



TEXAS TECH UNIVERSITY  
HEALTH SCIENCES CENTER™  
EL PASO



TEXAS TECH UNIVERSITY  
HEALTH SCIENCES CENTER™  
EL PASO

# **Grant Financial Management Workshop**

April 26, 2016

Contracts and Grants Accounting



# Contracts and Grants Accounting Office

- Marcos Armendariz, Unit Associate Director
- Lupe Alvara, Lead Analyst
  - Federal Grants and Contracts (Federal Direct, Federal Pass-Through, Federal Clinical Trials, and Federal Financial Aid)
- Monica Duarte, Lead Analyst
  - State and Local Grants and Contracts and Industry-Sponsored Clinical Trials
- Veronica Armendariz, Lead Analyst
  - Private Grants and Contracts and Other Restricted Funds (Gifts, Endowments, Scholarships, Loans, Auxiliary, TTFI, Unexpended Plant)



## Workshop Agenda

- New Fund Request Guidance
- Grant Closeout Procedures
- Available Cognos Reports
- Clinical Trial Financial Management



TEXAS TECH UNIVERSITY  
HEALTH SCIENCES CENTER™  
EL PASO

# **New Fund Request Guidance for Sponsored Projects**



# New Fund Request System Overview

- The new fund request system is used to request a new fund.
- Anyone can request a new fund; there's no special security access required.

The screenshot shows the Texas Tech University Health Sciences Center WebRaider website. The navigation bar includes links for Home, F&A Work Tools, Available Budget, News, Banner, HSC El Paso Finance, and HSC El Paso Employee. The main content area is divided into several sections:

- BUSINESS AFFAIRS**
  - Business Affairs Home
  - Calendar
  - Contacts
  - Helpful Links
    - Approval Tracking System (ATS)
    - Cognos Connection
    - Contract AR System
    - ePrint
    - Finance User Group
    - Gateway
    - MPIP Distribution
    - Laserfiche Weblink
    - TEAM App
    - Xtender
    - Newsletter Subscription
  - Policies and Procedures
  - Reports
- ACCOUNTING**
  - Accounting Home
  - Announcements
  - Contacts
  - Forms
  - Helpful Links
    - Financial Transaction System (FITS)
      - Financial Transaction System (FITS) Training
    - Financial Manager Change Request
      - Financial Manager Change Request Information
    - New Fund Request** (highlighted with a red box and a red arrow pointing to it)
  - Policies and Procedures
  - Reference Material
  - Reports
- APPLICATIONS DEVELOPMENT**
  - Applications Development Home
  - Announcements
  - Contacts
  - Helpful Links
  - Reference Material
- BUDGET**
  - Budget Home
  - Announcements
  - Contacts
  - Forms
  - Helpful Links
    - Budget Revision System
    - Budget Prep System
    - Fringe Projector
    - Finance User Group
    - Labor Redistribution
  - Reference Materials
  - Reports
- CONTRACTS AND GRANTS ACCOUNTING**
  - Contracts and Grants Accounting Home
  - Announcements
  - Contacts
  - Forms
  - Helpful Links
    - Effort Certification and Re Techn
  - Policies and Procedures
  - Reference Materials
  - Reports
- FINANCE SYSTEMS MANAGEMENT (FSM)**
  - Finance Systems Management Home
  - Announcements
  - Contacts
  - Forms
  - Helpful Links
    - Property Inventory
  - Policies and Procedures
  - Reference Materials



# When is a new fund needed?

- All sponsored projects should have a separate fund created in order to properly track and segregate the financial activity and budget specific to a grant/contract.
- Most grants/contracts will only have one fund for the duration of the project, with a few exceptions:
  - If it's a federal direct grant and the federal cash drawdown method changes during the project, a new fund might be required for the affected project period.
  - If it's a pass-through grant, regardless of whether it's federal, state or private, and the pass-through entity imposes unusual restrictions on how a carry forward amount can be used or demands a clear separation of budgets between grant years, then a new fund might be required for each grant year.
  - If there is substantial financial reporting required by grant or contract year, a separate fund for each project year might be required.
  - If there are multiple billing method requirements or the billing method changes from one project period to another (e.g. cost reimbursement to fee-for-service), a separate fund will be required for each billing method.
- An amendment, revision, or subsequent notice of award for an existing project does not constitute a new grant/contract, so there might not be a need to set up a new fund.



# NFR Guidance: Main Fund Form

- Some special cases have a prefix added to the fund name for quick identification. For example:
  - “CPRIT” for CPRIT grants
  - “CS” for cost share funds
  - “SEED” for SEED and SARP grants
- Sponsored Project Type
  - Select “SP” if NFR for grants/contracts and “CT” for clinical trial agreements
  - Select the appropriate cost share classification if NFR for cost share fund (mandatory/voluntary committed, salary cap, voluntary uncommitted)

Organization Information  
New Organization requests must be submitted to the Budget Office.  
Organization:  Organization Name:

Fund Name:  Include the FOP if updating

Fund Name, Abbreviated:  Limit to 35 characters Prior Year FOP:  If Applicable

Fund Objective/Purpose:

Use of Funds - Expenses Not Allowed:

Fund Manager TechID (R#):

Source of Funds: May not commingle unlike revenues or transfers  
 Revenues  Transfers

Revenue  
Primary Account Type:  Secondary Account Type:

Transfers

|   | Chart                | Fund                 | Orgn                 | Prog                 |
|---|----------------------|----------------------|----------------------|----------------------|
| 1 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 2 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Further Explanation:

Campus:  Alternate FOP For Overages:

School / Division:  Department:

Program:

Will there be any sale of goods or services to people outside of TTUHSC?  
 Yes  No

Is this fund being created due to the establishment of a new student/course fee?  
 Yes  No

Is this a cost share fund?  
 Yes  No

Sponsored Project Type:

Attach Forms:

There are no attachments.

Callouts:

- Enter org code for department housing sponsored project.
- Fund name should be a shortened form of the project title
- Revenues for external funding and transfers for internal funding (SEED and SARP grants)
- Alternate FOP for research grants must have program code 20.
- Answer yes when requesting a new cost share fund
- Select sponsored project or cost share attribute
- Attach required documents
- Use this text field to enter important comments related to special circumstances





# Required Attachments

- OSP Route Sheet
- Award Letter, Signed Award Agreement, or Executed Contract
- Grant/Contract Budget
  - Internal Budget and Budget Justification should also be attached if available
- Grant Application/Proposal
  - This is especially required for grants from private sources since the award letter/agreement is usually very short with a reference to the grant application/proposal for details and accountability



# NFR Guidance: Research Form

- Purpose of the first six questions is to capture data to determine whether the new fund being requested under research program code 20 should be classified as Organized Research for the F&A cost proposal.
- Research type and area of study data elements are used to complete the annual THECB research expenditures report and the NSF Higher Education R&D Survey.

## HSC Restricted Research Fund Request Form

### Notification Center:

This section is to be used to document the determination that the funds qualify as restricted research.

Definitions and guidance from the Texas Higher Education Coordinating Board (THECB) are available at: <http://www.thecb.state.tx.us/reports/Docfetch.cfm?Docid=1003&Format=PDF>

Is research funding awarded to/received by TTUHSC based on a competitive award process?

Yes  No

Is research externally funded (i.e. funding received from a source outside of TTUHSC)?

Yes  No

Is there a budget that requires specific accounts for spending, for example payroll, supplies, etc?

Yes  No

Is there a specified period of time during which research/spending should occur (i.e. project period)?

Yes  No

Is there a specific commitment regarding deliverables and/or level of personnel effort required?

Yes  No

Is a report required at the end of the project that summarizes results and/or conclusions?

Yes  No

Is this fund subject to Peer Review?

