



# INSTAAR



**INSTAAR**  
University of Colorado

# The Post – Submission Period



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- Some Agencies have a specific date to announce awards
- Other agencies - Review may take up to 6 months
- May need to clarify information
- May need to send additional supporting information
- May need to revise budget
- Always use “pink” sheets (review)



# Late Award?

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- What to do, what to do?
- Many federal agencies allow **pre-award** costs up to 90 days prior to the start date of the grant. With proper verification that the award will be funded pre-award cost may be approved.
  - Cost must be necessary for the conduct of the project
  - Costs are allowable under the potential award



# The Checks in the Mail

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- Pending accounts

- Funding has been recommended
- No formal award has been received
- Some grants under expanded authority OCG can set up pending account for 90 day period
- CFO will complete OPAS form to initiate
- INSTAAR and OCG Directors must approve
- INSTAAR must obligate to guarantee
- Note: contracts must have the explicit authorization from the Contracting Officer before any pre-award spending is allowed



# OPAS

Use the OPAS form  
To request pre-award  
Funding when an  
Award is imminent.

Official start date  
Of the project must  
Be known

University of Colorado at Boulder  
Office of Contracts and Grants  
3100 Marine Street, Room 479, 572 UCB  
Boulder, CO 80309-0572

Request for Organizational  
Prior Approval (OPAS) \*

Date of Request:	
Principal Investigator:	Department:
Project Title:	
Sponsor:	
Proposal #:	Project #:

<input type="checkbox"/> 90 Day Pre-Award Costs (New/Continuation)		<b>Pre-Award Budget</b>	
Requested period of performance under OPAS:		Salaries	\$
	to	Fringe Benefits	\$
Anticipated award period to be funded by Sponsor:		Equipment	\$
	to	Travel	\$
Anticipated Amount:	\$	Supplies	\$
		Tuition	\$
		Other Direct Costs	\$
		Total Direct Cost	\$
		Indirect Costs (F & A)	\$
		Total Cost	\$

<input type="checkbox"/> Budget Deviation			
From (Budget Category/Acct Code)	Budget Amount	To (Budget Category/Acct Code)	Budget Amount
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$

Justification:

PI Signature _____ Date _____  Department Approval _____ Date _____  OCG Approval _____ Date _____	<b>Departmental Guarantee for Pre-Award Spending Authorization**</b>  _____ Speedtype  If confirmation cannot be obtained from the sponsor regarding anticipated funding, your Contract and Grant Administrator will contact you to obtain a non-sponsored speedtype. In the event that an award is not received, direct costs will be borne by the non-sponsored speedtype.
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\*As authorized under OMB Circular 4-110, the University has expanded authority to approve the above action on most federal grants or federal flow-through agreements on behalf of the Federal Government. Revised 2/08



# The Checks *STILL* in the Mail

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- **At Risk Accounts –**
  - Contract has not been fully executed but has a start date and all terms have been agreed upon
  - Establishes a sponsored project number
  - CFO will complete Request to Establish and At-Risk Project
  - Approved by INSTAAR AND OCG Directors



# AT RISK

University of Colorado at Boulder  
 Office of Contracts and Grants  
 3100 Marine Street, Room 479, 572 UCB  
 Boulder, CO 80309-0572

*Request to Establish an  
 At-Risk Project\**

Date of Request:	
Principal Investigator:	Department:
Project Title:	
Sponsor:	
Proposal #:	Project #:

<input type="checkbox"/> At-Risk Project (New/Continuation)		<b>At-Risk Project Budget</b>	
Requested period of performance under At-Risk Project:		Salaries	\$
	to	Fringe Benefits	\$
Anticipated award period to be funded by Sponsor:		Equipment	\$
	to	Travel	\$
Anticipated Amount: \$		Supplies	\$
		Tuition	\$
		Other Direct Costs	\$
		Total Direct Cost	\$
		Indirect Costs (F & A)	\$
		Total Cost	\$

Justification:

_____ PI Signature                      Date	<b>Departmental Guarantee for At-Risk Project**</b>  _____ Speedtype  **In the event that an award is not made or costs incurred are determined unallowable under the terms of the award, direct costs will be borne by the non-sponsored speedtype authorized above.
_____ Department Approval                      Date	
_____ OCG Approval                      Date	
*This At-Risk Request establishes a sponsored project account for contracts and grants without Expanded Authorities, as authorized under OMB Circular A-110, to allow work to begin or continue prior to receipt of an official award document. Expenses during the At-Risk period are limited to those authorized above. <span style="float: right;">Revised 2/09</span>	



# POST AWARD ADMINISTRATION

# The Award



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- Agency sends a formal notification to the Office of Contracts and Grants (OCG)
- Award documents take many forms depending upon the type of sponsor and project.
- Notification outlines terms and conditions.
  - dates for performance
  - amount funded
  - cost sharing
  - reporting requirements
- These documents require review and signature by the official authorized to sign on behalf of the institution
  - Most terms and conditions for federal awards are predetermined
  - Non-federal awards generally require negotiations
    - publication rights
    - liability
    - ownership of research results
    - inventions
- An email will be sent to the PI notifying the award has been received and a Project number will be forthcoming



## The Award (cont.)

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- Upon approval, the information is forwarded from OCG to Sponsored Projects Accounting (SPA) for assignment of a project number and setup
- OCG sends notification to the PI that the Project has been set up. Funds may then be encumbered or expended against this project.



