



PAF TEAM INFORMATION

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SALES TAX REIMBURSEMENT

Effective September 1, 2002, faculty, staff, and students will no longer be reimbursed for Texas state sales tax charged on purchases made using the petty cash process.

The change has been made in order to standardize petty cash reimbursement procedures for all the different types of funding available to the university. Such standardization will help ensure that the University's tax exempt status is honored by vendors.

For grants management purposes, federal guidelines specifically state that if an institution has been granted an exemption from state sales tax, then such an expense is not allowable as an expense on a federal award.

The procedure for making sure the University's sales tax exemption is honored is as follows:

Before making a purchase through the petty cash process, or otherwise legitimately outside the normal procurement process, the faculty or staff should obtain a copy of the institution's tax-exempt documentation from Finance (from the FAST Team's website) or any dean's office. In order to confirm that the vendor will honor the documentation, the faculty or staff should contact the vendor prior to making the purchase to determine the vendor's guidelines. (Note: Some vendors typically require the purchase to be made with a company check in order for the purchase to qualify for the tax-exemption. Others will require the purchaser's institutional ID.) The faculty or staff person should present the documentation to the vendor at the time of purchase.

If a request to reimburse state sales tax is presented to the custodian of the petty cash fund or the Bursar's Office, the reimbursement will be reduced by the amount of the state sales tax.

Links to the relevant HOOP policies and to the FAST Team's website to obtain the sales tax exemption form are provided below.

[FAST Team - sales tax form](#)

[Hoop 11.09](#)

[Hoop11.15](#)

FINANCIAL REPORTING

One of the responsibilities of the PAF Team is to prepare and submit all financial reports related to Grants, Contracts, and other Restricted Fund accounts. In order for us to meet this responsibility, we rely on working in partnership with the schools, departments, and divisions that administer these accounts.

An important aspect of this partnership is related to sharing information. Quite often, communications from the funding agency regarding financial reporting will be sent directly to the PI or administrator. Such communication should be forwarded to the PAF team so that we can meet the reporting requirements of the funding agency.

An example of such communication from a funding agency is when the agency sends updated forms that are required to be used to submit the financial reports. If a report is submitted using an out-of-date form, it is typically rejected, resulting in it being necessary to re-submit the report on the current forms. This might result in the funding agency being reluctant to award future funding.

It is important that funding agency forms that are received by the PI or administrator are forwarded to PAF for report submission. Also, requests from funding agencies for financial reports should be forwarded to PAF.

The link to the HOOP policy regarding financial reporting is listed below.

[Hoop 11.04](#)

TRAVEL PURPOSE CODES

This serves as a reminder that whenever a TA transaction is entered against Federally Sponsored accounts (i.e. funds 2LF through 299) the only allowable travel purpose codes are listed below:

CT-Collaborate
GB-Grant Benefit/Conference
GI-Grant Investigation
GP-Presenting Paper on Grant
SD-Site Visit/Data Collection

90-DAY NOTICES

Approximately 90 days prior to the end of a grant, contract, or restricted fund budget period, the PI and the administrator will receive an e-mail from the PAF Team that serves as notification that the account needs to be reviewed. The purpose of the notice is to facilitate successful closure or continuation of the account.

For accounts that are being continued, the award for the next budget period is often contingent upon the submission of a continuation application/progress report. Contact the Office of Sponsored Projects (OSP) at 500-5847 for information regarding this process.

Funding for the next budget period, or approval to carry forward funds, may also depend on the amount of unexpended balance. Various funding agencies have different thresholds for analyzing this item. For some, a remaining balance greater than 10% will be questioned in relation to future funding or carry forward.

For federal awards, a remaining free balance greater than 25% of the award amount for the current year may be questioned. The PI or administrator may be asked to provide an explanation to the agency as to why there is such a large amount of unspent funds. Further information may also be required regarding the progress of the project

If the account is approaching its termination date, it should be reviewed to determine whether the work could be completed by the termination date or whether a request for extension should be considered (if extensions are allowed for this award). If an extension request is to be submitted, it should be submitted to PAF 45 days prior to the termination date so that we can submit the request to the funding agency within their various time frames.

For the account to be closed, all encumbrances will have to be cleared. For items received but not invoiced, the vendor should be contacted to complete the invoicing process. Also, PA requests should be prepared for employees funded on the account that is ending.