OSR Monthly Meeting

June 18, 2019 (Evanston) &
June 20, 2019 (Chicago)
AGENDA

• OSR Announcements
• Cost Transfers: Best Practices
• Just-in-Time Process
OSR Announcements

• Corporate Contracts Team Staffing:
  – MTA/DUA Coordinator Monique Drones (who came to OSR from CCM) started June 3rd
  – Senior Contracts Officer position opening is posted; we hope to have someone in place sometime in August
Cost Transfers: Best Practice Basics
What is a Cost Transfer?

• A cost transfer is the assignment of an expense (charge) to a federally or non-federally funded chart string that was initially recorded on another chart string
• Also referred to as “journals”
• If processed over 90 days from the original charge, cost transfers are riskier and require more documentation and approvals
Guiding Principles

• Are for **correcting errors**; must **not** be used as a means of managing available cash balances. Project funds are not interchangeable; the integrity of each grant account must be maintained.

• Must be **well documented** and adhere to Cost Principles: Reasonable, Allowable, Allocable, Consistent

• Costs applicable to several projects **cannot** be charged solely to a single project

• Costs not allocable to a project **cannot** be charged to that project (even temporarily)
Cost Transfer Red Flags

• Transfers made over 90 days after the original charge
• Transfers without a full explanation or “cookie cutter” explanations (e.g., “to correct error”)
• No supporting documentation / attachments
• Transfers among “closely related” projects
• Grant to Grant transfers
Cost Transfer Red Flags (Continued)

• Frequent cost transfers in the same unit (should be rare, not a business process)
• High volume of transfers on a specific award (especially during the last month / near end of project period)
• Patterns in “route” (mostly onto, and rarely off of sponsored projects)
• Corrections to corrections
• Repeating the same mistake multiple times
## Risks of Non-Compliance

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<th>Issues</th>
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<td>2004/ NIH</td>
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<td>Faculty time &amp; effort overstated</td>
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<td>Harvard University</td>
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<td>Government billed for salaries &amp; expenses unrelated to federal grants, self reported</td>
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<td>Effort reporting, cost transfers, payroll dist.</td>
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<td>University of Alabama at Birmingham</td>
<td>Apr 2005/ NIH</td>
<td>Research work overstated, Medicare billed for research</td>
<td>$3.9 million</td>
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<tr>
<td>The Mayo Clinic</td>
<td>May 2005/ NIH, others</td>
<td>Cost allocation, cost transfers, inadequate accounting system</td>
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<td>St. Louis University</td>
<td>July 2008/ NIH, CDC, HUD</td>
<td>Supplemental compensation, effort reporting</td>
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<td>Yale University</td>
<td>Dec 2008/ Multiple agencies</td>
<td>Cost transfers, summer salary charges, effort reporting</td>
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Prevention is Preferred!

• Frequent Cost Transfers indicate an opportunity for improvement in business processes

• Determine the root cause and take corrective actions to minimize cost transfers
  – Establish pre-award chart strings when appropriate
  – Establish a financial plan that enables you to proactively charge expenses to the correct chart strings from the outset
  – Communicate with Payroll, recharge centers, and other units that process expenses on your unit’s sponsored projects
Timeliness and Closeouts

• Submitting necessary cost transfers in time for reporting is a major consideration as the government has tightened its closeout processes (e.g., Payment Management System)

• Deadlines for reporting expenses became tighter and more strict
  – Expenses need to be reconciled by, not after, the end date of the sponsored project.
  – If submitted after the project end date, it may not be possible to include cost transfers on the final report, resulting in inability to charge the grant for valid expenses.
A common format for 90-day memos was developed to be used with a variety of transaction types. The boxes in this slide summarize the memo questions applicable to both salary and non-salary transfers.

- Salary cost transfers are processed in myHR.
- Non-Salary cost transfers are processed in NUFIN.
- Both require strong justification and complete documentation.
Over 90 Day Justification Memo (Part 1)

1. Why was this expense originally charged to the chart string from which it is now being transferred? Or, why was this expense incurred (if not yet posted)?

