This session will *not* be recorded, but this PowerPoint can found https://medschool.ucla.edu/research/researcher-resources/administrative-support/department-medicine-office-research-administration/fund-management-training

Special Post-Award Issues

UCLA DEPARTMENT OF MEDICINE
OFFICE OF RESEARCH ADMINISTRATION
ZOOM TRAINING

NIH Other Support

NIH Other Support (OS)

- When is OS required?
  - Just-In-Time
  - RPPRs
  - Proposals: K award mentors
- Who is required to submit OS?
  - All Senior/Key Persons (KPs)
  - EXCLUDES:
    - PD/PIs of Training Grants
    - Other Significant Contributors (OSCs)
    - Consultants

NIH Other Support (OS)

- What must be included in OS?
  - All resources made available to a researcher in support of and/or related to ALL of their research endeavors, regardless of whether or not they have monetary value, and regardless of whether they are based at the institution the researcher identifies for the current grant.
    - Resources and/or financial support from all foreign and domestic entities that are available to the researcher.
    - Consulting agreements when the KP will be conducting research as part of the consulting activities.
    - In-kind contributions, e.g. office/lab space, equipment, supplies, or employees or students supported by an outside source.
  - Supporting documentation, which includes copies of contracts/agreements specific to KP foreign appointments and/or employment with a foreign institution. Copy must be in English
  - Signature of KP
    - For all UCLA KP, signature must be provided via DocuSign

How to complete OS?

- Start with the UCLA ORA Portal OS Tool
- Edit ORA Portal OS as necessary
  - Add Major Goals for each award (Check with PI if necessary)
  - Add Person Months where blank
  - Confirm all projects are included, including effort without salary and projects which your PI is not the PI
- If Pending grants were not awarded, email OCGA to notify, so it will not appear in future ORA Portal OS downloads
- Send to PI for preliminary review and feedback
  - Have PI add Overlap statement if necessary
  - Confirm OS includes ALL other support, including In-Kind Contributions
- Once final, send to PI via DocuSign for signature
- Save copy to OS folder, and add date to file name.

Petty Cash Funds, Research Human Subject Payments, & Gift Cards

Petty Cash Funds

- Petty Cash: Policies and Forms
- Purpose: Departments may establish a petty cash fund when they can demonstrate that a continuing cash advance should be kept on hand to permit the purchase of low-value supplies and services that cannot be purchased under the LVO procedures.

Petty Cash Funds Considerations

- All reimbursements are to be evidenced by a properly executed receipt. The amount paid, a description of the goods purchased, and a signature indicating receipt of material or service must appear on the receipt.
- The fund custodian may not make any disbursements without first being presented with a receipt.
- The total receipts plus the cash on hand MUST equal the specified amount of the petty cash fund at all times.
- Each petty cash fund is tied to a particular FAU.
- Each fund must be used strictly in accordance with the purpose for which it was authorized.
- Transfer of the fund by the official custodian to a successor is prohibited.
- In the event of theft, the division should notify Campus Police immediately, and also notify the department.

Petty Cash – Physical Security UCLA BUS-49

- Cash must be locked in a secure receptacle or safe at all times except when signed out for working cash.
- Each campus shall use lockable receptacles/safes to store cash based on the following cash limits:
  - Up to $1,000 – lockable receptacle
  - From $1,001 to $2,500 – in a safe
  - From $2,501 to $25,000 – in a steel-door safe, with a door thickness of not less than 1 inch and wall thickness of not less than ½ inch.
- If more than $2,500 in cash is regularly on hand, a manual robbery alarm system must be installed for use during business hours to alert campus police (or the local police for off site locations) if an irregularity occurs.
- A safe's combination MUST be changed whenever a person who knows the combination leaves the employ of the unit. In addition, the combination MUST be changed at least once a year. Documentation MUST be maintained showing the date and the reason for the combination changes.
- Transporting deposits between cashiering sites or to the bank will be accomplished in a secure manner in order to protect the financial assets and individuals involved in transport.
- An unannounced cash count shall be performed at least quarterly, by someone other than the fund custodian.

