee Remissions as a mandatory benefit (sub o6)
- Assesses Indirect Costs according to TDC or Sponsor's MTDC base at the rate of 56% through FY21, until further notice

Training/Instruction FAUs (40xxxx)

- FAU established to incur expenses associated with training or career development activities
- When established as a result of Individual Fellowship awards, where the sponsor **or federal law* require wages to be disbursed in the form of **income**, may support salaries and benefits in addition to other sponsored activity costs necessary to fulfill award requirements
- Unless approved to waive Indirect Costs *prior to award execution*, must assess indirect costs at the rate of 40% through FY21, until further notice

**Medical Residents, while may be matriculated students of UCLA pursuing a degree, must receive income compensation and benefits commensurate to the work performed*

Student Financial Aid (78xxxx)

- FAU established to support student and or fellowship activities, where associated costs are limited to:
 - Subsistence Allowances to defray the cost of living (commonly referred to as “Stipend”). These disbursements are not associated with work or effort
 - Tuition and Fees distributed as Fellowship Award via GoGrad (not to be confused with Fee Remission! which is a *fringe benefit* unique to GSR Employees)
 - Benefits assessed against stipends distributed through UC Path (Earn code FEN; not income!)
- May not incur expenses such as textbooks, travel, computing devices, etc. Should the award include funds for these purposes, a 40xxxx linked FAU must be established to incur those distinct expenses.

Gifts/Endowments/Other Unrestricted

- Must be used in accordance with the fund's established "purpose", for gifts can be located on the "Consolidated Gift Fund Management" report

Fund Type:	CURRENT EXPENDITURE REGENTAL
Fund Number:	43517
Fund Title:	VRS DNRS/DUELL CONFERENCE
Department:	1553 - MEDICINE-CARDIOLOGY
Fund Purpose:	Instruction - Seminar/Lecture/Conference . . . ▶

- If the fund "purpose" allows for research, training/instruction, and fellowship/financial aid, may be linked to all account types previously mentioned.

Block Funds

- Student Support Allocations through the Graduate Division, typically administered by the Academic Department, that may only be used for distributions through GoGrad (Stipend, Tuition, NRST)
- “Use it or lose it” funds – must be fully expended by June each year (end of the academic year)
- Cannot be used to fulfill Fee Remission requirements (fringe benefits, sub 06)
- Cannot be used to cover “Balance of Fees” costs

Graduate Student Researcher Costs

- Always confirm with the GSR's SAO if the Academic Department has guaranteed specific costs to be covered. It is typical for the academic department to guarantee:
 - Minimum annual wage distributed as a combination of stipend/income, dependent on available funds and mentor obligations
 - Coverage of uniform costs typically guaranteed as fee remissions:
These costs are identical across degree programs. Only these costs may be supported by grants that include a contractual term equal or similar to:
"Tuition remission and other support are provided, in accordance with established institutional policy, of the Institution and consistently provided in a like manner to students in return for similar activities conducted under Federal awards as well as other activities"
 - Tuition (Education)
 - Student Services Fee (Registration)
 - UCSHIP (Health Insurance)
- Coverage of the "Balance of Fees"
 - The Balance of Fees is the \$\$ amount remaining against the student's total degree program fee schedule, where costs are not uniform among all degree programs and are not covered as a fringe benefit via fee remission when the GSR is appointed at 25% or more
 - Example: 2022-2023 Academic Doctorate total fees are \$18,043.05
 - Uniform costs = \$11,700 (Tuition) + \$1,152 (Student Services Fee) + \$4,714.06 (UCSHIP) = \$17,566.06
 - Balance of Fees = \$18,043.05 - \$17,566.06 (Uniform costs) = \$476.99
 - Balance of Fees may never be charged to research grant funds, and must always be awarded in GoGrad as a Tuition award

Postdoc Costs

- Appointment level (minimum wage requirement) is determined by months of experience at the time of appointment, according to [Table 23](#)
- If pursuing an additional degree, the hiring department typically determines if these costs will be covered
- If supported via Stipend (partially or fully) these are distributed via UC Path, not GoGrad
 - This ensures benefits for Postdocs assess against these wages, as approved and negotiated by their union

Kirschstein-NRSA Awards (NIH Training Grants and Fellowships)