Yes  No

Select One:

- Applied
- Basic
- Developmental

Select One:

- Biological Research
- Medical Research
- Education
- Evaluation

Select All That Apply:

- Aging
- AIDS
- Cancer
- Cardiovascular
- Child/Human Development
- Diabetes
- Health Disparity
- Mental Health
- Obesity
- Hispanic/Border Health
- Rural Health Disparity
- Other:

Prev

Next

Save



# Research Definitions

- Definition of research from the Texas Higher Education Coordinating Board can be found at <http://www.thecb.state.tx.us/reports/PDF/2331.PDF>.
- Research and Development definition from OMB Uniform Guidance 2 CFR Part 200.87: “Research” is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. “Development” is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.
- The National Science Foundation divides R&D activities into the following three categories:
  - Basic Research – Undertaken primarily to acquire new knowledge without any particular application or use in mind.
  - Applied Research – Conducted to gain the knowledge or understanding to meet a specific, recognized need.
  - Development – The systematic use of the knowledge or understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including the design and development of prototypes and processes.



# When should a project be classified as research?

- Examples of research projects:
  - Awards to University faculty to support R&D activities
  - External faculty “career awards” to support R&D activities
  - External funding to maintain facilities or equipment of a center or facility that will be used for R&D
  - External support for the writing of books, when the purpose is to publish R&D results
  - Clinical trial agreements
  - Curriculum development projects if the primary purpose of the project is developing and testing an instructional or education model through appropriate research methodologies
  - Activities involving the training of individuals in R&D techniques if such activities utilize the same facilities as other R&D activities and if such activities are not included in the instruction function. This includes dissertation work associated with a R&D project.
  - Travel and conferences/seminars grants, only if in sole support of research activities
  - Support for projects pertaining to library collections, acquisitions, bibliographies or cataloging, only if their purpose is primarily for documented research activities



# NFR Guidance: Grant Form

- Effort Reporting Required should be “Yes” for all sponsored projects involving salary support for faculty and/or staff. Even if sponsor does not require effort reporting, we’re requiring this higher standard on all sponsored projects for increased PI oversight over salary expenditures.
- If Sponsoring Agency does not show up in the search results, enter R11362024 (TTUHSC El Paso) and C&G Accounting will set up new sponsor in Banner

The screenshot shows the 'HSC Grant Fund Request Form' with a 'Notification Center' section. The 'Effort Reporting Required' field is highlighted with a red box and a callout bubble that says 'Select "Yes" only if ARRA funding (federal only)'. The 'ARRA' field is also highlighted with a red box and a callout bubble that says 'Federal Only'. The form includes fields for 'Sponsoring Agency #', 'PI (R-Number)', 'Project Start Date', 'Project End Date', 'Award Amount', and 'CFDA #', each with a 'Search' button. There are also radio button options for 'Is cost sharing required by the sponsor?', 'Is there voluntary cost share?', and 'Will there be any subcontracts executed?'. At the bottom, there are 'Prev', 'Next', and 'Save' buttons, and a footer for 'Texas Tech University System'.



TEXAS TECH UNIVERSITY  
HEALTH SCIENCES CENTER™  
EL PASO

# Grant Closeout



## Grant Closeout

- When grant term reaches the end date, the grant fund can be extended or closed. Work with OSP if requesting extensions.
- Contracts and Grants Accounting sends out automated emails to Fund Managers based on project end date.
- Purpose of emails is so that Fund Managers can work on grant extensions or closeout.
- If no extension, begin closeout preparation.
- Timeline to close grants is 90 days from grant end date.



## Grant Closeout

- Emails are currently sent 30 days before grant end date.
- C&G Accounting is working on setting up expired grant emails on grant end date, 30, 90 and 120 days after the grant end date (if grant has not been closed). Also, we're working on sending an email to fund managers of federal direct grants 70 days before the grant end date to help with extension requests if necessary.
- The email sent 30 days before grant end date provides a link to the grant closure checklist to facilitate the fund closure.
  - <http://elpaso.ttuhsoc.edu/fiscal/businessaffairs/grantaccounting/collateral/Grant%20Closure%20Checklist.pdf>





## Grant Closeout

- If fund is not extended or closed within 90 days from end date, fund will be suspended. No more transactions can be processed on the fund.
- Funds not closed within 120 days of the end date will be closed by C&G Accounting. Residual balances will be returned to the grantor or placed in an institutional holding account. Negative balances will be covered with backup FOP.



## Grant Closure Checklist

- Review all expenses on the grant
  - Ensure all expenses are allowable, allocable, reasonable and consistent with the terms of the agreement.
  - Ensure all expected expenses have posted to the grant.
  - Ensure all goods and services were received within the grant period.
  - Ensure payroll postings are for periods within grant period. Process labor redistributions if necessary.



## Grant Closure Checklist

- Review open encumbrances
  - Close encumbrances that are not valid.
  - If purchase order is valid, request that they be moved to an alternate FOP.
  - Request invoices from vendors and submit to Accounts Payable for payment.
  - Salary encumbrances can't be closed but must have a balance of zero.
  - Submit encumbrance changes through the PO/Encum Change Request System.
  - Submit cost transfers through FiTS for any expenses that need to be moved out.



## Grant Closure Checklist

- Submit manual cost transfers to C&G Accounting if account code needs to be corrected.
- Return any unused swift cards or have Payment Services transfer to different FOP.
- Prepare any programmatic reports required by the sponsor.
- Review and have PI sign Financial Status Report (applicable to federal grants only and prepared by C&G Accounting).
- Maintain and retain grant documents as required by sponsor.



## Grant Fund Management Tips

- Review payroll reports periodically and ensure faculty/staff salary distributions fulfill effort commitments on grant application/proposal.
- Review transactions at least monthly and submit any cost transfers through FiTS.
- Avoid cost transfers over 90 days - cause audit red flags.
- Recalculate salary cap cost share when there is a salary increase or secondary appointment.
- Don't create purchase orders during the last weeks of the grant unless items are needed and goods/services will be received before grant end date.
- Ensure effort statements are certified timely.



## C&G Accounting Responsibilities

- Request approval from department to close out the grant.
- Review expenditures, ensure they're allowable and allocable to the grant.
- Communicate with department any pending items.
- Ensure all revenue has been billed and received from sponsor.
- Calculate and post a final F&A expense if necessary.
- Communicate residual balances to the department.
- Prepare and submit any financial reports required by the sponsor.
- Work with departments to close out any corresponding cost share funds.
- Terminate the funds in the accounting system.
- Notify the department that the funds have been closed.



## Residual Balances

**If Deficit** - Submit cost transfers or labor redistributions to move expenditures out.

**If Residual –**

- 1) Request a period extension
  - 2) Return the funds back to the sponsor
  - 3) Residual might be available for TTUHSCEP to keep
- Work with C&G Accounting and OSP to determine course of action. Refer to HSCEP OP65.10 for more information on residual funds.



# Useful Cognos Reports at Grant Closeout

## Budget Account Code Summary –

HSC El Paso Finance > Grants > Budget Account Code Summary for Grants – Combined Charts E & H

## Open Encumbrances –

HSC El Paso Finance > Encumbrances, Invoices, & Checks > Open Encumbrances by Fund and Orgn

## Operating Transactions –

El Paso Business Affairs > Contracts and Grants Accounting> Chart E Reports > Operating Transactions – Fund Orgn AT BAC Prog – ITD – Chart E and H

## Fund Balance –

HSC El Paso Finance > Fund Balance > Statement of Changes in Fund Balances for Excel