# The Accounting Technician

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- When your proposal budget was developed an accounting technician was assigned to your project.
- This person may or may not be the person handling your award as work-load shifts could dictate a change in the technician.
- It is the role of the technician to assist you in all post-award issues: Personnel, payroll, purchasing, travel, etc.
- Meet with your technician regularly to discuss your current and future needs: personnel, payroll, etc.
- The accounting technician will provide you with a monthly excel spreadsheet. This sheet will present you with a forecast based upon current and future expenditures.



# Regulations

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- Your project is governed by a variety of rules and regulations...
  - University of Colorado State
    - State Personnel System
    - State Purchasing System
    - State Fiscal Rules
  - Program Specific Rules
    - NSF Proposal Guide
  - Code of Federal Regulations:
    - Sets forth programmatic grant regulations (Title 42)
    - Contains, among other regulations, administrative regulations applicable to grants and cooperative agreements



# Omb Circular A-21

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- Basis rules for determining applicable costs for federally funded Grants and Contracts
  - allowable vs unallowable costs
  - direct vs indirect costs
- Items such as postage, office supplies, memberships and clerical costs are not allowed unless clearly defined in the application
- Clerical costs – may be allowable for:
  - Large, complex programs
  - Programs with extensive data accumulation, analysis, entry
  - Programs with extensive travel/meeting arrangements
  - Programs requiring project specific database management



# OMB Circular 110

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- Uniform Administrative Requirements
- Describes various management systems and standards required of recipients of federal grants



# Know your budget

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- Make sure your expenses are:
  - Allowable: Under the award agreement, fiscal rules
  - Reasonable: A prudent person would have purchased this item and paid this price
  - Allocable: Expense can be assigned to the project on some reasonable basis
  - Consistently Treated: Like costs must be treated the same in like circumstances, as either direct or indirect (F&A) cost.

**If a cost cannot meet the criteria above,  
It is unallowable!**



# OCG – Expanded Authority

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- **Expanded authority** is the waiver of prior approval requirements by the sponsoring agency. Allowed revisions are permitted only if necessary for project completion and are within the original scope of the project and within the total approved budget.
- **Allowed changes:**
  - **1) One time ONLY No-Cost extension for up to one year.**
  - **2) Line item budget reallocation (within original scope of work) Does not apply to changes in fellowships, stipends, subcontracts, capital construction, F&A rates, scope of work, or change of PI.**
  - **3) Pre award set-up and costs limited to 90 days prior to start date of award.**



# Budget Deviations - OCG

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- Currently need to rebudget if deviation is > 25 % of the line budget\*
- Transfer of funds from direct to indirect – or the reverse
- Purchase of equipment when not budgeted
- Purchase of domestic/international travel when not budgeted

\*Note: as of 4/09 shift will be to 10% of the award to date  
As criteria for re-budgeting. View on a case by case basis  
Until new, written guidelines are received.



# The Opas

- Used to request budget Deviation
- Must indicate category moving funds from/to
- Must justify why funds aren't Needed in one category and Why needed in another

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	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$

Justification:

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\*As authorized under OMB Circular A-110, the University has expanded authority to approve the above action on most federal grants or federal flow-through agreements on behalf of the Federal Government. Revised 2/09

# CAS Form

- Used to request Approval of items Normally not Allowed on project  
ie: administrative computers equipment

University of Colorado at Boulder  
Office of Contracts and Grants  
3100 Marine Street, Room 481, 572 UCB  
Boulder, CO 80309-0572

CAS Exception Form

Date of Request:		Date Proposal to be submitted:	
Principal Investigator:			
Department:			
Project Title:			
Sponsor:			
Proposal #:		Project #. (if available)	

The purpose of this form is to ensure compliance with the Federal government's Cost Accounting Standards (CAS), as outlined in OMB Circular A-21, section F.6b, which stipulate that administrative and clerical salaries (and other expenses such as office supplies, postage, local telephone costs, and membership dues) should normally be treated as Facilities & Administrative (F&A) costs (indirect, overhead).

Principal Investigators may request exceptions to the policy if there is sufficient evidence that the pending Scope of Work requires the direct charging of these expenditures due to unlike circumstances. To initiate a request for an exception, the Principal Investigator must **complete and submit this form with the proposal** to the Office of Contracts and Grants for review and consideration.