2. Why should this charge be transferred/posted to the proposed receiving chart string? (For transfers, a correlation must be drawn between the initial charge and the chart string to which it is being transferred)

3. Why is this cost transfer/posting being requested more than 90 calendar days after the date of transaction on a budget statement/original occurrence?

4. What action is needed to eliminate the future need for cost transfers/postings of this type? Is this action being taken?
For over 90 day transfers of exempt salary, review the effort report to make sure it supports your request. If the quarter has been released, effort should be certified before submitting cost transfer journals.

If sponsored projects will be impacted, PI signature is required.

5. Salary transferred to sponsored projects must be supported by timely certified effort reports. For the salary charged to sponsored projects, have you certified effort for the quarter in which the transfer/charge occurs?

☐ Yes ☐ No If yes, attach the certified effort report.

Name of Preparer (type or print) ________________________________

Signature of Preparer / Date ________________________________

Signature of Supervisor or Principal Investigator / Date ________________________________

Signature of Dean’s Office, Vice President, or Designee / Date (not needed if submitted with an online payroll journal in myHR) ________________________________
Consistency is key!

• Confirm that certified effort (if applicable), requested transactions, and journal reason (under 90 days) / memo (over 90 days) are consistent with each other- they should tell the same story.

• Tell the story and review justification in the mindset of a third party
  – If you weren’t familiar with the situation, could you understand what happened based on the documentation, and would the requested transactions/explanation seem reasonable and appropriate?
Fiscal Year Deadlines

• Adhere to submission deadlines provided by Payroll, Dean’s Offices, and Cost Studies/ASRSP so that your transactions can post in the correct fiscal year (FY).
  – If received late, non-grant transfers may be either rejected or post in the subsequent FY, resulting in inaccurate balances on Cognos reporting (may show a higher or lower balance in a given FY)
  – If grant transfer requests are late, it may result in loss of sponsored funds

• Recommend submitting all >90 day journals for the current FY to your Dean’s Office ASAP (as soon as you identify the need)

• Keep a close eye on June-August salaries and award budgets – correct errors within 90 days as much as possible
Salary Cost Transfers
If there are differences between salary charged and actual effort / work on sponsored projects:

- **MANDATORY:** If a sponsored project is overcharged, you **MUST** submit a cost transfer journal to remove the overcharge.

- **OPTIONAL:** If a sponsored project is undercharged, you **MAY** be able to submit a cost transfer journal to recoup the difference (also review salary cap, budget, and sponsor/award terms & conditions).
After logging into ERS, use the Search Employee Effort Forms feature on the home page to search by employee name or ID.
Verify Required/Allowed Transactions Using Effort Report*

• Compare Payroll and Certified Effort
  – If Payroll % is greater than Certified %, the account may be overcharged.
  – If Payroll % is less than Certified %, the account may be undercharged.

• Generally, Certified % - Payroll % = Transaction %
  – Additional considerations apply if over the cap and/or over one year from original charge
  – Generally no new charges are allowed to sponsored accounts over one year; however overcharges must be removed regardless of time frame

*For exempt faculty / staff, review available effort reports – all must be certified. For non-exempt staff (timecards, no effort reports) and exempt faculty / staff for which effort reports are not yet available, confirm work / effort with the PI / employee supervisor.
Example

- **60012345**: 70% - 63% = 7% may be charged
- **Journal Transactions**:
  - 610-9991110-60012345: +$1,876
  - 110-9991110: (-$1,876)

<table>
<thead>
<tr>
<th>Commitment Planned</th>
<th>Payroll</th>
<th>Accounts</th>
<th>Description</th>
<th>Pre Review Cost Transfer</th>
<th>Pre Review Cost Sharing</th>
<th>Pre Review Effort</th>
<th>Post Review Cost Transfer</th>
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<td>Sponsored Subtotal</td>
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<td>7%</td>
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<td>$18,676.00</td>
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<td>Non-Sponsored Accounts</td>
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<td>$26,796.96</td>
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<td>$26,796.96</td>
<td>100%</td>
<td>$26,796.96</td>
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</table>