# **Cognos Reports Useful in Managing Sponsored Projects**



# Cognos Reports

IBM Cognos Connection Monica Duarte Log Off

Public Folders My Folders

Public Folders > HSC El Paso Finance > Grants

Entries: 1 - 23

| <input type="checkbox"/> | Name  | Modified                       | Actions |
|--------------------------|---|--------------------------------|---------|
| <input type="checkbox"/> | ----Budget Account Code Summary for Grants - Federal Subcontracts                             | September 25, 2015 11:53:36 AM | More... |
| <input type="checkbox"/> | ----Budget Account Code Summary for Grants - Page Break by Grant                              | August 14, 2015 6:23:03 PM     | More... |
| <input type="checkbox"/> | ----Budget Account Code Summary for Grants - Federal Subcontracts ChartEandH                  | September 29, 2015 2:42:25 PM  | More... |
| <input type="checkbox"/> | Budget Account Code Summary for Grants  | April 23, 2016 11:21:34 PM     | More... |
| <input type="checkbox"/> | Budget Account Code Summary for Grants - Combined Charts E & H                                | February 17, 2016 9:54:55 AM   | More... |
| <input type="checkbox"/> | Budget Account Type Summary for Grants  | August 14, 2015 6:24:47 PM     | More... |
| <input type="checkbox"/> | Certification Less than Sponsored Payroll   | April 10, 2015 9:29:20 AM      | More... |
| <input type="checkbox"/> | Certification Statistics - HSC Summary  | April 10, 2015 9:30:04 AM      | More... |
| <input type="checkbox"/> | Ecrct Outstanding Effort Certifications by Coordinator  | April 6, 2016 9:53:30 AM       | More... |
| <input type="checkbox"/> | Ecrct Outstanding Effort Certifications by Status   | April 15, 2016 3:17:25 PM      | More... |
| <input type="checkbox"/> | Grant Budget Status   | November 9, 2015 4:48:47 PM    | More... |
| <input type="checkbox"/> | Grant Budget Status - Modified for ChartEandH   | October 30, 2015 12:00:04 AM   | More... |
| <input type="checkbox"/> | Grant Information Query   | February 16, 2016 6:05:39 PM   | More... |
| <input type="checkbox"/> | Grant Information Query--Awards   | August 14, 2015 6:32:11 PM     | More... |
| <input type="checkbox"/> | Grant List by PI  | July 2, 2015 3:16:32 PM        | More... |
| <input type="checkbox"/> | Grant Revenue Budget Transactions   | April 12, 2016 9:35:21 AM      | More... |
| <input type="checkbox"/> | IDC for Fund Life (Excel)   | July 2, 2015 4:15:45 PM        | More... |
| <input type="checkbox"/> | IDC for Period Range (Excel)  | April 9, 2015 3:20:21 PM       | More... |
| <input type="checkbox"/> | Indirect Cost Recoveries  | August 14, 2015 6:34:19 PM     | More... |
| <input type="checkbox"/> | Is my fund MY?  | April 23, 2015 10:54:19 AM     | More... |
| <input type="checkbox"/> | Outstanding Effort Certifications by Coordinator by Division                                  | April 10, 2015 9:32:47 AM      | More... |
| <input type="checkbox"/> | Outstanding Effort Certifications by Coordinator by Division 2                                | February 4, 2016 6:20:53 PM    | More... |
| <input type="checkbox"/> | Outstanding Effort Certifications by Coordinator w/o Division El Paso Only Lbk Ecrct Instance | October 15, 2015 7:22:20 PM    | More... |



# Cognos Reports

- Budget Detail
  - HSC El Paso Finance > Grants > Budget Account Code Summary for Grants – Combined Charts E & H
- Grant Information Query
  - HSC El Paso Finance > Grants > Grant Information Query- Awards
- Outstanding Effort Certifications
  - HSC El Paso Finance > Grants > Ecrt Outstanding Effort Certifications by Status



# Budget Account Code Summary for Grants – Combined Charts E & H

| TTU Health Sciences Center at El Paso   |        |                            |        |                                    |      |             |    |      |                                |                |               |              |            |               |
|---|--------|----------------------------|--------|------------------------------------|------|-------------|----|------|--------------------------------|----------------|---------------|--------------|------------|---------------|
| Budget Account Code Summary for Grants - Combined Charts E & H  |        |                            |        |                                    |      |             |    |      |                                |                |               |              |            |               |
| *FY: 2016 *Period: 07 - Mar   |        |                            |        |                                    |      |             |    |      |                                |                |               |              |            |               |
| Div: All Campus: All Dept: All  |        |                            |        |                                    |      |             |    |      |                                |                |               |              |            |               |
| Fund Mgr: All Grant: E223074 - CPRIT - Establishing a Cancer Clinical Research Core Facility at Texas Tech, H223074 - CPRIT - Establishing a Cancer Clinical Research Core Facility at Texas Tech |        |                            |        |                                    |      |             |    |      |                                |                |               |              |            |               |
| Grant Period: Dec 1, 2014 to Nov 30, 2016   |        |                            |        |                                    |      |             |    |      |                                |                |               |              |            |               |
| Grant   | Orgn   | Description                | Fund   | Description                        | Prog | Description | AT | BAC  | Description                    | Current Budget | Current Month | ITD          | Enc        | Avail Balance |
| E223074   | 533701 | Internal Medicine Elp Genl | 223074 | CPRIT CCRC El Paso - Nahleh Yr 4-5 | 20   | Research    | 50 | 5044 | State Gifts/Grants/Contracts   | 406,474.41     | 0.00          | 82,445.37    | 0.00       | (324,029.04)  |
|   |        |                            |        |                                    |      |             | 50 |      |                                | 406,474.41     | 0.00          | 82,445.37    | 0.00       | (324,029.04)  |
|   |        |                            |        |                                    |      |             | 60 | 6001 | Faculty Salaries               | 59,993.15      | 4,999.43      | 34,996.01    | 24,997.14  | 0.00          |
|   |        |                            |        |                                    |      |             |    | 6002 | Staff Salaries                 | 175,554.93     | 14,666.03     | 102,224.81   | 73,330.12  | 0.00          |
|   |        |                            |        |                                    |      |             |    | 6005 | Longevity                      | 1,420.00       | 180.00        | 1,206.88     | 0.00       | 213.12        |
|   |        |                            |        |                                    |      |             |    | 6006 | Unallocated Salaries           | 12,750.52      | 0.00          | 0.00         | 0.00       | 12,750.52     |
|   |        |                            |        |                                    |      |             |    | 6007 | Payroll Related Costs          | 100,207.50     | 5,400.11      | 35,466.57    | 0.00       | 64,740.93     |
|   |        |                            |        |                                    |      |             | 60 |      |                                | (349,926.10)   | (25,245.57)   | (173,894.27) | 98,327.26  | 77,704.57     |
|   |        |                            |        |                                    |      |             | 70 | 7010 | Maintenance and Operations     | 8,349.21       | 180.00        | 7,695.39     | 500.00     | 153.82        |
|   |        |                            |        |                                    |      |             |    | 7015 | Professional Services          | 6,021.00       | 0.00          | 1,057.79     | 0.00       | 4,963.21      |
|   |        |                            |        |                                    |      |             |    | 7019 | Subscriptions / Books / Videos | 7,395.37       | 0.00          | 1,680.00     | 0.00       | 5,715.37      |
|   |        |                            |        |                                    |      |             |    | 7020 | In State Travel                | 9,208.03       | 0.00          | 1,650.04     | 0.00       | 7,557.99      |
|   |        |                            |        |                                    |      |             |    | 7021 | Out of State Travel            | 4,420.86       | 0.00          | 1,424.37     | 1,314.20   | 1,682.29      |
|   |        |                            |        |                                    |      |             |    | 7040 | Memberships                    | 575.00         | 0.00          | 575.00       | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             |    | 7055 | Facilities and Admin           | 20,333.84      | 1,350.25      | 9,900.49     | 0.00       | 10,433.35     |
|   |        |                            |        |                                    |      |             | 70 |      |                                | (56,303.31)    | (1,530.25)    | (23,983.08)  | 1,814.20   | 30,506.03     |
|   |        |                            |        |                                    |      |             | 80 | 8096 | Internal Purchases Out         | 245.00         | 0.00          | 245.00       | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             | 80 |      |                                | (245.00)       | 0.00          | (245.00)     | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             |    |      |                                | 0.00           | (26,775.82)   | (115,676.98) | 100,141.46 | (215,818.44)  |
|   | 533701 |                            | 223074 |                                    |      |             |    |      |                                | 0.00           | (26,775.82)   | (115,676.98) | 100,141.46 | (215,818.44)  |
| E223074   |        |                            |        |                                    |      |             |    |      |                                | 0.00           | (26,775.82)   | (115,676.98) | 100,141.46 | (215,818.44)  |
| H223074   | 533701 | Internal Medicine Elp Genl | 223074 | CPRIT CCRC El Paso - Nahleh Yr 4   | 20   | Research    | 50 | 5044 | State Gifts/Grants/Contracts   | 257,838.55     | 0.00          | 257,838.55   | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             | 50 |      |                                | 257,838.55     | 0.00          | 257,838.55   | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             | 60 | 6001 | Faculty Salaries               | 44,994.87      | 0.00          | 44,994.87    | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             |    | 6002 | Staff Salaries                 | 137,502.53     | 0.00          | 137,502.53   | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             |    | 6005 | Longevity                      | 1,580.00       | 0.00          | 1,580.00     | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             |    | 6006 | Unallocated Salaries           | 0.00           | 0.00          | 0.00         | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             |    | 6007 | Payroll Related Costs          | 48,274.95      | 0.00          | 48,274.95    | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             | 60 |      |                                | (232,352.35)   | 0.00          | (232,352.35) | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             | 70 | 7010 | Maintenance and Operations     | 6,860.79       | 0.00          | 6,860.79     | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             |    | 7015 | Professional Services          | 1,979.00       | 0.00          | 1,979.00     | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             |    | 7019 | Subscriptions / Books / Videos | 604.63         | 0.00          | 604.63       | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             |    | 7020 | In State Travel                | 1,291.97       | 0.00          | 1,291.97     | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             |    | 7021 | Out of State Travel            | 1,865.25       | 0.00          | 1,865.25     | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             |    | 7055 | Facilities and Admin           | 12,884.56      | 0.00          | 12,884.56    | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             | 70 |      |                                | (25,486.20)    | 0.00          | (25,486.20)  | 0.00       | 0.00          |
|   |        |                            |        |                                    |      |             |    |      |                                | 0.00           | 0.00          | 0.00         | 0.00       | 0.00          |
|   | 533701 |                            | 223074 |                                    |      |             |    |      |                                | 0.00           | 0.00          | 0.00         | 0.00       | 0.00          |
| H223074   |        |                            |        |                                    |      |             |    |      |                                | 0.00           | 0.00          | 0.00         | 0.00       | 0.00          |