Per OMB A-21 the following **three criteria must be met** for F&A costs to be directly charged:

1. The costs must be specifically and readily identifiable to a specific project with a high degree of accuracy.
2. The costs are required by the project scope, due to the project's special purpose or circumstances.
3. The costs must be specifically budgeted as a line item in the proposal budget and justified in the proposal narrative.

#### Section I: Request To Direct Charge Labor Costs (Administrative/Clerical Employees)

Exceptions to the OMB Circular A-21 guidelines will be permitted only if the following circumstances can be clearly demonstrated:

1. Administrative and clerical salaries must be specifically identified with a major project or activity, requiring administrative and clerical support, which is significantly greater than the routine level of such services provided by the unit.
2. The following examples directly from OMB A-21 illustrate the characteristics of a major project or activity:
  - a. Large, complex programs such as General Clinical Research Centers, Primate Centers, Program Projects, environmental research centers, engineering research centers, and other grants and contracts that entail assembling and managing teams of investigators from a number of institutions.
  - b. Projects which involve extensive data accumulation, analysis and entry, surveying, tabulation, cataloging, searching literature, and reporting (such as epidemiological studies, clinical trials, and retrospective clinical records studies).
  - c. Projects that require making travel and meeting arrangements for large numbers of participants, such as conferences and seminars.
  - d. Projects whose principal focus is the preparation and production of manuals and large reports, books and monographs (excluding routine progress and technical reports).
  - e. Projects that are geographically inaccessible to normal departmental administrative services, such as research vessels, radio astronomy projects, and other research fields sites that are remote from campus.
  - f. Individual projects requiring project-specific database management; individualized graphics or manuscript preparation; human or animal protocols; and multiple project-related investigator coordination and communications.



# CAS Form (Cont)

**Please provide the following information:** You may add additional sheets as necessary.

1. Position title:	
2. Percentage of effort devoted to project:	
3. Attach a current job description for the position.	
4. Using the above examples, describe the specific circumstances of the project or activity that demonstrate the need for an exemption.	

### Section II: Request To Direct Charge Non-Labor Costs

The direct charging of expenses for postage, local telephone, office supplies, membership dues, and general purpose equipment will be permitted only when the following circumstances can be clearly demonstrated. (Please check each one that applies and provide the required explanation.)

<input type="checkbox"/>	Postage (including UPS, Federal Express, DHL, etc.): A significant amount of communication via the mail is necessary to perform the Scope of Work, E.G., survey research, communication with subjects/participants.
<input type="checkbox"/>	Local Telephone (including cell phones): A significant amount of communication via telephone is necessary to perform the Scope of Work, e.g., survey research, communication with subjects/participants or field researchers.
<input type="checkbox"/>	Office Supplies: A significant amount of office supplies are necessary to perform the Scope of Work, e.g., preparation of surveys or other data collection tools, establishment of a business at a remote location.
<input type="checkbox"/>	Memberships and dues: Membership in professional associations is necessary to perform the Scope of Work, e.g., dissemination of research results.
<input type="checkbox"/>	General Purpose Equipment: Means equipment, the use of which is not limited to research, medical or other technical activities. Examples are: computers and office equipment (printers/scanners/copiers).

- Describe the specific circumstances of the project or activity that demonstrate the need for an exception.
 

- Justify the quantity and cost of each item being requested.
 

- Specify account code to be used for purchase. If funds need to be moved from a non-equipment code please specify the source and destination codes.
 


### Section III: Required Signatures

I certify that these costs, normally treated as F&A costs, should be accounted for as direct costs in this project.

PI Signature \_\_\_\_\_ Date \_\_\_\_\_

Prepared by \_\_\_\_\_ Phone \_\_\_\_\_

OCG Approval \_\_\_\_\_ Date \_\_\_\_\_



# Sponsor Approval

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- Prior written approval by the sponsor is required for the following:
  - Transfer of effort – subcontracting to another org.
  - Change in scope of work
  - Change in PI
  - Absence of the PI for more than 3 months
  - 25% change or more in PI effort
  - Reduction in the original cost sharing
  - Reallocation of funds in the Participant Support category
  - Construction activities costing \$25k or more



# Personnel

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- Only salaries for work performed directly on a sponsored project are allowed.
- Must be incurred within the budget period.



# Personnel

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- New Hires
  - Communicate, Communicate, Communicate
  - Give your accounting tech. advance notice
  - All positions, with the exception of students, need the chancellor's approval



# Jobs at CU

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- To recruit a position you must use the CU online recruitment and tracking system.
- Please see your DRL – Departmental Recruiting Liaison to get started.
  - CFO
  - Asst. to the Director



## Jobs at CU (cont.)

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- You will need to provide to the DRL with the following information:
  - Job Description
  - Type of Search – General or Targeted
  - Anticipated Hire Date
  - Reference requirements, etc.



# Jobs at CU

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- Once a candidate is chosen, the DRL will update the status of the applicants in Jobs at CU
- When the chosen applicant's status is change to "Recommended for hire"
  - an auto-generated notice is automatically sent to the Human Resources representative assigned to the posting
  - the background check is automatically initiated



# The Hire

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- The dossier must be completed on time or the individual cannot begin his/her position.