Click 100% (the total base salary) to view individual payroll transactions
Payroll Journal Workflow

- Online over 90 day journals must be approved by your Dean’s office no later than Wednesday evening in order for them to be approved by Effort/ASRSP in time for Thursday GL processing.
- Journals approved by the Dean’s office after Wednesday will be processed on the following week’s GL.
- If a journal is approved by the Dean’s office on Thursday and needs to be rushed, please contact your Effort Coordinator and GCFA as soon as possible to request special review. We will accommodate if possible, but same day processing is not guaranteed. Please minimize rush requests by submitting journals timely.
90 Day Threshold / Online Approvals

• 90 Day Threshold
  • A journal is Over 90 Days when more than 90 days has passed between the journal’s Start Date and the date of entry (e.g. Journal Start 9/1/18, entered on 12/1/18)
  • If a journal is approaching 90 days old, you have the option to enter it as an over 90 day journal (useful if you think it may not be fully approved before 90 days is reached)

• Online Approvals
  • Approval of a journal also implies approval of the attached documents, if you have the authority to do so
  • Over 90-Day biweekly and stipend journals with a sponsored account will route to Effort Reporting, but will be “approved” without Effort review and passed to ASRSP
Journal Entry Rules

• Valid chart string approvers (PTAs) and School Approvers must exist
• Project and account codes must be open to allow the transfer
• Journals must be separated by quarter
  – If projects have different begin/end dates falling in the same quarter, you may need to complete more than one transaction set for the same quarter
• Online entry cannot be used for emeritus funding, transfers between payroll and scholarship/stipend accounts, transfers over 12 months old, or over 90 day temp journals (under 90 temp journals can be submitted online).
>90 Day Salary Journals: Required Documentation

- Over 90 Day Memo with Preparer & PI Signatures
- Certified Effort Report(s) if applicable (exempt payroll) and available (quarter has been released and the initial expected due date has passed)
  - Pre and Post Review Summaries are not sufficient as documentation
- Individual Deans’ Offices may require additional documentation
Documentation Considerations

• Since uploads cannot be deleted, care must be taken to ensure only relevant and complete information is attached

• Approvers will reject transactions if documentation is insufficient or unreasonable
  – “The PI told me it was okay.” / “I just found out the grant has 10K left that I need to spend down!”
  – Certified Effort doesn’t support the transactions
  – Conflicting documentation – the memo explanation doesn’t match the transactions requested
  – Missing preparer or PI signatures on memo

• Upload only what is necessary to justify your request
  – Remember, all uploaded documentation is permanently stored with the processed journal record
Journal Deletion

• Journals are deleted if:
  – The transaction is denied by any approver
  – Under 90 day journal has become over 90 days without final approval
  – Over 90 day journal has passed three months from entry without final approval

• When a journal is deleted:
  – The Data Enterer is notified only if a journal is denied by an approver
  – The transaction must be re-entered, if appropriate to do so (there is no copy function)
Salary Cost Transfer Resources

• Under 90 Day workflow and instructions: https://www.northwestern.edu/myhr/admin/updates/hrs102-entering-payroll-journals.pdf

• Over 90 Day workflow and instructions: https://www.northwestern.edu/myhr/admin/updates/90-day-journals.html

• Over 90 Day Best Practice Guides: http://www.northwestern.edu/coststudies/salary-cost-transfers.html
Non-Salary Cost Transfers
Error vs Cost Overrun

• Accounting Error
  – A non fraudulent (unintentional) discrepancy
    • Error of Omission: intended transaction is not processed
    • Error of Commission: a transaction is processed in the wrong amount and / or on the wrong chart string

• Cost Overrun
  – More is spent than was awarded
  – Expenses are valid but there aren’t enough funds to cover them
Correcting Accounting Errors

