

# Discovery Theme Faculty Appointments and F&A Tracking

The following information is intended to provide guidance for HR and fiscal professionals as well as Discovery Themes (DT) program managers, related to DT faculty appointments and correctly filling out ePA005 forms for DT faculty. Proper entry is required in order for us to ensure that Facilities and Administrative costs (F&A) on grants are properly credited to each DT unit. This guidance has been updated to reflect changes in DT policies.

## Facilities and Administrative Costs (F&A) for DT faculty

In September 2019 a decision was made to begin returning the OAA share of DT F&A (50%) to the DT programs, beginning in FY21.

- OAA, in conjunction with the DT program managers, will conduct periodic monitoring of ePA005s.
- DT program managers will work directly with their DT faculty and associated colleges in order to assure that ePA005s are filled out correctly, in order to avoid incorrect F&A allocations and delays in sharing the F&A on the back end.
- The following activities will occur at the beginning of each fiscal year:
  - OAA will provide a projection of DT F&A for that year.
  - OAA, in conjunction with the DT program managers, will reconcile the DT F&A from the previous year.
  - OAA will transfer the reconciled OAA share of the F&A to the DT programs.
  - OAA will send out this guidance to HR and fiscal contacts in the colleges and departments, and to the DT program managers.
- In order for colleges to be able to report research productivity through expenditures, expenditure credit will appear in the college general ledger.
- A unique Cost Center has been created for each college with a DT Faculty member. This Cost Center will **only** be used for tracking the OAA DT share of F&A (**see list of college owned DT F&A orgs below**). The amount of expenditure credit as indicated in the MOU for the DT faculty member will be allocated to this Cost Center when the ePA005 is created. Note that this is for expenditure credit only. Award credit does not need to be allocated to OAA and can be distributed proportionally among the units involved.

College	WorkDay Cost Center for F&A/IDC Tracking
Arts & Sciences	CC12428
CFAES	CC11949
Education and Human Ecology	CC14034
Engineering	CC11784
Fisher College of Business	CC11605
John Glenn College	CC11645
Law	CC14032
Medicine	CC12810
Nursing	CC13092

College	WorkDay Cost Center for F&A/IDC Tracking
Pharmacy	CC10528
Public Health	CC10501
Vet Med	CC14033

- The unique Discovery Theme Cost Center (**see list of DT Cost Centers below**) should also be used in the ePA005 with zero award and expenditure credit in order to indicate that the DT was involved in the process. This is not a mandatory requirement but can help with theme reporting.

Discovery Theme	WorkDay Cost Center
Chronic Brain Injury	CC10681
Foods for Health	CC10677
Global Arts & Humanities	CC10678
InFact	CC10689
Infectious Disease Institute	CC10995
Materials & Manufacturing for Sustainability	CC10969
Sustainability Institute	CC10658
Translational Data Analytics Institute	CC13305

- OAA and the DT program managers will reconcile F&A after the conclusion of the fiscal year. A cash transfer will be made from each college to OAA for its share of F&A based on the amount credited to the DT Cost Center.
- OAA will then provide a cash transfer to each DT for the F&A funding associated with their DT faculty

Example of EPA005 below:

Department/Center	Org #	% Proposal/Award Alloc	% Expenditure Alloc	
CIVIL, ENVIR & GEOD ENG	14270	70	35	Standard Faculty Alignment with the College TIU Position
ENGINEERING - DT IDC	14010	0	35	Equal Share to OAA for Expenditure of a DT Faculty and no Award Credit
COPH - ENVIRONMENTAL HEALTH SCI	25051	30	15	Standard Faculty Alignment with the College TIU Position
DISCOVERY THEMES IDC	25058	0	15	Equal Share to OAA for Expenditure of a DT Faculty and no Award Credit

## DT Faculty Appointments in the HR System:

Funding for salary and benefits for DT faculty hires is typically shared 50/50 between the Office of Academic Affairs (OAA) and college(s). For the college portion, it may be a joint appointment across departments within a college or across colleges. Arrangements for the percent sharing of salary and benefits is outlined in an MOU for each faculty hire.

- For positions that are 50% TIU/ 50% OAA or 50% joint across departments within one college/50% OAA, they should be entered into the HR system with the faculty member appointed 100% in the college. The Costing Allocation should reflect 50% in the college with local funding and the remaining 50% (OAA portion) should be reflected using a local org and a unique DT Program Number provided by OAA. For positions that are



joint across colleges, there should be a record for each individual college with the Costing Allocation for each position reflecting both local funding and the OAA portion.

#### **Unique Costing Worktags for DT Hires:**

#### **WorkDay Mapping = FD100 (General Fund) + PG103091 (Discovery Themes)**

- Instructions for the Costing Allocation: (for positions that are 50% TIU/50% OAA or 50% joint between departments within one college/50% OAA)
  - 50% local cost center and funding (there may be two lines if joint between 2 or more departments in a college)
  - 50% **local cost center and worktags FD100-General Funds and PG103091–Discovery Themes** (to be used consistently across campus). This worktag structure should only be used for the OAA portion of the salary and benefits for the DT hire.
  