- Expectation of “full-time training” upon acceptance of the award (40 hours/wk)
 - The Training Plan is defined during pre-award and will clearly outline expectations of trainees throughout the course of their appointments on these awards. Training Grant Administrators are responsible for providing these details to the trainees and their mentors.
 - If you manage a Training Grant and do not already have a document outlining all required terms, please use the [DOM Training Grant Mentor-Fund Manager Assurance Letter](#) Template as a starting point. Training Grant Program Directors may add points that address the specific aims and/or training plans.
- Funds are distributed in the form of Stipends, as activities approved under NRSA awards do **not** require **work** from appointed trainees. These stipends are defined as “subsistence allowance[s]... to help defray living expenses during the research training experience”, to ensure the trainee may devote full-time effort toward training and educational pursuits
- Typically does not fulfill minimum wage guarantees to Postdocs or GSRs, as **stipend levels are capped**
 - Mentor must confirm if shortfall needs to be covered as:
 - Stipend Supplementation: Awarding *additional stipends (no work)* via unrestricted funds, or
 - Coincidental Appointment: up to 25% FTE, with the expectation of measurable effort and **work** in addition to training grant efforts, via any fund that may support salary costs
 - If this 2nd option is elected, the trainee must understand this requires *additional time commitment* beyond the 40-hour/wk training commitment, commensurate to the %FTE appointment
- Does not support all benefits costs, and NRSA funds cannot be used to pay for Balance of Fees
 - **Benefits Exclusions**: FY23 rates. See [EFM Announcements](#) for prior and/or future rate schedules.
 - 13.40% of CBR is unallowable for Trainees appointed “Postdoc”
 - 21.70% of CBR is unallowable for Trainees appointed to an “Other Academics” title code (Example: Clinical Instructor)
 - 72.00% of CBR is unallowable for Trainees with Limited Benefits (Example: Resident Physician)

Fellowship Appointments for Medical Residents, Clinical Instructors and Postdocs

- Best Practice is to ensure all stipends are distributed using the correct title codes and earn codes via UC Path; however may be distributed via GoGrad *if* the trainee is pursuing a formal degree
 - UC Path title codes
 - Use title code 2750 for Medical Resident Training Grant stipends
 - Use title code 2749 for Clinical Instructor Training Grant stipends
 - Use title code 3253 for Postdoctoral Scholar Training Grant stipends
 - *GSRs must receive all stipends via GoGrad*
 - GoGrad if the trainee is “degree seeking”
 - Once enrolled, stipend awards can be processed
 - Tuition awards, when applicable, must always be processed in GoGrad

Income or Allowance (stipend)?

- The determination to provide direct support to any individual should bear on their relationship to the Department
- Questions a Fund Manger should ask whenever new trainees are introduced into the lab:
 - Are you bringing this person on to work on your research project(s) (Ro1?) – Income
 - If yes, what %FTE is appropriate for the number of hours they will work for us?
 - Have you agreed to mentor this individual through an established training/education program**? – Review program's guide for mentors to determine financial responsibilities
 - Academic programs outline coursework and training requirements for the student. Research funds cannot support time expended on these activities when it cannot be uniquely identifiable, and conflicts with the scope of work of the sponsored research project (falls outside of the specific aims of the research project)
 - Has this individual been awarded fellowship funds which will contribute to their support?
 - Be mindful of award restrictions. Fellowship awards typically impose programmatic restrictions, limiting which other PI funds may cover shortfall costs. Not all funding will work well together, and the hiring department is responsible for ensuring awards are distributed effectively

**Example: [MBIDP Handbook](#)

Scenario: GSR or Postdoc, with no outside funding

- Fund Managers can typically make the following assumptions:
 - Individuals without outside funding (no fellowships or “block funds”) will also not have time/activity commitments outside of their relationship with your PI
 - If the above is true, and your PI confirms this individual commits measurable effort toward 1 or more research projects, this individual should be supported entirely in UC Path via salary (income)
- GSR-specific considerations:
 - If the student falls below full-time credit enrollment or 3.0 GPA, they are ineligible to have a GSR appointment in UC Path. Your PI may elect to use unrestricted funds via GoGrad to continue support. If they elect to do this, any minimum wages/fee coverage outlined by the Academic Department are typically void until the student is back in good standing (Always confirm with the SAO)