• Mechanism: NUFIN Correction journal prepared by department / reviewed and approved by ASRSP GCFA. Must include:
  – Strong Justification: Explain what is being corrected, why charges were incorrect originally, and why it is appropriate to charge the receiving account.
    • If over 90 days old, explain why the correction is late, and describe your action plan to prevent late transfers in future.
  – Complete Documentation: evidence supporting the transaction; what was purchased, along with when, where, by whom, amount, etc. Examples:
    • Invoices, receipts, purchase orders, etc.
    • Related email correspondence
    • Balance statements outlining costs
Special Corrections

- Cost transfers involving Travel, Human Research Subject ("HRS") Payments, Consulting, Center for Comparative Medicine (CCM) and Subcontracts require additional documentation
  - Travel: include full expense report
    - Examples: receipts, agenda, proof of attendance
  - HRS: include proof of distribution
    - Examples: subject payment log, signed receipt forms
  - Consulting: include all documents submitted in the NUFIN Payment Request ("PRQ")
    - Examples: consulting form, invoices
  - CCM: include written pre-approval from Lorraine Runge (l-runge@northwestern.edu / 312.503.0888)
  - Subcontracts: discuss with GCFA & SubK team member before submitting, to avoid duplication & errors, and to confirm necessary backup docs
Correction at Point of Origin

• Important: corrections should be made in the system where the error originated
  – myHR for salary and fringe
  – SES for graduate student tuition and stipend
    • If there is a stipend correction, it must also be updated/journaled in myHR
    • It is okay to cost share tuition and leave payroll on the award, but if graduate student payroll/stipend is removed, related tuition must be removed also.
  – NUFIN for purchases made by requisition, purchase order, ProCard, or expense report
    • McGaw fellows are paid by requisition, so their stipends can be corrected in NUFIN
Roles & Responsibilities

• **Preparer**: Department Administrator
  – Gathers complete documentation
  – Writes justification addressing Who, What, When, Where, and Why
  – Enters valid and appropriate chart string(s)
  – Enters the cost transfer in NUFIN

• **Approvers**: Departments (Levels 1 & 2), Central Offices (Level 3 - School, Level 4 – ASRSP/Accounting Services)
  – Confirms compliance with University policies and sponsor terms and conditions (Levels 1-4)
  – Reviews justification & documentation for appropriateness and completeness (Levels 1-4)
  – Reviews accounting balances and fund sources (Level 4-ASRSP if sponsored, Accounting Services if non-sponsored)
  – Approves the cost transfer entered in NUFIN (Level 4-ASRSP if sponsored, Accounting Services if non-sponsored)
Journal Date Determines Approval Deadline

Notes Regarding Journal Date

- Please take care to choose the appropriate Journal Date to reflect the month of activity.
- The selected Journal Date will represent the accounting month in which the transaction is posted.
- The system default Journal Date will reflect the current date of entry - this is particularly important around month and fiscal year end when two accounting periods are open.
- The system will not allow entries using Journal Dates that reflect a closed accounting month.
- Please reference the Monthly Closing Calendar for cut-off dates.

Northwestern University
NUFinancials General Ledger Closing Schedule
Fiscal Year 2019

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<th>Fiscal Year</th>
<th>Accounting Period ¹</th>
<th>Month</th>
<th>Date</th>
<th>Weekday</th>
<th>Date</th>
<th>Weekday</th>
<th>Date</th>
<th>Weekday</th>
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<td>Tuesday</td>
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<td>Wednesday</td>
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<td>Thursday</td>
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¹ Upload Journal Spreadsheet / Recharge submission deadline * by 10:00 AM
² Deadline for Portal journals & NUPortal locked at 5:00 PM * *
³ Reporting Available *

Key Components

Please make sure to:
A) Include Correct Journal ID
B) Provide Great Justification
C) Attach Documentation

A
- **Journal Purpose**
  - Correct Expense
  - Correct Revenue

B
- **Original Journal Detail**
  - Original Journal ID: 
  - Transaction Date: 
  - Source: 

C
- **Reason / Description (200 characters allowed)**
  - Justification belongs here. If there isn’t enough room, write the full justification and attach it to the journal, then reference that document here.