# Background Checks

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- Effective 7/1/07 all prospective CU-Boulder employees and current CU-Boulder employees seeking transfer or promotional opportunities (collectively referred to as Applicants") must consent to and pass a background investigation prior to any final appointment, hiring, transfer, or promotion relating to regular full-time, part-time and temporary non-student positions at CU-Boulder.



# Background Checks

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- The policy is located at:

<http://www.colorado.edu/policies/backgroundcheck.html>

- May be:
  - Criminal
  - Financial
  - Motor Vehicle



# Payroll

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- Complete the “INSTAAR Request for Personnel Action For New Employees” (**yellow form**) located in the Front Office Copy room.





# Payroll (cont.)

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- Documents needed
  - Social security card
  - Driver's license
  - If not a U.S. citizen:
    - Send them to see the International Taxation Specialist (x56500)

# New Employee Checklist



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- See Receptionist:
  - Key Request
  - Mailbox
- See Director's Assistant:
  - Email Needs
  - Long Distance Codes
  - Parking information



# Leave Reports

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- Leave reports detailing work hours, vacation, sick leave, etc. must be turned in monthly to the accounting technician
- Leave report must be signed by the supervisor

# PERS – Personnel Effort Reports



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- Required by Federal OMB Circular A21 for UCB recipients of federal awards
- Assures appropriateness of salaries and benefits charged to the grant or contract
- Must be completed on line (ePers – CU Connect)



# Graduate Research Assistants (GRAs)

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- Tuition must follow salary
- Tuition is paid at the same percent as the salary during the academic year
- Appointment letters should be kept in the project file



# Benefits – 7/1/08

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- Rate varies by job class and is updated each July
  - Teaching Faculty 26.8% full time
  - Research Faculty 27.7% full time  
17.0% part time
  - Classified Staff 27.7% full time  
17.0% part time
  - GRAs 6.2%
  - Hourly 1.1%



## Benefits (cont.)

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- An Employee must work 50% or more in order to be eligible for health benefits

# What if there is a lapse in funding?



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- An employee can be put on a “Short Work Break” up to three months in order to continue receiving health benefits
- A second three month break may be requested with approval of the INSTAAR Director
- Under no circumstances can the break be extended upon 6 months
- Employee must continue to pay their portion of the health costs.



# Equipment

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- Capital equipment is defined as costing \$5000 or more and having a useful life of 1 year or more
- Must be on the budget



# Travel

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- Domestic or International
- Is it on the budget?
  - If not, need an OPAS form
- Seek approval to travel from the department, sponsored programs (if using a fund 30/31) and from the dean or higher (if traveling internationally)
- Apply for a State Travel Card through US Bank VISA program



# Travel (cont.)

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- TAP: Travel Authorization Program
  - Must complete online – prior to travel, if you will be purchasing an airline ticket, traveling out of state or need a non – ATM advance
  - Where?
    - <http://www3.uchsc.edu/trav/travelGateway.html>
  - OCG approves all travel authorization forms (TAP electronic forms) for sponsored project travel. All applicable State of Colorado fiscal rules, University policies and regulations, and sponsoring agency rules and regulations must be followed.

## Travel Accounting

# Travel Authorization Request Form

Please enter the information in **ALL** the fields below to complete the Travel Request Form and receive a Travel Number. If the contact telephone number, campus mail address, email address or the traveler name are incorrect please correct those fields. You should contact the University Payroll and Benefits Services payroll liaison in your department if you want to change how your default name, telephone number, campus mail or email address are shown by the system.

### Contact Information:

**Your Name Here**

Contact Telephone Number (include area code and use only numbers):

Contact Campus Mail Address:

Contact Email Address:

Email Address of authorized person who approved this request:

### Travel Information:

Traveler Last Name

Traveler First Name

Traveler Email Address:

Traveler Type

Travel Agency

Travel Start Date (mm-dd-yyyy)  -  -

Travel End Date (mm-dd-yyyy)  -  -

Speedtype

Org. Number

Account

Origination City

Origination State/Country

Destination City

Destination State/Country

Justification for Travel (Please be specific and limit comments to 1000 characters or less):

Estimated Costs (To the nearest dollar --**No decimal point or dollar sign**):

Estimated Transportation Cost (other than rental car):

Estimated Rental Car Cost:

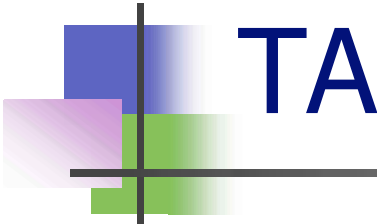
Estimated Registration Cost  Will a University Procurement Card be used to pay for registration?