# Grant Information Query- Awards

TTU Health Sciences Center at El Paso

Grant Information

April 25, 2016 12:21:57 PM

Grant: **E223074** **CPRIT - Establishing a Cancer Clinical Resear** **PI: All** **Agency: All**

**Division: All** **Campus: All** **Department: All**

**Fund Category: All** **Fund Class: All**

**Project End Date On or After** **No Month, No Year**

| Grant        | Name   | ST | Termination Date | PI               | Agency  | Type         | Start Date | End Date   | INDIRECT_COST_RATE | Award Amount |             |
|--------------|--|----|------------------|------------------|---|--------------|------------|------------|--------------------|--------------|-------------|
| E223074      | CPRIT - Establishing a Cancer Clinical Research Core Facility at Texas Tech University Health Sciences Center at El Paso - PI Zeina Nahleh MD Yr 4 | A  |                  | Nahleh, Zeina A. | Cancer Prevention and Research Institute of Texas (CPRIT) | State Pass-t | 12/01/2014 | 11/30/2016 | ES0526             | 664,312.96   |             |
| <b>1</b>     |  |    |                  |                  |   |              |            |            |                    |              |             |
| Apr 25, 2016 |  |    |                  |                  |   |              |            |            |                    |              |             |
|              |  |    |                  |                  |   | 1            |            |            |                    |              | 12:20:35 PM |



# EcrT Outstanding Effort Certifications by Status

**TTU Health Sciences Center at El Paso**  
**EcrT Outstanding Effort Certifications by Status**  
**Beginning September 1, 2015 (Includes All Periods)**

| Status  | Coordinator         | Department                                | Individual          | Period Start Date          | Period End Date             | Payroll FOP      |
|---|---------------------|---|---------------------|----------------------------|-----------------------------|------------------|
| Certified, Not Processed  | Rodriguez, Patricia | 53400 - Pediatrics Elp                    | Posecion, Norberto  | Sep 1, 2015<br>12:00:00 AM | Nov 30, 2015<br>12:00:00 AM | 103058-533041-20 |
|   |                     |   |                     |                            |                             | 133015-534011-40 |
|   |                     |   |                     |                            |                             | 183261-534011-20 |
| <b>Certified, Not Processed</b>   |                     |   | <b>3</b>            |                            |                             |                  |
| Not Certified, Not Processed, Re-Opened by Payroll Adjustment Reconciliation        | Paredes, Ruben      | 10340 - Institutional Compliance Offc Elp | Sifuentes, Angelica | Sep 1, 2015<br>12:00:00 AM | Nov 30, 2015<br>12:00:00 AM | 133006-533571-40 |
|   |                     |   |                     |                            |                             | 213003-533501-40 |
| <b>Not Certified, Not Processed, Re-Opened by Payroll Adjustment Reconciliation</b> |                     |   | <b>2</b>            |                            |                             |                  |
| <b>Total</b>  |                     |   | <b>5</b>            |                            |                             |                  |



# Cognos Reports

IBM Cognos Connection Monica Duarte [Log Off](#) [Launch](#)

[Public Folders](#) [My Folders](#)

Public Folders > **HSC El Paso Finance**

Entries: 1 - 18

| <input type="checkbox"/> | Name                                      | Modified                      | Actions |
|--------------------------|---|-------------------------------|---------|
| <input type="checkbox"/> | <b>Finances Relative to Budget</b>        | February 22, 2016 11:14:20 AM | More... |
| <input type="checkbox"/> | Chart of Accounts                         | February 22, 2016 11:16:26 AM | More... |
| <input type="checkbox"/> | <b>Encumbrances, Invoices, and Checks</b> | February 22, 2016 11:16:35 AM | More... |
| <input type="checkbox"/> | <b>Fund Balance</b>                       | February 22, 2016 11:16:49 AM | More... |
| <input type="checkbox"/> | Grants                                    | February 22, 2016 11:16:59 AM | More... |
| <input type="checkbox"/> | HUB                                       | February 22, 2016 11:17:11 AM | More... |
| <input type="checkbox"/> | Net Income                                | February 22, 2016 11:17:25 AM | More... |
| <input type="checkbox"/> | Specialized Department Reports            | March 8, 2016 8:53:20 AM      | More... |
| <input type="checkbox"/> | Student Accounts Receivable               | February 22, 2016 11:17:52 AM | More... |
| <input type="checkbox"/> | <b>Transaction Detail</b>                 | February 22, 2016 11:18:03 AM | More... |
| <input type="checkbox"/> | Trial Balance and Balance Sheet Summaries | February 22, 2016 11:18:12 AM | More... |
| <input type="checkbox"/> | Department DT                             | February 22, 2016 11:18:27 AM | More... |
| <input type="checkbox"/> | Library                                   | February 22, 2016 11:18:39 AM | More... |
| <input type="checkbox"/> | Contracting System                        | February 22, 2016 5:51:13 PM  | More... |
| <input type="checkbox"/> | Payment Services                          | February 22, 2016 11:19:13 AM | More... |
| <input type="checkbox"/> | Specialized Departmental Reports - New    | February 22, 2016 5:48:14 PM  | More... |
| <input type="checkbox"/> | Open Encumbrances By Fund & Orgn 8-2015-2 | September 9, 2015 3:27:01 PM  | More... |
| <input type="checkbox"/> | VendorList                                | February 22, 2016 5:49:41 PM  | More... |



# Cognos Reports

- Cost Share Budget
  - HSC El Paso Finance > Finances Relative to Budget > Budget Account Code Summary
- Open Encumbrances
  - HSC El Paso Finance > Encumbrances, Invoices and Checks > Open Encumbrances by Fund & Orgn
- Fund Balance
  - HSC El Paso Finance > Fund Balance > Statement of Changes in Fund Balances for Excel
- Transaction Detail
  - Inception to date: HSC El Paso Finance > Transaction Detail > Operating Transactions – Fund Orgn AT BAC Prog – ITD
  - Inception to date including FY15 and earlier transactions: HSC El Paso Finance > Transaction Detail > Operating Transactions – Fund Orgn AT BAC Prog – ITD – Modified for ChartEandH
  - By Period: HSC El Paso Finance > Transaction Detail > Operating Transactions for Excel for El Paso