- **File Attachment (Size limit 5MB each, 20MB total)**
  - Attachment

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Northwestern | RESEARCH
This is what Approvers see:

**Cor Exp; 09/26/2017; COR; Over 90 Days**

Strong justification should be visible here, in addition this journal is indicating it is over 90 days old. Please review that the 90 day form has all questions answered and is signed by PI.

201.98 USD

- Header is pending your approval

**Summary**

- Source: COR
- Journal Date: 03/20/18
- Ledger Group: ACTUALS
- Entered by: [Redacted]
- Adjusting Entry: Non-Adjusting Entry

**Additional Information**

**Attachments**

- View Attachments (3)

**Lines**

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

Verify...Is this transaction within the Grant period? Does the grant have the funds to pay for this?
Correcting Cost Overruns

• Mechanism: NUFIN Journal processed by ASRSP (non-salary expenses only)
  – Provide a non-sponsored chart string to ASRSP; GCFA will process and document a journal to remove deficit expenses
  – Deficit due to salary expenses generally should be corrected in the original System of Record (myHR) to maintain system and data integrity (see Salary Cost Transfers section of this presentation for more information)

• Pay special attention to closeout deadlines to avoid forfeiture of allowable costs
  – Please address cost overruns within 15 days of the award reporting deadline or 60 days after the award ends, whichever is earlier
Order of Precedence: Removing Costs due to Overrun

1. Non-Tuition/Non-Payroll
2. Tuition
3. Payroll
Scenario A

• **Question:** A fellowship that pays for stipend and tuition up to $10,000 has posted allowable costs totaling $11,000. What should the department do to correct this situation?

• **Answer:** Move $1,000 of tuition via SES to a non-sponsored chart string; be sure to explain that it is deliberate cost share. Since you are purposely cost sharing from a non-sponsored source, you do not have to move an equal amount of stipend.

• **Caution:** Do not move the tuition to another sponsored project – this is unallowable.
Scenario B

**Question:** A research grant for $10,000 pays for salary, fringe and supplies, but allows only 10% F&A. It has a cost overrun of $1,000. Posted expenses include $450 in chemicals (supplies). What should the department do to correct this situation? Hint: the direct cost deficit is $909.09.

**Answer:** The department can ask ASRSP to process a correction journal for up to $450 for the chemicals. The balance ($459.09) must be journaled from salary and fringe in myHR; make sure to use the correct fringe benefit rate. F&A is removed along with the direct costs.

**Caution:** Do not move the salary to another sponsored project with no certified effort/fulfilled activity – this is unallowable.
Questions?
Contacts

Office of Cost Studies
(Salary)

Erin Farlow
Senior Research Financial Administrator, Chicago
312.503.0323
e-farlow@northwestern.edu

Accounting Services for Research and Sponsored Programs (ASRSP)
(Non Salary)

Kathy Mustea
ASRSP Assistant Director, Chicago
312.503.0862
k-mustea@northwestern.edu
Just-in-Time Process
What is Just-in-Time (JIT)?

As per NIH Grants Policy Statement: Just-in-Time Procedures

- JIT: Submission of certain elements of a competing application to be deferred until later in the application process, after review but before award

- Applicant responsibilities:
  - Verify the accuracy and validity of all administrative, fiscal, and programmatic information submitted through the JIT process
  - Promptly notify NIH of any substantive changes to previously submitted JIT information up to the time of award. For example:
    - Other Support changes that could lead to budgetary and/or scientific overlap or effort commitment >12 person-months for any Key Personnel
    - Changes in the use or approval of vertebrate animals or human subjects
  - Establish and maintain the necessary processes to monitor compliance and inform NIH of any problems or concerns
    - Failure to address changes to JIT submissions prior to award does not diminish applicant's responsibility to address changes post-award by submitting a prior approval request to NIH
Typical JIT Items

Any sponsor can request information prior to award. Some examples of what may be required:

• Revised budget (and sometimes scope)
• Representations and certifications
• Updated other support or current and pending documentation
• IRB and IACUC approvals
• Public release abstract
Budget Revisions

• If a reduction 20% or greater is assessed by the sponsor a revised scope of work is required
• Utilize the change request module to submit the revision to OSR
• Remember to include the due date if the sponsor requires submission within a specific window
Representations & Certifications

