Updates & Timely Information from Research Support:

- Office of the VCR
- RSC
- IRB
- IACUC
- HIPAA
- UAMS Library
- BioVentures
- Cost/Grants Accounting
- COI
- ORSP
- ORC
- DLAM
- OGSP
- CCTR/Core Facilities
- Medical Informatics
Pharmacogenomics Facility
Marjorie Beggs, PhD

Personnel

- Director - Susan Kadruber, PhD
- Manager - Marjorie Beggs, PhD
- Bioinformaticist - Vinay Raj, PhD
- Biostatistician - Ishwori Dhakal, MS
- Research Technician - Kate Steed, MS

Location

- Winthrop P. Rockefeller Cancer Institute, Room 338
- Beggs - 501-686-8412 office; 501-920-0984 cell
Core Services

- Isolation of RNA and DNA and RNA amplification
- RNA and DNA Agilent BioAnalysis
- Illumina Gene Expression Analysis by BeadArrays for human and mouse
- Illumina SNP/CNV analysis by BeadArrays for human. Currently have genotyped over 1,200 with the Human 1 million Quad Chip
- Sample preparation for high throughput sequencing
Core Services (cont.)

- High-throughput sequencing using the Illumina Cluster Station and Genome Analyzer IIx.
  - De novo or targeted resequencing
  - mRNA sequencing
  - Tag profiling
  - Small RNA discovery
  - ChIP-Seq
  - Sequencing-based Methylation Analysis
Core Services (cont.)

- Custom arrays for gene expression, SNP, etc with the BeadXpress Reader
- Bioinformatics and statistical support for all experiments performed by the Core
- Staff provided advice and assistance to all investigators interested in using the Core Facility to obtain quality results appropriate to the type of experiment
FY11 Audit of Effort Reporting System

- The UAMS Effort Reporting System audited in Feb-March 2011
  - Recommended that the faculty receive additional training on the effort certification process.
- The ‘attachment’ of effort certification and grant management stressed in the audit.
Audit Comments

- Effort System works well, but additional training should be required
- UAMS Policies should make Grants managers responsible for monitoring salary allocations when grant accounts are established
- Grant managers are responsible to ensure that salary/salary cap data is correct at grant close
- Departments must sign off that effort has been reviewed by grants administrators
Effort Training

- OMB Circular A-21 provides requirements for documenting salary and fringe expenses on federal grants.
- Personnel Costs make up as much as 70-80% of grant expenditures, but have no ‘invoice’ to support these costs.
- Semi-annual certification of effort spent on grant projects documents appropriate costs.
Doctor Y is paid $200,000 as his annual institutional base salary. (For six month reporting period, base would be $100,000) In the payroll system, Dr. Y was allocated 75% to a grant, and therefore $75,000 in salary expense was recorded on the grant.

6 month base $100,000 × 75% = $75,000
If Dr. Y certifies that he only spent 50% of his time on the grant, then the grant should have only been charged $50,000.

6 month base $100,000 \times 50\% = $50,000

Based on Dr. Y’s effort certification, the grant has been overcharged $25,000 in salary expenses.
UAMS Effort Reporting System

- UAMS effort system reflects what was actually paid to an employee based on salary distributions in payroll system.
- Employee ‘certifies’ that effort supported by these distributions is a fair reflection of the effort expended on the projects.
- Employee determines if effort actually spent on the project differs from that supported by the salary distributions.
  - Corrections made on the effort certification form.
### Effort Reporting System

**Certification Form**  
**University of Arkansas for Medical Sciences**

<table>
<thead>
<tr>
<th>College:</th>
<th>COM College of Medicine</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department:</td>
<td>COM MED Endocrinology</td>
</tr>
<tr>
<td>Reporting Period:</td>
<td>Jan 2008 - Jun 2008</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name</th>
<th>Text, Joe</th>
</tr>
</thead>
<tbody>
<tr>
<td>Emp. No.</td>
<td>814</td>
</tr>
<tr>
<td>Building No.</td>
<td>ACRC</td>
</tr>
<tr>
<td>Title</td>
<td>RESEARCH ASSISTANT</td>
</tr>
<tr>
<td>Title Code</td>
<td>O037.P</td>
</tr>
</tbody>
</table>

#### I. EFFORT FUNDED BY RESTRICTED SOURCES:

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Function</th>
<th>Account Number</th>
<th>Accounting Records %</th>
<th>Actual Effort % Here</th>
</tr>
</thead>
<tbody>
<tr>
<td>MMEE: R01AR0410794, Yr1 211, O'Brien</td>
<td>Organized Research</td>
<td>211</td>
<td>G1-11225-99</td>
<td>25%</td>
</tr>
<tr>
<td>CORE II, O'Brien, yr1, 211</td>
<td>Organized Research</td>
<td>211</td>
<td>G1-22209-99-02</td>
<td>25%</td>
</tr>
</tbody>
</table>

