

May 10, 2016

- DSP Announcements
- Sponsor & Policy Updates
- GAO Announcements
- Tracking Co-Investigator Budget/Expenditures
- Payments to Research Subjects
- General Costing Considerations & Preparing for Close-Out

DSP Updates

Wendy Beaver & Paul Below

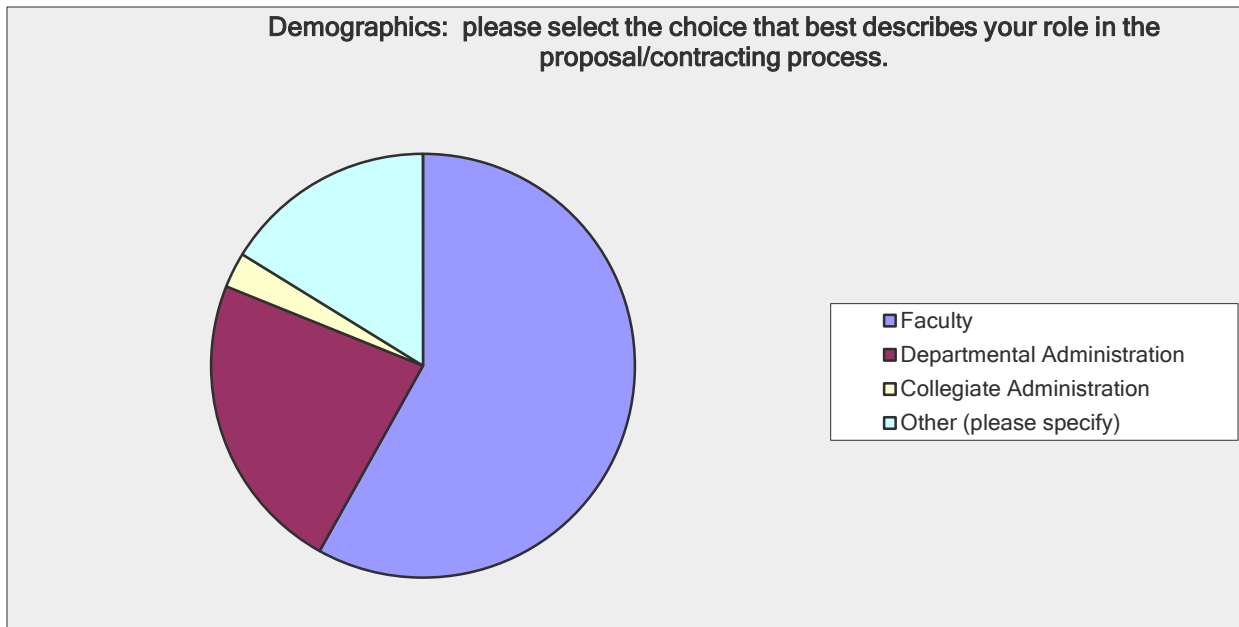
Research Administrators Meeting

May 10, 2016



DSP Announcements

- Training Survey – Thank you to everyone that filled it out



DSP Announcements

- RAD & Grant Bulletin –
<http://dsp.research.uiowa.edu/radiowa-dsps-new-communication-tool>
- Collaborations Page:
<http://dsp.research.uiowa.edu/collaboration>

DSP Announcements

- Angi Roemerman has accepted a position at IIHR
- eDSP – Thank you for your patience.



- Form D should be used for all submissions with due dates after May 25, 2016



- Graduate Assistantships – no need to indicate 50% appointment in budget justification

DSP Process Reminders

- Grant Transfers –Begin process as soon as you know a faculty member is leaving or transferring in.

<http://dsp.research.uiowa.edu/transferring-grants-and-contracts-and-ui>

DSP Process Reminders

- Adjunct/Visiting/Emeritus PI –
Need to obtain VPR approval if
submitting a proposal or if
changing from Full-time to one of
these statuses



DSP Process Reminders

SBIR/STTR

- Faculty cannot be PI for both small business and UI
- Full F&A rate
- Route subcontract proposal
- UI admin should only be working on UI portion

Notices



- **Prohibition on Human Trafficking**
 - <http://hr.uiowa.edu/prohibition-human-trafficking>
- **Subrecipient Monitoring**
 - <http://dsp.research.uiowa.edu/outgoing-subaward-roles-and-responsibilities-principal-investigatordepartment>