# Cost Share Budget Account Code Summary

TTU Health Sciences Center at El Paso  
Budget Account Code Summary

\*FY: 2016 \*Period: 07

Fund(s): 183132 CS CPRIT Cancer Core EP Nahleh Orgn: All Fund Manager: All  
Div: All Campus: All Department: All

| Orgn                       | Description                | Fund   | Description                    | Prog | Description | AT | BAC  | BAC Description                | Current Budget        | MTD         | YTD         | Enc         | Avail Bud Balance |          |
|----------------------------|----------------------------|--------|--------------------------------|------|-------------|----|------|--------------------------------|-----------------------|-------------|-------------|-------------|-------------------|----------|
| 533701                     | Internal Medicine Etp Gent | 183132 | CS CPRIT Cancer Core EP Nahleh | 20   | Research    | 50 | 5070 | Other Income                   | 0.00                  | 0.00        | 0.00        | 0.00        | 0.00              |          |
|                            |                            |        |                                |      |             |    |      | Revenue                        | 0.00                  | 0.00        | 0.00        | 0.00        | 0.00              |          |
|                            |                            |        |                                |      |             |    |      | 60 6001                        | Faculty Salaries      | 52,516.80   | 4,376.40    | 30,634.80   | 21,882.00         | 0.00     |
|                            |                            |        |                                |      |             |    |      | 6006                           | Unallocated Salaries  | 0.20        | 0.00        | 0.00        | 0.00              | 0.20     |
|                            |                            |        |                                |      |             |    |      | 6007                           | Payroll Related Costs | 9,681.00    | 886.07      | 5,058.63    | 0.00              | 4,622.37 |
|                            |                            |        |                                |      |             |    |      | Labor                          | (62,198.00)           | (5,262.47)  | (35,693.43) | 21,882.00   | 4,622.57          |          |
|                            |                            |        |                                |      |             |    |      | 80 8001                        | Transfers In          | (62,198.00) | 0.00        | (62,198.00) | 0.00              | 0.00     |
|                            |                            |        |                                |      |             |    |      | Transfers                      | 62,198.00             | 0.00        | 62,198.00   | 0.00        | 0.00              |          |
|                            |                            |        |                                |      |             |    |      | Research                       | 0.00                  | (5,262.47)  | 26,504.57   | 21,882.00   | 4,622.57          |          |
|                            |                            |        |                                |      |             |    |      | CS CPRIT Cancer Core EP Nahleh | 0.00                  | (5,262.47)  | 26,504.57   | 21,882.00   | 4,622.57          |          |
| Internal Medicine Etp Gent |                            |        |                                |      |             |    |      |                                | 0.00                  | (5,262.47)  | 26,504.57   | 21,882.00   | 4,622.57          |          |
| Totals                     |                            |        |                                |      |             |    |      |                                | 0.00                  | (5,262.47)  | 26,504.57   | 21,882.00   | 4,622.57          |          |



# Open Encumbrances by Fund & Orgn

TTU Health Sciences Center at El Paso

Open Encumbrances By Fund & Orgn

\*FY: 2016 Fund: 223074 Orgn: All Account: All

Div: All Campus: All Dept: All Category: All Class: All

Enc: All Enc Type: All Vendor: All Include Zero Salary Encumbrances: Yes

| Fund                               | Orgn   | Acct   | Prog | Enc                      | Item | Sequence Number | Doc Ref | Vendor                                  | Description                         | Tran Date  | Original   | O/S Amount |
|------------------------------------|--------|--------|------|--------------------------|------|-----------------|---------|---|-------------------------------------|------------|------------|------------|
| 223074                             | 533701 | 611801 | 20   | <a href="#">PR160001</a> | 0    | 5363            |         |   | Encumbrance Salaries (Orig)         | 09-12-2015 | 14,998.29  | 24,997.14  |
|                                    |        | 612002 | 20   | <a href="#">PR160001</a> | 0    | 5379            |         |   | Encumbrance Salaries (Orig)         | 09-12-2015 | 28,220.85  | 47,034.75  |
|                                    |        | 612005 | 20   | <a href="#">PR160001</a> | 0    | 5288            |         |   | Encumbrance Salaries (Orig)         | 09-12-2015 | 12,750.00  | 26,295.37  |
|                                    |        | 730002 | 20   | <a href="#">P0453093</a> | 1    | 1               |         | American Type Culture Collection - ATCC | American Type Culture Collection -  | 04-12-2016 | 2,256.25   | 2,256.25   |
|                                    |        | 7L1400 | 20   | <a href="#">P0414793</a> | 6    | 2               |         | University Medical Center of El Paso    | University Medical Center of El Pas | 10-22-2015 | 6,375.28   | 500.00     |
| Internal Medicine Elp Gent         |        |        |      |                          |      |                 |         |   |                                     |            | 101,083.51 |            |
| CPRIT CCRC El Paso – Nahleh Yr 4-5 |        |        |      |                          |      |                 |         |   |                                     |            | 101,083.51 |            |
| Total                              |        |        |      |                          |      |                 |         |   |                                     |            | 101,083.51 |            |



# Statement of Changes in Fund Balances for Excel

| Division                                 | Campus  | Department                  | Category                   | HSC_Fund_Class                    | Fund   | Description                               | Beg Balance | Non Oper    | Revenue          | Net Expenses      | Transfers       | End Balance         | Enc & Res         | Avail Bal           |
|--|---------|-----------------------------|----------------------------|-----------------------------------|--------|---|-------------|-------------|------------------|-------------------|-----------------|---------------------|-------------------|---------------------|
| School of<br>Medicine - Paul<br>L Foster | El Paso | Internal<br>Medicine<br>Elp | 300<br>Restricted<br>Funds | 320 State Grants<br>and Contracts | 223074 | CPRIT CCRC El<br>Paso – Nahleh Yr 4-<br>5 | 0.00        | 0.00        | 82,445.37        | 199,878.43        | (245.00)        | (117,678.06)        | 101,083.51        | (218,761.57)        |
| <b>Total</b>                             |         |                             |                            |                                   |        |   | <b>0.00</b> | <b>0.00</b> | <b>82,445.37</b> | <b>199,878.43</b> | <b>(245.00)</b> | <b>(117,678.06)</b> | <b>101,083.51</b> | <b>(218,761.57)</b> |



# Transaction Detail – Inception to Date

TTU Health Sciences Center at El Paso  
Operating Transactions - Fund Orgn AT BAC Prog - ITD

Fund: 223074    Orgn: All    Account: All    Prog: All  
Account Type: All    BAC: All  
Div: All    Campus: All    Department: All    Category: All    Class: All    Fund Mgr: All