Estimated Meals Cost:

Estimated Lodging Cost:

Estimated Miscellaneous Cost:

[Procurement Service Center Travel Web Page](#)



# Travel (cont.)



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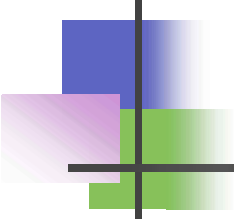
- Use an Approved travel agency to purchase your airline ticket
  - <http://www.cusys.edu/psc/payable/travel/travelagencies.html>
    - Provide your TA#



# Travel - Registration

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- Payment Methods
  - Procurement Card
  - Payment Voucher



# Travel - Lodging

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- Payment Method
  - Payment Voucher
  - State Travel Card (US Bank Visa)



# Travel – Per Diem

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- What is Per Diem?
  - Maximum allowable meal reimbursement for any given location.
  - Check the rates:
    - [http://www.gsa.gov/Portal/gsa/ep/contentView.do?programId=15586&channelId=-24653&oid=16365&contentId=17943&pageTypeId=17113&contentType=GSA\\_BASIC&programPage=%2Fep%2Fprogram%2FgsaBasic.jsp&P=MTT](http://www.gsa.gov/Portal/gsa/ep/contentView.do?programId=15586&channelId=-24653&oid=16365&contentId=17943&pageTypeId=17113&contentType=GSA_BASIC&programPage=%2Fep%2Fprogram%2FgsaBasic.jsp&P=MTT)
    - [http://aoprals.state.gov/content.asp?content\\_id=184&menu\\_id=78](http://aoprals.state.gov/content.asp?content_id=184&menu_id=78)



# Travel – Vehicle Rental

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- Payment Method:
  - State Travel Card (US Bank Visa)
- State Contract Rental Agencies:
  - Advantage
  - Avis
  - Budget
  - OR
  - Enterprise – if renting in Colorado
- Insurance Questions?
  - Call 1-800 – VISA – 911 (US Bank)



# Travel – Stay Organized!

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- Keep your conference schedule to  
Show which meals were provided
- Domestic travel –
  - 75% per diem reimbursement for days of travel
  - 100% per diem for non-travel days
- International travel – Maintain Meal Diary form throughout the entire trip

## Travel – Staying Organized – part 2



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- Keep original itemized receipts for other charges over \$25 or for all rental car, gas and lodging receipts.
- Do not include non-reimbursable personal expenses
  - Ie:  
Dry cleaning, magazines, videos, alcohol



# How to you get reimbursed for your travel expenses?

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- Prepare a Travel Voucher (TV)
  - The traveler or the accounting technician may prepare
    - The travel voucher is to used to reimburse allowable expenses not reimbursed by another means





# Preparing the Travel Voucher

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- Eligible Expenses:
  - Mileage
    - Current Local mileage is reimbursed at \$.50/mile
    - If necessary and authorized to use a 4-wheel drive vehicle, the reimbursement is at \$.53/mile
  - Transportation: Taxis, Shuttles, Buses, Rental Cars
    - Retain original itemized receipts for all rental car costs and gasoline expense
  - Meals: not included in conference (attach conference schedule)
    - You may claim up to 80% of the normal per diem without receipts.
    - To request 100% of the normal per diem retain and attach all meal receipts to the TV
    - Attach Meal Diary form instead of meal receipts for international travel
  - Lodging
    - Attach lodging statement



## TV (cont)

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All receipts should be taped to a separate piece of paper & stapled to the TV.

Travel Voucher must be submitted within 60 days of the end of your trip in order to avoid IRS implications.

If you received a travel advance and it was larger than your actual expenditures, you will need to reimburse CU within 30 days.

Sign your voucher!

Give all paperwork to your accounting technician for processing.

# Travel Websites



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- TAP:  
[www3.uchsc.edu/trav/travel/Gateway.html](http://www3.uchsc.edu/trav/travel/Gateway.html)
- Per Diem, Mileage, Rental Car:  
[www.state.co.us./govdir/gss/cen/travel1/stmp/](http://www.state.co.us./govdir/gss/cen/travel1/stmp/)
- Travel procedures:  
[www.cu.edu/psc](http://www.cu.edu/psc) - click on Payable Services, Travel  
or  
Travel forms:  
<https://www.cusys.edu/psc/forms/>



# Purchasing

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- How Can I Buy Something?
  - Procurement Card
  - Departmental Purchase Order
  - Payment Voucher
  - Purchase Requisition
  - Standing Purchase Order



# The Procurement Card

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- AKA – The A-Card
  - Preferred method of payment for small dollar purchases
  - Limited to \$5000 – individual limits may vary
  - Required to take training class
  - Cards should not be shared
  - Violations = violation points



# Procurement Card (cont.)

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- Restricted Purchases
  - Split Purchases - group of items, including shipping, totaling over \$5000, or single item, including shipping, over \$5000
    - \*Travel Related Purchases for employees and non employees - airfare, lodging, per diem meals, vehicle rental
    - \*Lack of Receipt/Documentation after 30 days
    - \*Furniture - without written approval unless from Colorado Correctional Industries or price agreement items from Corporate Express
    - \*Inappropriate use of funds
    - \*Long Distance & Pay phone calls without an itemized billing