#### II. EFFORT FUNDED BY RESTRICTED SOURCES NOT LISTED ABOVE:

<table>
<thead>
<tr>
<th>Account Description</th>
<th></th>
</tr>
</thead>
</table>

#### III. EFFORT FUNDED BY UNRESTRICTED SOURCES:

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Account Number</th>
<th>Accounting Records %</th>
<th>Actual Effort % Below</th>
</tr>
</thead>
</table>

**TOTAL UNRESTRICTED**

1. 900 - Department Research
2. Instruction
   - 904 - Degree Students - On Campus
   - 906 - Degree Students - Off Campus
   - 908 - Non-Degree Students - On or Off Campus
3. 910 - Clinical Practice
4. 912 - Department-College Administration
5. 913 - Academic Support & Student Services
6. 916 - Professional Development
7. 918 - Public Service - Unrestricted
8. 920 - Institutional Support
9. 924 - Other

I hereby certify that, to the best of my knowledge, the above effort distributions are reasonable in relation to work performed.

MUST = 100 %

Signature: [Signature]  
Employee or Alternate Responsible Officer: [Signature]  
Date: [Date]
### I. EFFORT FUNDED BY RESTRICTED SOURCES

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<th>Account Description</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Actual Effort % Used:**
- 4.2
- 10
- 2
- 0
- 0
- 7
- 5

**January 2012:**
- 4.2
- 10
- 2
- 0
- 0
- 7
- 5

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<table>
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<tbody>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Deviations:**

- **A.** 605 - Development Research
- **B.** 604 - Degree Enroll - On-Campus
- **C.** 602 - Clin Fndng - All Activities
- **D.** 603 - Clin Fndng - All Activities
- **E.** 601 - Clinical Fndng - All Activities
- **F.** 606 - Clin Fndng - All Activities
- **G.** 607 - Clin Fndng - All Activities
- **H.** 608 - Clin Fndng - All Activities
- **I.** 609 - Clin Fndng - All Activities
- **J.** 610 - Clin Fndng - All Activities
- **K.** 611 - Clin Fndng - All Activities
- **L.** 612 - Clin Fndng - All Activities
- **M.** 613 - Clin Fndng - All Activities
- **N.** 614 - Clin Fndng - All Activities
- **O.** 615 - Clin Fndng - All Activities
- **P.** 616 - Clin Fndng - All Activities
- **Q.** 617 - Clin Fndng - All Activities
- **R.** 618 - Clin Fndng - All Activities
- **S.** 619 - Clin Fndng - All Activities
- **T.** 620 - Clin Fndng - All Activities
- **U.** 621 - Clin Fndng - All Activities
- **V.** 622 - Clin Fndng - All Activities
- **W.** 623 - Clin Fndng - All Activities
- **X.** 624 - Clin Fndng - All Activities
- **Y.** 625 - Clin Fndng - All Activities
- **Z.** 626 - Clin Fndng - All Activities

**Total Unrestricted:**

**MUSD - 100 %**

**January 2012:**

**MUSD - 100 %**
Correlation of Effort Corrections to Salary Corrections

- When a correction is made on an effort form, the department administrator is responsible for correcting the salary expense on the grant to match the certified effort.

- Grant accounts reviewed by the Cost Accounting to insure:
  - Salary corrections were made
  - Expense on the grants matches the certified effort
Effort Certification has been the greatest area of audit findings in the grant environment over the last 10 years.

Very important each employee reflect an accurate assessment of their effort on the certification form, so charges to the grant are substantiated.
Gift or Grant - Overarching Concepts

- A gift or contribution is an item given by a donor who expects nothing significant of value in return, other than recognition and disposition of the gift in accordance with the donor’s wishes.

- Grants are reciprocal in nature. Each party is giving and receiving something of relatively equal value in the transaction.