| Fund     | Orgn     | AT         | BAC        | Prog                              | Acct   | Document                            | Doc Ref  | Act Date   | Trans Date | Trans Desc                        | Enc      | Item | Seq        | Vendor     | Amount                 |  |  |  |  |            |                   |
|----------|----------|------------|------------|-----------------------------------|--------|-------------------------------------|----------|------------|------------|-----------------------------------|----------|------|------------|------------|------------------------|--|--|--|--|------------|-------------------|
| 223074   | 533701   | 50         | 5044       | 20                                | 550104 | RA16Z961                            | EEMD16   | 02-03-2016 | 01-31-2016 | CPRIT 1st Qtr Billing             |          |      |            |            | 84,548.45              |  |  |  |  |            |                   |
|          |          |            |            |                                   |        | RA15M995                            | EMXA15   | 04-09-2015 | 03-31-2015 | CPRIT 2nd Qtr Billing             |          |      |            |            | 94,248.41              |  |  |  |  |            |                   |
|          |          |            |            |                                   |        | RA15M985                            | EMXA15   | 05-26-2015 | 05-26-2015 | CPRIT 2nd Qtr Billing Adjustment  |          |      |            |            | (5.00)                 |  |  |  |  |            |                   |
|          |          |            |            |                                   |        | RA15M981                            | EMXA15   | 07-10-2015 | 06-30-2015 | CPRIT 3rd Qtr Billing             |          |      |            |            | 84,667.19              |  |  |  |  |            |                   |
|          |          |            |            |                                   |        | GIR00041                            | ITDELP15 | 09-21-2015 | 08-31-2015 | H223074 ELP Transition to Chart E |          |      |            |            | (5.00)                 |  |  |  |  |            |                   |
|          |          |            |            |                                   |        | GI000041                            | ITDELP15 | 09-11-2015 | 08-31-2015 | H223074 ELP Transition to Chart E |          |      |            |            | (5.00)                 |  |  |  |  |            |                   |
|          |          |            |            |                                   |        | GI000041                            | ITDELP15 | 09-11-2015 | 08-31-2015 | H223074 ELP Transition to Chart E |          |      |            |            | 257,843.55             |  |  |  |  |            |                   |
|          |          |            |            |                                   |        | JA009104                            | ATSR15   | 09-10-2015 | 08-31-2015 | FY15 Accrual                      |          |      |            |            | 78,927.95              |  |  |  |  |            |                   |
|          |          |            |            |                                   |        | GIRRR041                            | ITDELP15 | 09-21-2015 | 08-31-2015 | H223074 ELP Transition to Chart E |          |      |            |            | 5.00                   |  |  |  |  |            |                   |
|          |          |            |            |                                   |        | GIRRR041                            | ITDELP15 | 09-21-2015 | 08-31-2015 | H223074 ELP Transition to Chart E |          |      |            |            | (257,843.55)           |  |  |  |  |            |                   |
|          |          |            |            |                                   |        | GIRR0041                            | ITDELP15 | 09-21-2015 | 08-31-2015 | H223074 ELP Transition to Chart E |          |      |            |            | (257,843.55)           |  |  |  |  |            |                   |
|          |          |            |            |                                   |        | GIRR0041                            | ITDELP15 | 09-21-2015 | 08-31-2015 | H223074 ELP Transition to Chart E |          |      |            |            | 5.00                   |  |  |  |  |            |                   |
|          |          |            |            |                                   |        | GIR00041                            | ITDELP15 | 09-21-2015 | 08-31-2015 | H223074 ELP Transition to Chart E |          |      |            |            | 257,843.55             |  |  |  |  |            |                   |
|          |          |            |            |                                   |        | RA000003                            | ELXA16   | 09-15-2015 | 09-01-2015 | Rev JA009104 FY15 Accrual         |          |      |            |            | (78,927.95)            |  |  |  |  |            |                   |
|          |          |            |            |                                   |        | RA16Z984                            | EEMD16   | 11-18-2015 | 11-17-2015 | CPRIT 4th Qtr Billing             |          |      |            |            | 76,824.87              |  |  |  |  |            |                   |
|          |          |            |            |                                   |        | <b>20</b>                           |          |            |            |                                   |          |      |            |            |                        |  |  |  |  |            | <b>340,283.92</b> |
|          |          |            |            |                                   |        | <b>State Gifts/Grants/Contracts</b> |          |            |            |                                   |          |      |            |            |                        |  |  |  |  |            | <b>340,283.92</b> |
|          |          |            |            |                                   |        | <b>Revenue</b>                      |          |            |            |                                   |          |      |            |            |                        |  |  |  |  |            | <b>340,283.92</b> |
|          |          |            |            |                                   |        |                                     | 60       | 6001       | 20         | 611801                            | F0092022 |      | 01-27-2016 | 01-31-2016 | HR Payroll 2016 MN 2 0 |  |  |  |  |            | (4,999.43)        |
|          |          |            |            |                                   |        |                                     |          |            |            |                                   | F0092889 |      | 02-24-2016 | 02-29-2016 | HR Payroll 2016 MN 3 0 |  |  |  |  | (4,999.43) |                   |
| F0093466 |          | 03-24-2016 | 03-31-2016 | HR Payroll 2016 MN 4 0            |        |                                     |          |            |            |                                   |          |      |            | (4,999.43) |                        |  |  |  |  |            |                   |
| GIR00041 | ITDELP15 | 09-21-2015 | 08-31-2015 | H223074 ELP Transition to Chart E |        |                                     |          |            |            |                                   |          |      |            | (4,999.43) |                        |  |  |  |  |            |                   |
| GI000041 | ITDELP15 | 09-11-2015 | 08-31-2015 | H223074 ELP Transition to Chart E |        |                                     |          |            |            |                                   |          |      |            | (4,999.43) |                        |  |  |  |  |            |                   |



# Transaction Detail – By Period

| FY   | FP | Department            | Fund   | Fund Desc                          | Org    | Org Desc                   | BAC  | BAC Desc                   | Acct   | Acct Desc                         | Prog | Prog Desc | Document | Doc Ref  | Trans Date | Trans Desc                   | Enc | Item | Seq | Led | Vendor | Amount    |
|------|----|-----------------------|--------|------------------------------------|--------|----------------------------|------|----------------------------|--------|-----------------------------------|------|-----------|----------|----------|------------|------------------------------|-----|------|-----|-----|--------|-----------|
| 2016 | 07 | Internal Medicine Etp | 223074 | CPRIT CCRC El Paso – Nahleh Yr 4-5 | 533701 | Internal Medicine Etp Genl | 6001 | Faculty Salaries           | 611801 | SW Faculty-Non Tenure Track       | 20   | Research  | F0093466 |          | 03-31-2016 | HR Payroll 2016 MN 4 0       |     |      |     | O   |        | -4,999.43 |
| 2016 | 07 | Internal Medicine Etp | 223074 | CPRIT CCRC El Paso – Nahleh Yr 4-5 | 533701 | Internal Medicine Etp Genl | 6002 | Staff Salaries             | 612002 | SW Staff Exempt-Admin/Mgt/Prof    | 20   | Research  | F0093466 |          | 03-31-2016 | HR Payroll 2016 MN 4 0       |     |      |     | O   |        | -9,406.95 |
| 2016 | 07 | Internal Medicine Etp | 223074 | CPRIT CCRC El Paso – Nahleh Yr 4-5 | 533701 | Internal Medicine Etp Genl | 6002 | Staff Salaries             | 612005 | SW Staff Exempt-Health Services   | 20   | Research  | F0093466 |          | 03-31-2016 | HR Payroll 2016 MN 4 0       |     |      |     | O   |        | -5,259.08 |
| 2016 | 07 | Internal Medicine Etp | 223074 | CPRIT CCRC El Paso – Nahleh Yr 4-5 | 533701 | Internal Medicine Etp Genl | 6005 | Longevity                  | 615221 | SW Longevity                      | 20   | Research  | F0093466 |          | 03-31-2016 | HR Payroll 2016 MN 4 0       |     |      |     | O   |        | -160.00   |
| 2016 | 07 | Internal Medicine Etp | 223074 | CPRIT CCRC El Paso – Nahleh Yr 4-5 | 533701 | Internal Medicine Etp Genl | 6007 | Payroll Related Costs      | 654901 | FB OASW/MEDH Matching             | 20   | Research  | F0093466 |          | 03-31-2016 | HR Payroll 2016 MN 4 0       |     |      |     | O   |        | -1,405.13 |
| 2016 | 07 | Internal Medicine Etp | 223074 | CPRIT CCRC El Paso – Nahleh Yr 4-5 | 533701 | Internal Medicine Etp Genl | 6007 | Payroll Related Costs      | 654902 | FB Workers Compensation Insurance | 20   | Research  | F0093466 |          | 03-31-2016 | HR Payroll 2016 MN 4 0       |     |      |     | O   |        | -49.16    |
| 2016 | 07 | Internal Medicine Etp | 223074 | CPRIT CCRC El Paso – Nahleh Yr 4-5 | 533701 | Internal Medicine Etp Genl | 6007 | Payroll Related Costs      | 654904 | FB Health Matching                | 20   | Research  | F0093466 |          | 03-31-2016 | HR Payroll 2016 MN 4 0       |     |      |     | O   |        | -2,104.69 |
| 2016 | 07 | Internal Medicine Etp | 223074 | CPRIT CCRC El Paso – Nahleh Yr 4-5 | 533701 | Internal Medicine Etp Genl | 6007 | Payroll Related Costs      | 654913 | FB TRS Matching                   | 20   | Research  | F0093466 |          | 03-31-2016 | HR Payroll 2016 MN 4 0       |     |      |     | O   |        | -1,009.53 |
| 2016 | 07 | Internal Medicine Etp | 223074 | CPRIT CCRC El Paso – Nahleh Yr 4-5 | 533701 | Internal Medicine Etp Genl | 6007 | Payroll Related Costs      | 654914 | FB ORP Matching                   | 20   | Research  | F0093466 |          | 03-31-2016 | HR Payroll 2016 MN 4 0       |     |      |     | O   |        | -339.96   |
| 2016 | 07 | Internal Medicine Etp | 223074 | CPRIT CCRC El Paso – Nahleh Yr 4-5 | 533701 | Internal Medicine Etp Genl | 6007 | Payroll Related Costs      | 654927 | FB Lump Sum Vacation Pool         | 20   | Research  | F0093466 |          | 03-31-2016 | HR Payroll 2016 MN 4 0       |     |      |     | O   |        | -176.99   |
| 2016 | 07 | Internal Medicine Etp | 223074 | CPRIT CCRC El Paso – Nahleh Yr 4-5 | 533701 | Internal Medicine Etp Genl | 6007 | Payroll Related Costs      | 654931 | FB Retiree Insurance Pool         | 20   | Research  | F0093466 |          | 03-31-2016 | HR Payroll 2016 MN 4 0       |     |      |     | O   |        | -314.65   |
| 2016 | 07 | Internal Medicine Etp | 223074 | CPRIT CCRC El Paso – Nahleh Yr 4-5 | 533701 | Internal Medicine Etp Genl | 7010 | Maintenance and Operations | 721000 | OC Fees and Other Charges         | 20   | Research  | CP000016 | CP160303 | 03-15-2016 | 0204FRANCO-ASCO PUBLICATIONS |     |      |     | O   |        | -60.00    |
| 2016 | 07 | Internal Medicine Etp | 223074 | CPRIT CCRC El Paso – Nahleh Yr 4-5 | 533701 | Internal Medicine Etp Genl | 7010 | Maintenance and Operations | 721000 | OC Fees and Other Charges         | 20   | Research  | CP000016 | CP160303 | 03-15-2016 | 0204FRANCO-ASCO PUBLICATIONS |     |      |     | O   |        | -60.00    |
| 2016 | 07 | Internal Medicine Etp | 223074 | CPRIT CCRC El Paso – Nahleh Yr 4-5 | 533701 | Internal Medicine Etp Genl | 7055 | Facilities and Admin       | 7L1700 | OL Facilities and Admin/DC        | 20   | Research  | G0000617 | DEFGRANT | 03-31-2016 | Grant - Indirect Cost Charge |     |      |     | O   |        | -1,337.41 |
| 2016 | 07 | Internal Medicine Etp | 223074 | CPRIT CCRC El Paso – Nahleh Yr 4-5 | 533701 | Internal Medicine Etp Genl | 7055 | Facilities and Admin       | 7L1700 | OL Facilities and Admin/DC        | 20   | Research  | RA162929 | EEMD16   | 03-31-2016 | IDC Adjustment               |     |      |     | O   |        | -12.84    |