# Procurement Card (cont.)

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- \*Restaurant Meals for travel related purposes
- \*Vehicle Related Expenses
- \*Services from an Individual
- \*Cash or Cash Type Transactions
- \*Contracts Requiring Authorized Signature
- \*Unallowable sponsored Projects Purchases
- \*Inadvertent Personal Purchase
- \*Alcohol
- \*Not informing Vendors of Tax Exempt Status
- \*Not signing & turning in statement for any cycle where there were transactions
- \*Sharing a Procurement Card



# Departmental Purchase Order

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- A Purchase Order may be created for purchases under \$5000 and for which the Procurement Card is not accepted
- The Departmental Purchase Order is then sent to the Vendor, signifying the University's intent to purchase



# Payment Voucher

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- To be used in a limited capacity
- Payment to an individual to reimburse  
For one time expenditure
- Payment to vendor when commitment  
voucher is not required.



# Purchase Requisition

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- Purchase exceeds \$5000
- Department creates Purchase Requisition online
- Department approves requisition
- Purchasing agent creates Purchase Order



# Purchasing Thresholds

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- Non Federal Funds:
  - Formal Bid >\$150k
  - Documented Quote:
    - \$10,001 - \$150,000 Goods
    - \$25001 - \$150,000 Services
  - A-CARD Limit: \$5000



# Purchasing Thresholds

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- Federal Funds:
  - \$5001 - \$150,000 Requires documented quote
  - >\$150,000 Requires either bid process or Request for Proposals



# Standing Purchase Order (SPO)

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- Used for repetitive purchases from the same vendor
- Used for purchases from the same vendor over a specific period of time
- Multiple invoices



# Are you subcontracting? Does the award include subcontractors?

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- Subcontracts are set up under their own separate project number.
- The accounting technician initiates a Standing Purchase Order to obligate funds to the sub.
- The subcontractor bills the Sponsored project office.
- The PI should review all invoices from the subcontractor to determine if the charges are appropriate.
- The PI monitors the progress of the subcontractor to ensure all deliverables are met.

## Subs cont.



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- Billing may be set up as monthly, quarterly, etc.
- Billing may be by pre-set amounts (i.e. 25% of the amount quarterly) or by actual cost reimbursement.



# Independent Contractors

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- 3 factor test
  - Is the individual's work being directed?
  - Is there a right to control the business/financial aspects of the work?
    - Should be able to earn a profit or suffer a loss
  - Is there an employee/employer relationship? Ie. Benefits?



# Independent Contractors

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- Verify that the individual hasn't ever worked for the University
- Cannot be hired as an independent contractor if paid previously as an employee
- Requires Scope of Work

# Employee vs. Independent Contractor

Employee	Independent Contractor
<p>Is paid by the hour Receives benefits Has the right to quit without incurring liability Can be fired at any time by the hiring authority Hours are agreed upon</p> <p>Works full time for the hiring authority &amp; does not make his/her services available to the relevant market</p> <p>Receives instructions when, where &amp; how to do the work</p> <p>Receives training regarding procedures, methods</p> <p>Provides services that are key to day-to-day operations</p>	<p>Is paid by the job No benefits received Liable if job is not completed according to agreement</p> <p>Sets own hours</p> <p>Works for more than one client at a time Make his/her services available to the relevant market</p> <p>No instructions received</p> <p>Hires/Pays own assistants</p> <p>Pays own business/travel expenses</p> <p>Invests in own equipment/facilities</p> <p>Furnishes own tools/materials to do job</p> <p>Can earn profit or suffer loss from job</p>



# Scope of Work

Effective 4/1/2005

**Scope of Work (SOW)**  
University of Colorado  
Procurement Service Center (PSC) - Purchasing

**Purpose:**  
Used to support a payment for services from a consultant/independent contractor, whether an **individual** or a **sole proprietor** operating under a Social Security Number. Reviewed by campus Human Resources office (or Payroll & Benefit Services, for international individuals/sole proprietors) to determine whether payment should be made through the PSC or processed in HRMS.  
*Not to be used for payments to University employees. Payments to employees for services must be processed in HRMS.*  
**Service provider must sign before HR/PBS review. HR/PBS review must be completed prior to any work being performed.**  
*When paying an honorarium to an associate or other individual, the Honorarium (HWR) form is used instead of the SOW form.*

**Detailed description of work:**  
70

<b>Work begin/end dates &amp; time period:</b>	<b>Facilities/materials/services provided by</b>
<b>Services compensation (e.g., rate per</b>	<b>Special skills/knowledge required to perform</b>
<b>Other compensation (e.g., travel reimbursement):</b>	
<i>Deliverables produced for the University pursuant to this order shall be considered "Work for Hire" under copyright law. The University may terminate this order for convenience by giving written notice of such termination to the Contractor and shall pay Contractor for services performed through the termination date.</i>	<b>Dollar amount of TOTAL purchase:</b> <i>(For SFC Requisitions, these are estimates)</i> <b>Total \$ (services):</b> _____ <b>Total \$ (other compensation):</b> _____ <b>Total purchase:</b> \$ _____