- U.S. Government (state or federal) money should always be treated as a grant.
## Examples of Indicators

<table>
<thead>
<tr>
<th>Category of Indicator</th>
<th>Factor Indicative of a “Gift”</th>
<th>Factor Indicative of a “Grant”</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Funder Statement of Mechanism</strong></td>
<td>Donor explicitly states that he or she intends the award to be a philanthropic gift.</td>
<td>Funding agency states in program announcement that the award is a grant.</td>
</tr>
<tr>
<td><strong>Technical or Scientific Data</strong></td>
<td>Funder does not require technical or scientific data to be given to them as a condition of the award.</td>
<td>Funder requires technical or scientific data to be given to them as a condition of the award.</td>
</tr>
<tr>
<td><strong>Performance Objectives</strong></td>
<td>Funder does NOT establish a strict and non-negotiable set of performance objectives. There is no time period associated with the use of the gift. (<em>Note: A philanthropic gift may be restricted in nature, but it does not dictate how the work will be accomplished.</em>)</td>
<td>Funder establishes a strict and non-negotiable set of performance objectives. There is a specified time period associated with the use of the funds or items, i.e. a period of performance, including start and stop dates.</td>
</tr>
</tbody>
</table>
Still Not Sure?

- Contact ORSP

- We will review the funding announcement, award terms and conditions, and/or contact the funding agency.

- Ask BEFORE you apply for the funds. It saves time, energy, and frustration once an award is made.
IRB Policy Updates

Key policies for research community:

- IRB Policy 1.4 – Definitions and Human Subject Determinations
- IRB Policy 10.3 – Protocol Content and ARIA Submission
- IRB Policy 15.1 – Elements of Informed Consent
- IRB Policy 15.4 – Non-English Speaking Subjects
- IRB Policy 17.2 – Cognitively Impaired Subjects

IRB Policy Updates

- Human Research Protections Program Plan
- Added links to UAMS Admin Guide Policies related to HIPAA for Research and CITI training requirements
- Retired several policies.

AAHRPP Site Visit

- Late Spring/Early Summer
Facility and Administrative (F&A) expenses and recovery for UAMS Organized Research Fiscal year - FY09

- Data provided from FY09 F&A Proposal and UAMS financial systems
- Organized Research includes research grants separately budgeted and accounted for
- Organized Research excludes Clinical Trials, Department Research, and Public Service
**FY09 Facility and Admin Cost Rate Proposal**

UAMS Institutional Costs supporting Organized Research

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building Depreciation</td>
<td>$1,797,977</td>
</tr>
<tr>
<td>Equipment Depreciation</td>
<td>1,025,025</td>
</tr>
<tr>
<td>Building Interest</td>
<td>632,241</td>
</tr>
<tr>
<td>Operations &amp; Maintenance</td>
<td>5,968,914</td>
</tr>
<tr>
<td>Library</td>
<td>656,727</td>
</tr>
<tr>
<td><strong>Total Facilities Costs</strong></td>
<td><strong>$10,080,884</strong></td>
</tr>
<tr>
<td>General Administration</td>
<td>$3,856,128</td>
</tr>
<tr>
<td>Sponsored Program Administration</td>
<td>2,303,092</td>
</tr>
<tr>
<td>Departmental Administration</td>
<td>6,579,802</td>
</tr>
<tr>
<td><strong>Total Administrative Costs</strong></td>
<td><strong>$12,739,022</strong></td>
</tr>
</tbody>
</table>

**Total F&A Costs Supporting Organized Research for FY09** $22,819,906
Comparison of F&A Expense to F&A Income

- Total FY09 F&A Expense: $22,819,906
- Total FY09 F&A Recovery: $13,573,649
- Unreimbursed F&A Cost: $9,246,257
FY09 Calculated, Negotiated, and Effective F&A Rates for UAMS Organized Research

- FY09 Calculated F&A Rate (uncapped) 58.43%
- FY09 Negotiated F&A Rate (capped) 47.00%
- FY09 Effective F&A Rate (actual) 34.76%
F&A Recovery Returned to Colleges

- Total F&A Recovery $13,573,649
- Distributed to Colleges $2,007,818
- Recovery Percentage Returned to Colleges for FY09 roughly 15%
Where is this 15%?

- F&A Recovery is returned to the colleges through the annual budgeting process as part of the general budget supporting the college.
- General budget supports equipment purchases, CORE operation subsidies, start-up and bridging accounts, salary incentive plans, etc...
Bottom Line

- “It costs money to do research…”
- UAMS incurred roughly $23 Million in expenses supporting Organized Research in FY09
- UAMS recovered less than 60% of these costs from Organized Research projects in FY09
- Even with a significant under recovery of these costs, the Campus returned over $2 Million to the colleges to further the support of research.
Next RESIN

- **May 27, 2011 @ 1:30p.m.**
- **Location** - Walton Auditorium, Winthrop P. Rockefeller Cancer Institute, 10th floor
- All RESIN presentations archived on the UAMS Research website
  - [http://www.uams.edu/research/RESIN_Achive.asp](http://www.uams.edu/research/RESIN_Achive.asp)