TEXAS TECH UNIVERSITY  
HEALTH SCIENCES CENTER™  
EL PASO

# Clinical Trial Financial Management



## Clinical Trial Fund Set Up

- Clinical Trial Agreements (federal and industry-sponsored) are negotiated by the Office of Sponsored Programs (OSP).
- OSP will email executed CTA and internal budget to Department and Contracts and Grants Accounting.
- Department must initiate a new fund request for each CTA.
  - For federal clinical trials, request new fund under fund class 21Z.
  - For industry-sponsored and other privately funded clinical trials, request new fund under fund class 24Z.
  - Attach both the executed CTA and the internal budget to the new fund request.



# Clinical Trial Internal Budget Worksheet

- The internal budget worksheet required by OSP is a tool to assist departments with developing an estimate of the real costs of a clinical research study.
- The internal budget should be as accurate as possible in order for OSP to adequately negotiate a study budget with the sponsor that reimburses the institution for all costs related to the study.
- The projected number of enrolled participants should be realistic and on the conservative side.
- The internal budget will be used as the starting point for the establishment of the budget on the clinical trial fund.





# Sample Internal Budget Worksheet

| START UP BUDGET             | COST PER UNIT | UNITS | TOTAL COST        |
|-----------------------------|---------------|-------|-------------------|
| Site Start Up               | 2,513.00      | 1     | \$2,513.00        |
| Advertising                 | 2,000         | 1     | \$2,000.00        |
| Document Archiving          | 928           | 1     | \$928.00          |
| Pharmacy Set Up Fee         | 1,137         | 1     | \$1,137.00        |
|                             | 0             | 0     | \$0.00            |
| UMC Administrative Fee      | 200           | 1     | \$200.00          |
| UMC Colonoscopy billing fee | 250           | 1     | \$250.00          |
|                             | 0             | 0     | \$0.00            |
|                             | 0             | 0     | \$0.00            |
| <b>Total</b>                |               |       | <b>\$7,828.88</b> |

| FIXED STUDY BUDGET            | COST PER UNIT | UNITS | TOTAL COST        |
|-------------------------------|---------------|-------|-------------------|
| IRB FEE                       | 3000          | 1     | \$3,000.00        |
| IRB FEE FOR CONTINUING REVIEW | 1000          | 1     | \$1,000.00        |
| <b>Total</b>                  |               |       | <b>\$4,000.00</b> |

| FIXED STUDY BUDGET                    | COST PER UNIT | UNIT | TOTAL COST        |
|---------------------------------------|---------------|------|-------------------|
| digital rectal exam                   | 87.3          | 1    | \$87.30           |
| Colonoscopy if required for study     | 1,950         | 1    | \$1,950.00        |
|                                       | 87.3          | 1    | \$87.30           |
| urine pregnancy test for females only | 18.75         | 1    | \$18.75           |
| serum pregnancy test                  | 66.23         | 1    | \$66.23           |
| IRB Annual renewal (estimate 2 years) | 1000          | 4    | \$4,000.00        |
| patient reimbursement                 | 40            | 1    | \$40.00           |
| <b>Total</b>                          |               |      | <b>\$6,269.88</b> |