- Instructions for the Costing Allocation: (for positions that are joint between colleges/50% OAA or 50% joint between departments within one college/50% OAA)
  - Position in College 1:
    - 50% local cost center and funding (there may be two lines if joint between 2 or more departments in a college)
    - 50% **local cost center and worktags FD100-General Funds and PG103091–Discovery Themes** (to be used consistently across campus). This worktag structure should only be used for the OAA portion of the salary and benefits for the DT hire.
  
  - Position in College 2:
    - 50% local org and funding (there may be two lines if joint between 2 or more departments in a college)
    - 50% **local cost center and worktags FD100-General Funds and PG103091–Discovery Themes** (to be used consistently across campus). This worktag structure should only be used for the OAA portion of the salary and benefits for the DT hire.

**OAA maintains a tracking sheet in conjunction with ERIK to ensure annually that all DT appointments are set up correctly in the system. Reconciliation is done at the end of each FY before second close and again after second close to assure all funds are transferred to the corresponding colleges for DT Faculty Support.**

### **Salary Recovery (Release Time or Direct Appointment) for DT faculty:**

The salary recovery (SR) for DT hires will be shared based on the appointment split that is reflected in the MOU. Typically, this is 50% College(s) and 50% OAA. The Costing Allocation needs to be changed for the salary recovery in proportion to the effort and follow the terms of the MOU.

#### Entering Salary Recovery in the Costing Allocation:

- For the local funding, the effort can be entered as either release time or as a direct appointment.
  
- For the OAA portion, the effort will be entered as a direct appointment thus reducing OAA expenses. OAA would then reimburse units based on actual salary and benefits expended via a journal transfer of cash after first close of each fiscal year. This journal transfer will capture OAA's share of any over the cap adjustments returned to local orgs.

Note: Cost Sharing should follow the same logic as Salary Recovery.

Examples:

Without SR:

50%	CC11829	local funding
50%	CC11829	DT Program Number

With 10% SR:

**Option 1:**

45%	CC11829	local funding
5%	CC11829	enter as release time for local funding on the grant
45%	CC11829	DT Program Number
5%	CC11829	enter as direct appointment for OAA portion on the grant

**Option 2:**

45%	CC11829	local funding
45%	CC11829	DT Program Number
10%	CC11829	enter as direct appointment on the grant

Example of Option 1:

<i>Current and Future Costing Allocations</i>					Costing (As of Start Date)	Distribution Percent
Start Date	End Date	Costing Allocation Level	Position	Costing Company		
8/15/2023	5/31/2024	Worker Position	00000000 Assistant Professor	The Ohio State University	Balancing Unit: BL1234 Engineering I _____ Cost Center: CC1234 Engineering I _____ Function: FN100 Instruction and Departmental Research Fund: FD100 General Fund Program: PGI03091 Discovery Themes	45.00%
8/15/2023	5/31/2024	Worker Position	00000000 Assistant Professor	The Ohio State University	Balancing Unit: BL1234 Engineering I _____ Cost Center: CC1234 Engineering I _____ Expenditure Treatment: ET100 Continuing Funds Function: FN100 Instruction and Departmental Research Fund: FD100 General Fund	45.00%
8/15/2023	5/31/2024	Worker Position	00000000 Assistant Professor	The Ohio State University	Activities and Events: AE101147 Grant Effort Normally Department Funded Balancing Unit: BL1234 Engineering I _____ Cost Center: CC11788 Engineering I Chemical and Biomolecular Engineering Expenditure Treatment: ET100 Continuing Funds Function: FN105 Applied Research Fund: FD520 Grants and Contracts Sponsored Programs Fund Grant: GR12345 _____	5.00%
8/15/2023	5/31/2024	Worker Position	00000000 Assistant Professor	The Ohio State University	Balancing Unit: BL1234 Engineering I _____ Cost Center: CC12345 Engineering I _____ Function: FN105 Applied Research Fund: FD520 Grants and Contracts Sponsored Programs Fund Grant: GR12345 _____	5.00%

Example of Option 2:

<i>Current and Future Costing Allocations</i>					Costing (As of Start Date)	Distribution Percent
Start Date	End Date	Costing Allocation Level	Position	Costing Company		
8/15/2023	5/31/2024	Worker Position	00000000 Assistant Professor	The Ohio State University	Balancing Unit: BL1234 Engineering I _____ Cost Center: CC1234 Engineering I _____ Function: FN100 Instruction and Departmental Research Fund: FD100 General Fund Program: PGI03091 Discovery Themes	45.00%
8/15/2023	5/31/2024	Worker Position	00000000 Assistant Professor	The Ohio State University	Balancing Unit: BL1234 Engineering I _____ Cost Center: CC1234 Engineering I _____ Expenditure Treatment: ET100 Continuing Funds Function: FN100 Instruction and Departmental Research Fund: FD100 General Fund	45.00%
8/15/2023	5/31/2024	Worker Position	00000000 Assistant Professor	The Ohio State University	Balancing Unit: BL1234 Engineering I _____ Cost Center: CC12345 Engineering I _____ Function: FN105 Applied Research Fund: FD520 Grants and Contracts Sponsored Programs Fund Grant: GR12345 _____	10.00%