• These can be extensive and require OSR to work with several offices across campus
  – Office of Equity
  – Risk Management
  – COI

• Submission of University-negotiated F&A and fringe benefit rate agreements
Other Support

• Sponsor specific - not all agencies require an updated document
• Used to assess commitment, scientific, budgetary overlap
• Reminder: All sources of support must be listed
Tips

• If a request is received with unreasonable deadlines contact your Grants Officer
• Start early!
  – If the application receives a fundable score, remind the PI to start the institutional compliance processes ASAP - compliance takes time!
• Ways that pre-award/JIT info is submitted
  – NIH: eRA Commons
  – NSF: Fastlane or email
  – DOE: PAMS
  – DoD: Typically email
  – Foundations: Email or proposal central
IRB & IACUC JIT
IRB JIT

• **No** JIT specific IRB process. Researchers have to submit their protocol and all participant-facing documents and data collection instruments as usual
• Get your project in the system as soon as possible
• If IRB approval does not happen when the package needs to be sent in, OSR will put some version of ‘it is submitted and IRB approval will be forth coming’ at a later date.

**Note:** NSF does have a .118 equivalent process for development projects. Work with the IRB to see what you need to submit.
Institutional Animal Care & Use Committee (IACUC) Office

Paul Mireles
IACUC Specialist
IACUC Just in Time (JIT) PI Roles and Responsibilities

- When should I start my protocol for JIT?
  - It is recommended that you begin working on your protocol as soon as you receive automatic notice that you might receive funding.

- What needs to be included in the submission?
  - The entire grant should be attached to the protocol on the protocol attachment page in EIACUC.

- Are there any time lines to consider?
  - If the protocol requires FCR (See IACUC Policy) the submission should be submitted 10 days before the third Thursday of each month.

- Notify IACUC office of any deadlines from the funding source.

- If you have any questions please contact IACUC Office at acuc@northwestern.edu.
IACUC Just in Time (JIT)-IACUC Office and Committee Role

• The IACUC Office will conduct a pre-review of the submission to ensure completion, and notify the IACUC Chairs and Subcommittee review team of the JIT submission.
  – During this time any deadlines communicated to the IACUC office from the funding source are sent to the Chairs and sub-committee reviewers.

• Congruency Review and Designated Member Review are completed concurrently to reduce turn around time.

• The minimum turn around time is three business days, mandated by our Office of Laboratory Animal Welfare Assurance, however, the reviewers can take the full eight business days if needed to complete their review.
  – If the review requires FCR the reviewers or chairs can call an emergency meeting depending on deadlines and meeting dates.
IACUC Review: Animal Work at NU

PI submits the Animal Study Protocol (ASP) to the IACUC

ASP is reviewed by IACUC coordinator for completeness

ASP is sent for review by the Committee

ASP may require clarification or modification

ASP is approved

 Revised ASP is returned to the IACUC for re-review

 If necessary

ASP is returned to the PI for revisions and resubmission

PI Action

IACUC Action

Congruency Review (if federally funded)

Bubble Color Legend

PI Action is Required

IACUC Action

Process continues until Reviewers are satisfied
IACUC Just in Time Collaborations with off site animal work

• The process of sub-contracts remains the same with slight variation.
  – PI Role is to submit all required documentation from the sub-site including:
    • Full Animal Protocol
    • Approval Letter
    • USDA Reports when required.
    • Sub-site representative to complete IACUC Agreement to support the collaboration.

• The IACUC Functions remain the same.
Collaborations:
Review Off Site Animal Work

1. Submit the collaborator protocol & approval letter
2. Congruency Review (if federally funded)
3. Reciprocal review of collaborator protocol
4. NU IACUC accepts collaborator IACUC approval
5. Initiate IACUC Agreement (MOU)

Bubble Color Legend

- PI Action is Required
- IACUC Action
Questions?
Thank you for joining us!

Find monthly meeting presentations on the OSR website at: https://osr.northwestern.edu/training/presentations