Human Subject Payments – Check Requests

- Best Practice: Use Check Requests wherever possible to limit liability.
- Check requests are made for participation in a research study.
- Amount requested should match amount listed in the Human Consent Form.
- Employees from PI's own lab should not be Human Subjects on PI's study.
  - Divisions may also implement policy that division employees cannot participate in divisional research studies.
- Object Code 3355 should be used for all payments.
- Order should be as descriptive as possible. Should include date of visit, name of study, IRB approval #, if the order is for more than one visit then include breakdown by visit.

Gift Cards

- IRB Research Payment Request (GIFT CARDS)
- Gift Card Vendors are now limited to the following:
  - Preferred Gift Cards (returnable for refund):
    - Target
    - Amazon
  - Non-Preferred Gift Cards (non-returnable)
    - Examples: Tremendous , Starbucks, Ralphs, Food 4 Less, Visa, Shell, Mobil,& Chevron
    - Turnaround time is up to 4 weeks
    - May include additional fees:
      - Shipping up to $14.95 per order
      - Processing fees (varies by vendor)

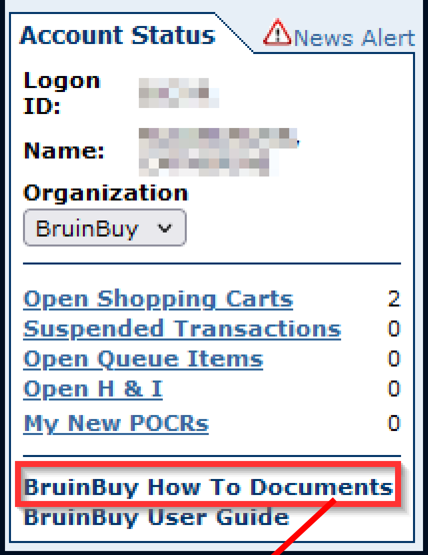
Open Commitment

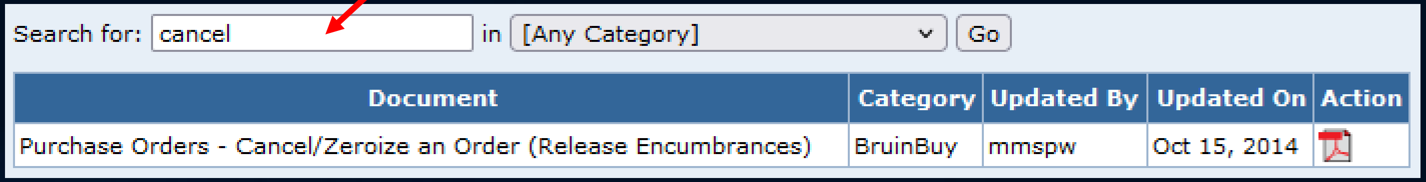
Open Commitment Subsidiary Ledger

- Access: Either the Online Financial System or SOM QDB
- Why: It is important to review old encumbrances to determine if they are still valid or not.
  - Encumbrances are deducted from the fund's balance whether they are valid or not.
- If they are valid: Follow up with BruinBuy preparer, Accounts Payable, and/or Vendor as necessary to ensure invoice is paid.
- If it is not valid: X out the order in BruinBuy. If you are unable to X out order, follow up with Accounts Payable or Purchasing to have encumbrance released.
  - See instructions on Releasing Encumbrances & Memo Liens

X Out Order in BruinBuy

- BruinBuy
- From the main menu, select Actions-All Orders.
- Enter the Order Number, and hit Go
- Select the LVO, and hit the X Cancel button.
- Add Comment, and hit the Post button.
- If successful, you will receive a pop up window with confirmation.