Contracting with State of Iowa

- Iowa Department of Education
 - Contract and budget start date will be no earlier than date of last Iowa Department of Education signature



Responding to Requests for Proposals (RFPs)

- Notify DSP early for assistance reviewing the RFP (prior to preparing the proposal)
- Proposal submission form may constitute offer and acceptance
- Frequently UI needs to comment on potential contract terms
 - Review embedded links in the RFP
 - May include non-standard representations and certifications
 - FAR clauses need review
 - Request fundamental research determination at proposal submission



Division of Sponsored Programs



Division of Sponsored Programs

2 Gilmore Hall

Phone: 335-2123

Email: dsp@uiowa.edu (General)

nih@uiowa.edu (DHHS related emails)

era@uiowa.edu (other federal and non-federal grant emails)

dsp-contracts@uiowa.edu (contract emails)

May 10, 2016

Research Administrator Meeting

Agenda

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- Sponsor & Policy Updates
- GAO Announcements
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- Payments to Research Subjects
- General Costing Considerations & Preparing for Close-Out

GAO Announcements

Staff Announcements:

- Ryan Behrens hired as Accountant, DHHS Team, February 2016
- Missy Bachus hired as Senior Financial Analyst, Systems team, February 2016

<http://gao.fo.uiowa.edu/contact-us>

GAO Announcements

- [New Corporate/Industry Sponsored Clinical Trial F&A rate](#) – 26%, effective July 1, 2016
- [A-133 Audit FY15 Single Audit](#)
- Other audit activity
- GAO moving – June 2016

Tracking Co-Investigator Budget/Expenditures

Established new [Guidelines](#)

Co-Investigator (Co-I): Senior/key personnel who collaborate with Principal Investigator (PI) in the development/ execution of project

Funding identified with a Co-I (more than just salary support) should be tracked in unique WhoKey subcomponent

- Established with the Co-I's Org Unit & Dept/Sub-Dept

Tracking Co-Investigator Budget/Expenditures

How are new subcomponents requested?

The PI/admin staff should email GAO to request new subcomponents

When requesting, provide:

- Co-Investigator name
- Budget breakdown
- Organizational unit, department/subdepartment to be assigned

Who is responsible for the financial management of subcomponents?

- Co-I: financial management of the subcomponent, including TDR reconciliation
- PI: all funding related to the project regardless of subcomponents that have been established

Research Subject Compensation

Overview of current [policy](#)~

Research Subjects can be paid with:

- Check
- Gift Cards
- Cash
- Other items of value

Any time UI faculty/staff handle the payment, [UI Cash Handling Policies & Procedures](#) apply

- Requires a certification process

Payments to Research Subjects

All payments require collection of information from the participant in advance of the research activity.

Payments > \$75, require a Research Participant/Substitute [W-9 form](#) to be completed. Form includes:

- Name
- U.S. address
- Social Security or Taxpayer Identification Number
- Mailing Address
- Amount paid or value of items given as compensation
- Citizenship (if not U.S. Citizen, the following information will be needed)
 - Immigration (visa) status
 - Tax residency country (may differ from citizenship country)
 - Permanent foreign address
- Signature (to certify information is accurate)

For payments \$75 or less, form is not required, but all the information but the SSN & signature must be collected

Research Subject Compensation

Form of Payment	Processed by	>\$75	\$75 or less
Check	Evoucher	Completed Research Participant/ Substitute W-9 form(s) should be faxed/hand delivered to AP	Attach recipient list (incl. name, citizenship*, mailing address) to Evoucher *additional info required
Gift Cards - allowed for U.S. Citizens only If the gift cards have not been issued to recipients when processing the PCard/EVoucher, the information must be provided to AP as soon as the gift cards are distributed.	PCard or EVoucher	Completed Research Participant/ Substitute W-9 form(s) should be faxed/hand delivered to AP Attach recipient list (incl. gift card #, value, issue date, recipient name, recipient address) to the PCard or EVoucher used to purchase the gift cards	Attach recipient list (incl. gift card #, value, issue date, recipient name, recipient address) to the PCard or EVoucher used to purchase the gift cards
Cash	Cash Advance requested through AFR	Completed Research Participant/ Substitute W-9 form(s) should be faxed/hand delivered to AP	Department must maintain the recipient list (incl. cash amount, cash distribution date, recipient's name, recipients complete mailing address)
Other Items of Value		Completed Research Participant/ Substitute W-9 form(s) should be faxed/hand delivered to AP	Department must maintain the recipient list (incl. cash amount, cash distribution date, recipient's name, recipients complete mailing address)

Payments to Research Subjects

Confidentiality

Research subjects are asked to provide basic information including name, mailing address and SSN

The information allows the University to meet IRS reporting obligations and precautions are in place to keep this information secure.