Scenario: GSR with “Block Funds”, otherwise no commitments outside of Research Appointment

- Typically ~\$16,000 annual per student. Remember:
 - *Cannot be used for Balance of Fees*
 - *Cannot be used to fulfill Fee Remission obligations*
- *Recommended strategy:*
 - Cover 1 whole quarter (monthly wage and Tuition/Fees) exclusively with block funds via GoGrad. Apply the remainder as a small monthly stipend to supplement the remaining support funded by the Mentor’s FAUs.
 - If a UC Path appointment is extended, Ensure %FTE is >25% if the Academic Department requires coverage of Fee Remission (and ensure the mentor is aware if federal grants are used there will be Effort Reporting requirements in ERS)
 - Cover Balance of Fees with PI Unrestricted

Scenario: NIH Training Grant appointee with shortfall minimum wage obligation

- Remember: T32s require a full-time commitment from appointed trainees.
- Recommended: Provide Stipend Supplementation in GoGrad via PI unrestricted funds
 - To ensure the academic growth of the trainee is prioritized, it is recommended to not request additional work effort of the student unless absolutely necessary.
- Alternate: Execute an %FTE appointment in UC Path for up to 25% FTE – NIH limit for “coincidental appointments”
 - Mentors should discuss trainees willingness to commit effort beyond the 40hr training grant weekly commitment. If confirmed, a UC Path appointment may be extended
 - If the Training Grant Stipend allocation + UC Path %FTE does not satisfy the minimum wage requirement for the trainee, any remaining shortfall must be covered via unrestricted funds as a GoGrad stipend award.

Disbursement Schedules

- Stipends from GoGrad distribute at the end of the month, prior to the month of support.
 - Remember: Stipends are not distributed due to work obligation, therefore no timesheets or effort reporting is conducted
 - <https://financialaid.ucla.edu/staff-employers/disbursement-calendars>
- UC Path distributes at the end of the pay period, after the period of support has concluded and time is recorded into timesheets.
 - Income must be commensurate to actual work performed, and verified by the trainee's supervisor
 - <https://ucpath.universityofcalifornia.edu/pages/payroll-processing-schedules-working-hours>

Notifying Trainees of Upcoming **Overlapping** Pay Disbursements (Salary to Stipends)

- Example: Transitioning a trainee from Salary to **GoGrad** Stipends

Date	Disbursement
Apr-21	May '22 Stipends
May-19	June '22 Stipends
Jun-01	May '22 Salary
Jun-13	July '22 Stipends
Jul-01	June '22 Salary
Aug-01	July '22 Salary

- Say we discontinue UC Path salary effective 5/31, start GoGrad Stipends effective 6/1
 - The final payroll distribution of **income** will distribute on June 1 to the trainee, but they will also receive their first **Stipend** distribution just prior to that on May 19th, and their second distribution shortly thereafter on June 13th. **Total of 3 distributions within 22 days.**
 - *The trainee must be notified of these overlapping distributions in advance, so they know this frequency of distribution is not typical, and that they should expect to only receive 1x disbursement monthly after the overlap period has concluded.*

Notifying Trainees of Upcoming **Gaps** in Pay Disbursements (Stipends to Salary)

- Example: Transitioning a trainee from GoGrad Stipends to Salary

Date	Disbursement
Apr-21	May '22 Stipends
May-19	June '22 Stipends
Jun-01	May '22 Salary
Jun-13	July '22 Stipends
Jul-01	June '22 Salary
Aug-01	July '22 Salary

- Say we discontinue GoGrad Stipends effective 5/31, start UC Path salary effective 6/1
 - Because the final GoGrad **stipend** is distributed on **April 21**, there are *no stipend distributions in May or June*. The first **salary** disbursement will not occur until **July 1** (*Gap of 70 days*)
 - *The trainee must be notified to expect a gap in distributions during this time period, well in advance, so they may financially prepare*
 - *Whenever possible, it is recommended the Mentor float additional stipends from unrestricted funds during this gap period to prevent financial distress to the trainee.*

Q&A - Live

Survey Link

<http://goo.gl/forms/C3gdjsL5y1>

We appreciate if you would take a few moments to complete a short 5 question anonymous survey to help us improve your training experience. Thank you!