Purchasing Related Issues

Subaward Monitoring (Class # 25)

- Invoices received by the subawardee for payment MUST be approved by the PI prior to processing via Accounts Payable.
  - PI signs the actual invoice as indication of approval.
  - PI sign UCLA Subaward Invoice Certification Form
    - Signed form is kept with Departmental records only
- PI is responsible for assuring work has been completed by the subawardee PRIOR to approving invoices.
- FINAL invoice should always have "FINAL" on them in order for EFM to close fund.
- In order to make any changes to the subward, a UCLA OCGA Subaward Checklist must be completed and signed by PI.

Contractors/Consultants

- Purchasing Website
- Contractors: generally, an independent contractor performs tasks to execute the work
- Consultants: generally, an independent consultant provides management advice or recommendations, typically in the form of a report, whether written or verbal.
- Use Object Code 3455 in both instances
- UC Employees CANNOT be Contractors/Consultants!

Contractors/Consultants (cont.)

- Complete the Independent Contract Pre-Hire Worksheet
- Complete the Independent Contractor/Consultant Form
- Determine if there is a conflict of interest.
- Proof of Liability Insurance coverage
  - UCLA Vendor/Contractor Insurance Program (Not sure if this is still available)
    - $500 charge will provide 12 month liability coverage for approved vendors.
- Purchasing's practice is that requisitions of $100,000 or more require validation in the General Ledger that funds are available BEFORE a purchase order can be issued

After-the-Fact Justifications

- After-the-Fact Justification Form
- Required if work takes place BEFORE authorized to determine if payment can be made.
- In the Department of Medicine, ALL After-the-Fact Justifications have to be approved by both Yanina Venegas and the DGSOM Dean's Office.

Sole Source Justifications

- Sole Source Justification Form
- OMB A-110: All procurement transactions shall be conducted in a manner to provide, to the maximum extent practical, open and free competition.
- State Requirements: Competition must be sought for any transaction expected to involve an expenditure of $50,000 or more for goods or services.
- Federal Requirements: $100,000 or more.
- Please keep in mind that anytime you are required to complete a Sole Source Justification, it will add processing time to the purchase requisition.

Foreign Payees

- Example: PI wants to pay an honorarium to a foreign payee for speaking at grand rounds.
- Glacier: Online Nonresident Alien Tax Compliance System
- Considerations:
  - Forms need to be completed PRIOR to visitor arriving in US. Both the visitor AND the Department need to complete their portion of the forms via Glacier.
  - Is the visitor entering the US on a visa that allows them to receive an honorarium payment?
  - Does the visitor have a US Tax ID Number (TIN) or SS #? If not, an appointment with the UCLA Tax Office will need to be set up during the visitor's stay in Los Angeles.
  - Will the honorarium payment be taxed? If so, you need to let the UCLA faculty member who invited the visitor know in case s/he wants to increase the honorarium to make up for the tax.
  - Are you paying for travel expense as well as an honorarium?

Fiscal Closing

Fiscal Closing

- Ledger clean-up
  - Zero out subs to close funds
  - Submit Closing Packets to EFM to close contract & grants
- NPEARs
  - Unrestricted funds are limited to current fiscal year
  - Contract & Grant funds are limited to current fiscal year, plus 2 previous fiscal years
- UCPath Direct Retros (DRs)
- State funds
  - Carryforward requests
- Indirect Cost Return balance should be < 10% of annual appropriation

Links from Today's Class

- Payment Solutions & Compliance
  - https://www.finance.ucla.edu/business-finance-services/payment-solutions-and-compliance
  - Cash Handling Policy BUS-49
  - Human Subject Payments
  - Research Participant Payment
  - Petty Cash Funds
  - Gift Cards
- Purchasing Forms
  - https://www.purchasing.ucla.edu/purchasing/Purchasing-forms
- Contractor vs. Consultant FM Manual Chapter
  - https://medschool.ucla.edu/sites/g/files/oketem306/files/media/documents/Contractors-Consultants.pdf
- Fiscal Close
  - https://www.finance.ucla.edu/corporate-accounting/closing-schedule-for-fiscal-year-end

Survey Link

http://goo.gl/forms/C3gdjsL5y1

We appreciate if you would take a few moments to complete a short 7 question anonymous survey to help us improve your training experience. Thank you!