| PER SUBJECT BUDGET | PROCEDURE/LAB/ACTIVITIES                 | COST PER UNIT | UNITS | TOTAL COST        | Staff Responsible               | TIMELINE  |          |         |         |         |         |         |         |         |         | Total Hours |          |    |                       |                 |                |              |                |                 |              |
|--------------------|--|---------------|-------|-------------------|---------------------------------|-----------|----------|---------|---------|---------|---------|---------|---------|---------|---------|-------------|----------|----|-----------------------|-----------------|----------------|--------------|----------------|-----------------|--------------|
|                    |  |               |       |                   |                                 | Screening | Baseline | Visit 1 | Visit 2 | Visit 3 | Visit 4 | Visit 5 | Visit 6 | Visit 7 | Visit 8 | Visit 9     | Visit 10 | PI | Study Coordinator     | Co-Investigator | Other Provider | Nurse        | Clerical Staff | Technical Staff |              |
|                    | Informed consent                         | \$200.00      | 1     | \$200.00          | Study Coordinator               |           |          | 1       |         |         |         |         |         |         |         |             |          |    | 0.00                  | 3.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | Inclusion/Exclusion                      | \$45.00       | 3     | \$195.00          | Study Coordinator               |           |          | 1       | 1       | 1       |         |         |         |         |         |             |          |    | 0.00                  | 3.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | Medical, surgical & medication history   | \$150.00      | 1     | \$150.00          | PI                              |           |          | 1       |         |         |         |         |         |         |         |             |          |    | 1.00                  | 0.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | Physical Examination                     | \$300.00      | 2     | \$600.00          | PI                              |           |          | 1       |         |         |         |         |         |         |         |             |          |    | 1.00                  | 0.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | Lab specimen processing                  | \$50.00       | 3     | \$150.00          | Study Coordinator               |           |          | 1       |         | 1       |         |         |         |         |         |             |          |    | 0.00                  | 3.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | Vital Signs                              | \$35.00       | 6     | \$210.00          | Study Coordinator               |           |          | 1       | 1       | 1       | 1       | 1       | 1       | 1       |         |             |          |    | 0.00                  | 6.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | WRS registration                         | \$50.00       | 1     | \$50.00           | Study Coordinator               |           |          | 1       | 1       | 1       | 1       | 1       | 1       |         |         |             |          |    | 0.00                  | 6.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | Study Registration and training          | \$45.00       | 1     | \$45.00           | Study Coordinator               |           |          | 1       | 1       | 1       | 1       | 1       | 1       |         |         |             |          |    | 0.00                  | 5.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | e-Diary weekly assessments               | \$15.00       | 4     | \$60.00           | Study Coordinator               |           |          | 1       | 1       | 1       | 1       | 1       |         |         |         |             |          |    | 0.00                  | 5.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | e-Diary Compliance                       | \$140.00      | 4     | \$560.00          | Study Coordinator               |           |          | 1       | 1       | 1       | 1       | 1       |         |         |         |             |          |    | 0.00                  | 0.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | AE's                                     | \$40.00       | 5     | \$200.00          | PI                              |           |          | 1       | 1       | 1       | 1       | 1       | 1       |         |         |             |          |    | 3.00                  | 0.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | Con Meds                                 | \$20.00       | 5     | \$250.00          | Study Coordinator               |           |          | 1       | 1       | 1       | 1       | 1       | 1       |         |         |             |          |    | 0.00                  | 6.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | Questionnaires administered              | \$50.00       | 4     | \$200.00          | Study Coordinator               |           |          | 1       | 2       | 1       | 1       |         |         |         |         |             |          |    | 0.00                  | 4.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | Investigator fee                         | \$750.00      | 6     | \$4,500.00        | PI                              |           |          |         |         |         |         |         |         |         |         |             |          |    | 0.00                  | 0.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | Study Coordinator Fee                    | \$175.00      | 6     | \$1,050.00        | Study Coordinator               |           |          |         |         |         |         |         |         |         |         |             |          |    | 0.00                  | 0.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | study drug dispensing and administration | \$60.00       | 1     | \$60.00           | Study Coordinator               |           |          | 1       | 11      | 1       | 1       | 1       | 1       |         |         |             |          |    | 0.00                  | 16.00           | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | study drug accountability                | \$300.00      | 3     | \$900.00          | Study Coordinator               |           |          | 1       |         | 1       | 1       | 1       | 1       |         |         |             |          |    | 0.00                  | 5.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | recuse medication dispensed              | \$20.00       | 3     | \$60.00           | Study Coordinator               |           |          | 1       | 1       | 1       | 1       | 1       |         |         |         |             |          |    | 0.00                  | 5.00            | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    | <b>Total</b>                             |               |       | <b>\$4,800.00</b> | <b>Total No. of Staff Hours</b> | 0         | 0        | 11      | 19      | 13      | 11      | 11      | 13      | 0       | 0       | 0           | 0        | 0  | 7.00                  | 85.00           | 0.00           | 0.00         | 0.00           | 0.00            | 0.00         |
|                    |  |               |       |                   |                                 |           |          |         |         |         |         |         |         |         |         |             |          |    | <b>Percent Effort</b> | <b>0.34%</b>    | <b>1.13%</b>   | <b>0.00%</b> | <b>0.00%</b>   | <b>0.00%</b>    | <b>0.00%</b> |

| STUDY BUDGET                     | Per Subject      | # Ppts    | TOTAL           |                |
|----------------------------------|------------------|-----------|-----------------|----------------|
|                                  |                  |           | COSTS           | AMOUNT         |
| TOTAL PER SUBJECT                | 4,800.00         | 10        | 48,000          |                |
| START UP COSTS                   | 7,328.00         |           | 7,328           | (PASS THROUGH) |
| FIXED COSTS                      | 6015.00          |           | 6,220           | (PASS THROUGH) |
| <b>SUBTOTAL</b>                  | 18,143.00        |           | <b>61,578</b>   |                |
| CRO Administrative Charge 10-20% |                  |           | 0               |                |
| TTUHSC OVERHEAD 26%              | 1,200.00         |           | 12,000          |                |
| <b>STUDY TOTAL</b>               | <b>19,343.00</b> | <b>10</b> | <b>73,578</b>   |                |
| IRB Fee                          | 4,000            |           | 4,000           | (PASS THROUGH) |
| <b>GRAND TOTAL</b>               |                  |           | <b>\$77,578</b> |                |



# Clinical Trial Fund Management

- Once the new clinical trial fund is created, Department must submit a budget revision through the Budget Revision Request System to establish a budget on the fund based on the internal budget.
- Expenditures on the fund can commence as soon as the budget is established.
- Common direct costs that are expected to be incurred during the performance of the clinical trial:
  - Principal investigator and clinical research coordinator salaries (per % effort devoted to study)
  - Medical procedure costs covered by sponsor and not billed to insurances/Medicare
  - IRB Fees
  - Pharmacy Charges
  - Medical/Lab/Clinical Supplies
  - Participant Incentives (Swift Cards)
  - Medical Translation Fees
  - Archive Document Storage Fees
  - Outpatient Clinic Costs



# Clinical Trial Billing

- Who Invoices?
  - OSP is in charge of invoicing for start up fees
  - Departments are in charge of invoicing for milestone and patient-visit fees
  - The IRB Office invoices for IRB fees
  - Payee address for these invoices should be:
    - Texas Tech University Health Sciences Center El Paso
    - ATTN: Contracts and Grants Accounting
    - 5001 El Paso Drive
    - El Paso, TX 79905
- CGA will email the departments and other relevant parties (e.g. IRB Office for IRB fees) when a payment is received.



# Clinical Trial Closeout

- When study has ended, the PI and/or designee should:
  - Review Clinical Trial Financial Closeout Procedure available on the C&G Accounting website.
  - Fill out the Clinical Trial Closeout Checklist and Certification Form and email it to OSP and CGA.
  - Submit a letter of explanation for residual balances (income exceeding expenses) in excess of 25%.
- CGA will determine the final residual amount that department can transfer to a local general designated research fund (fund code starting with 183XXX).

## CONTRACTS AND GRANTS ACCOUNTING

[Contracts and Grants Accounting Home](#)  
[Announcements](#)  
[Contacts](#)  
[Forms](#)  
[Helpful Links](#)

- [Effort Certification and Re Technology \(ecrt\)](#)

[Policies and Procedures](#)  
[Reference Materials](#)  
[Reports](#)

## Contracts and Grants Accounting Reference Material

### General

- [Grant Financial Management Workshop Presentation – January 2016](#)
- [Grant Management Training Presentation](#)
- [Grant Closure Checklist](#)
- [Facilities and Administrative Cost Rate Agreement](#)
- [Research Funds Categories \(Program Code 20\)](#)
- [Grant Financial Management Workshop Presentation - July 2015](#)
- [List of Account Codes](#)
- [Clinical Trial Financial Closeout Procedure](#)
- [Clinical Trial Closeout Checklist and Certification](#)





## Old versus New

- OSP has been requiring the internal budget for all new clinical trial agreements (CTA) since late 2015.
- Older CTAs that were negotiated and executed without an internal budget will continue to operate as follows:
  - Since there was no initial budget established on the clinical trial fund, when CGA receives payments, CGA will email the department to complete a budget revision to budget the revenue. The revenue budget will always equal actual revenue received.
- All new CTAs that have an internal budget will no longer be subject to this process of budgeting every single payment as received. The initial budget on the fund will be based on the internal budget in order to provide departments the flexibility to cover initial study costs directly from the clinical trial fund before any payments from the sponsor are received.
  - Note: The projected revenue budget might not fully materialize and the department will cover any deficit by processing cost transfers to a local designated research fund (an 18XXXX fund) at the end of the study.



TEXAS TECH UNIVERSITY  
HEALTH SCIENCES CENTER™  
EL PASO

# Questions and Answers