<b>Service Provider Information</b> Individual/Sole Proprietor Name: _____ Business Name (if Sole Proprietor): _____ Citizenship: _____ Has this person been a CU employee in the last 12 months? <input type="checkbox"/> NO <input type="checkbox"/> YES explain: _____ Address: _____ City, State, ZIP: _____ Country: _____ Tax ID # xxx-xx-xxxx: _____	<b>Organizational Unit Contact Information</b> Organizational Unit Name: _____ Contact Person: _____ Campus Phone: _____ Fax: _____ Campus Mailbox: _____ Email Address: _____ Authorizing Individual: _____ Authorizing Individual Title: _____
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Service Provider Signature \_\_\_\_\_ Date \_\_\_\_\_ Organizational Unit Authorizing Signature \_\_\_\_\_ Date \_\_\_\_\_

**HR/PBS USE ONLY - documentation of decision from SOW review per IRS guidelines:** <http://www.irs.gov/pub/irs-pdf/n1779.pdf>

Behavioral control	Instructions	
	Training	
Financial control	Investment	
	Expenses	
Relationship of parties	Profit or Loss	
	Benefits	
	Contracts	

**Approval as Independent Contractor**

HR Signature (or PBS International Tax Specialist Signature, for Foreign Nationals) \_\_\_\_\_ Date \_\_\_\_\_

**When all necessary signatures have been obtained, and if SOW has been approved by HR or PBS:**  
 For a total purchase up to \$5,000: Submit Payment Voucher & SOW to PSC Payable Services, DC 119.  
 For a total purchase > \$5,000: Use PQSPD Requisition. Write Req # on SOW, fax SOW to PSC Purchasing, 303.315.2799.  
 Services costing more than \$100,000 will require execution of a formal State contract, drafted in the PSC.



# Does your award include Cost Sharing/Matching?

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- Cost Sharing/Matching is that portion of project cost not borne by the Federal government (OMC Circular A-110)
- Enables the institution to qualify for matching funds for equipment purchases, instrumentation grants, etc.
- Shows the institution's commitment to the research project



# Cost Sharing

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- Commitments are considered a condition of the award
- Cost sharing/matching contributions must be verifiable.
- In order to account for the cost share/match, the University now sets up a project separate from the main award
- All funding and expense for the cost share/match are accounted for in the cost share project



# Cost Sharing

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- A grant recipient could be forced to repay funds that are deemed to be overdrawn as a result of failure to raise and document cost sharing.



# CU as the Subcontractor

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- You have received a subcontract from another agency. CU is the subrecipient.
- Are these federal flow through or flow down funds?
- Is this a fixed price agreement or a cost reimbursable contract?
- Sponsored Projects (SPA) does all accounting and invoicing.



# Cost Transfers

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- “Any costs allocable to a particular research agreement...may not be shifted to other research agreements in order to meet deficiencies caused by overruns or other fund considerations...”

A-21, C.4.b (Nov. 2002 NCURA ANNUAL Mtg.)



## Cost Transfers (cont.)

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- Effective March, 2005 all transfers involving grant or contracts must be approved by the Sponsored Project Office (SPA)
- A full explanation as to how the charge was processed against the original project must be included. Simply stating that the charge to the project was "in error" is insufficient. Likewise stating that the transfer is "to correct project" is not sufficient.
- Provide documentation that the charge is allowable, allocable and provides direct benefit to the project now receiving the charge



# Cost Transfers

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- Allowable:
  - Correction of a clerical error
  - Reallocation of expense to a closely related project in which all projects benefited from the expense
  - Transfer of a pre-award cost from unrestricted funds to a sponsored project
  - Reallocation of a salary expense
- Unallowable:
  - Reallocation of an expense because the grant has unexpended funds
  - Reallocation of an expense after 90 days



# Change in Scope

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- Change in specific aims
- Shifting emphasis
- Applying a new technology
- Changes in Key Personnel
- Absence for more than 3 months  
or 25% reduction in time

# Supplemental Funds Requests



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- Requests for additional funding are processed through the INSTAAR CFO and OCG as proposals.
- You will need to complete:
  - The INSTAAR Proposal Form
  - Draft budget
  - Statement of Work



# The No-Cost Extension

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- No additional funds are required
- No change in the scope of the project
- Need for additional time to complete the project
- Continuity of support is required while
- Waiting the review of a continuing application
- To permit the orderly phase-out of a project



# The No-Cost Extension

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- How can I extend my project?
- Depends upon the source of funding.
  - Federal:
    - Federal Demonstration Partnership  
(NSF, NIH, NASA, DOE, EPA)
      - University can grant the first no-cost extension for up to 12 months without approval of the sponsor



## No-Cost Extension (cont.)

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- The University may approve an extension for up to twelve months in accordance with its Organizational Prior Approval System (OPAS). NSF requires a ten-day notification of a no-cost extension. Therefore a request for an extension must be received by OCG (preferably by e-mail) 15 days prior to the end date of the award fully explaining the need and justification for the extension. NSF no longer allows submission of grantee-approved requests within ten days prior to the end date. Instead, you will lose your grantee-approved extension and will have to submit an NSF approved extension request.