Subjects can waive receipt of payment/s should they wish to not provide identifying information. The Institutional Review Board requires this notification in the language of the Consent Form.

Subjects having a compelling need for confidentiality or a concern that a connection may be made between their identity and a particular research project may be paid from a general use departmental account.

- The identifying information and the use of institutional account 6240 will still be required.
- An adjusting entry to move expense totals from the general use account to the project account will then be made at the department level.

Payments to Research Subjects

Tax Considerations

- Non-resident aliens
 - Federal regulations require that appropriate tax must be withheld at the time of payment. The rate may vary from year to year.
 - At calendar year-end, a 1042S tax form is mailed to the individual to be used in preparation of his/her tax return.
- Non-employees
 - Research subject payments to non-employees exceeding a total of \$599 from all University of Iowa sources during any calendar year will result in a form 1099 (Miscellaneous Income) being issued to the individual with a copy sent to the Internal Revenue Service.
- Employees
 - Research payment to University of Iowa employees will be issued separate from an employee's monthly or bi-weekly payroll check. All research subject payments are taxable income, but the employee will only receive a 1099 Form at year end if the accumulation of payments exceeds \$599.

Payments to Research Subjects

UI – IT & IRB Considerations

- Identifiable subject information collected for Accounting purposes should be stored separate from research data.
 - Stored consistent with UI Institutional IT policies on protecting personally identifiable information.
<http://itsecurity.uiowa.edu/services/protecting-personally-identifiable-information>
 - The IRB should be informed what information will be collected and how personally identifiable data will be stored.

General Costing Considerations & Preparing for Close-Out

Why is it important for us to close out awards timely?

- Required in terms & conditions of almost every award
 - History of failure to meet conditions could result in additional requirements (more detailed financial reporting; add'l project monitoring; add'l prior approvals; delay in new funding)
- Risk of unallowable costs or costs that will not be reimbursed
- Federal agencies are under pressure to reduce expired grant accounts & unexpended funds
 - Report to Congress: Delays in closing out federal grants result in delays in identifying points in the grant management process where waste, fraud & abuse may be occurring...failure to resolve increases likelihood of continued waste, fraud & abuse.

General Costing Considerations & Preparing for Close-Out

Federal requirements

■ Costs must:

- Be allowable, reasonable, allocable & not specifically restricted by sponsor
- Be supported by adequate documentation
 - **what** was purchased
 - **where** it was purchased
 - **when** it was purchased
 - explain **why** it was purchased
- Be incurred during the period of performance, except for:
 - Pre-award spending, if allowed
 - Publication/printing costs incurred after the budget end date, but before closeout
- Be paid within 90 calendar days after period of performance

General Costing Considerations & Preparing for Close-Out

- Reports must be submitted within 90 days of end date
- Sponsor must be reimbursed for value of residual balance of supplies >\$5000
- Financial amounts included on FFRs (& other financial reports) must reconcile to GL
- For letter of credit, final expenditures reported on FFR must match the amounts reported in sponsor payment system

General Costing Considerations & Preparing for Close-Out

How to best prepare for Close-Out (for awards that allow at least 90 days)?

1. Monitor transactions regularly

- Review & reconcile TDRs monthly
- Take appropriate (& immediate) action to resolve errors & ensure documentation exists

2. Respond to GAO Notification Email

3. Contact sub-recipients to request final invoice

4. Review outstanding purchase orders

5. Verify all costs have been processed

- Change of Status' & other payroll adjs should be processed by the payroll cutoff of the 2nd month after end date
- Travel vouchers should be processed & paid within 2 months of end date
- CV's to move transactions from or to another account should be processed within 2 months of the end date
- Pcard charges should be included in the 1st billing cycle after the end date and then reconciled by the 18th of the following month.

6. Finalize sub-recipient final invoices

- Invoices due from subs within 60 days of end date; send to GAO immediately
- Approve in AP as soon as possible

7. Review [Universal Closeout Workbook](#) & respond to GAO by the deadline