# The No-Cost Extension (cont.)



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- If you are requesting your first no-cost extension and are requesting prior to 15 days before the end date:  
Contact Amanda Todd in the Post Award Office at 303-492-2694 or e-mail her at:

**Amanda.Todd@Colorado.EDU**

- You will need to provide the following information:
  - 1) Desired Length of Extension
  - 2) Description of Work to be accomplished during the Extension Period
  - 3) Summary of Work to Date
  - 4) Estimate of Unused Funds and Their Planned Use

# The No-Cost Extension (cont.)

- **If you are requesting your first no-cost extension for NSF, you /or OCG will submit via fastlane:**

1. Go to <https://www.fastlane.nsf.gov/fastlane.jsp>
2. Choose "Proposals, Awards and Status" which is found on the left-hand side of the page under "Login Required".
3. Under the "PI/Co-PI Login" box, enter your last name, social security number, and password in the appropriate blanks. Click on "Login".
4. Respond to the question "What Do You Want To Work On?" by clicking on "Award and Reporting Functions".
5. Click on "Notifications and Requests".
6. Select the award that you would like to request an extension for and click "Prepare Notification/Request".
7. Under "Types of Grantee Request (Need NSF Approval)", select "NSF Approved No-Cost Extension". Click below on "Request" button.
8. In appropriate blanks, type:
  - Revised expiration date desired (month/year)
  - Amount of remaining funds (do not include dollar sign, commas, or cents)
  - Justification for extension
  - Plans for use of unobligated funds.\*If request is late, type explanation.  
Click on "Forward to SRO".

The information entered for the request will automatically be forwarded to CU's Office of Contracts and Grants for concurrence. Once OCG has concurred with the request, it is forwarded to NSF for the Program Officer to review the request and determines whether or not it is approved.



## No-Cost Extensions (cont.)

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- What if I have already been granted a 1<sup>st</sup>. Year no-cost extension on my project but I still need more time?
  - If you have already used a one-year no cost extension, subsequent requests must be submitted through Post Award and/or NSF. The request can only be approved by the sponsor.



# No-Cost extensions (cont)

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- Non-federal sponsor

All requests for extensions must be submitted through the Post Award office and should be routed at least 45 days before the Project end date. Requests should include:

- 1) Desired Length of Extension
  - 2) Description of Work to be accomplished during the Extension Period
  - 3) Summary of Work to Date
  - 4) Estimate of Unused Funds and Their Planned Use
- Request will be routed to the sponsor for approval.

# Change in Principal Investigator



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- If a change in PI is necessary a letter outlining the need for the change and the qualifications of the new PI should be drafted by the current PI.
- The letter should be signed by the current PI
- Concurrence lines should be at the bottom of the letter for the proposed PI, the INSTAAR Director and the Director of OCG.
- Upon execution, the letter will be sent by the OCG office to the sponsor.



# Transfer of the PI

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- It is the policy of the University of Colorado to allow investigators to take their grants and contracts to their new institution.
- Each funding agency has their own form to accomplish the transfer
  - PI contacts his/her program officer to discuss the transfer and to ascertain if there are any specific needs
  - PI contacts new institution to discuss the transfer – informing when the transfer should take place
- Getting everything together to facilitate the transfer of a grant to another institution takes time...
  - PI drafts a letter to the Director of OCG at his current institution - outlining terms of the transfer and remaining funds expected. This letter will be signed by the Institute Director and then forwarded to the Director of OCG. An example follows...

# Letter to Transfer Grant



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- March 13, 2008
- To: Randall Draper, Director OCG  
From: James White, Director
- Dr. James Smith has accepted a position at the University of Arizona effective May 1, 2008. Dr. Smith has an NSF grant (UCB Project No. 153-8715) which he wishes to transfer to his new institution. The Institute does not wish to nominate a substitute principal investigator for this grant and has no objection to the University of Colorado relinquishing this grant. I understand that \$20,000 will remain unexpended as of May 1, 2008 and that this amount will be relinquished to NSF for transfer to Dr. Smith's new institution. I also understand that the Department will be completely responsible for any overexpenditure resulting from overestimating the balance of the grant to be relinquished.

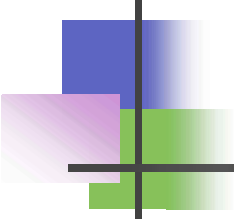


## PI Transfer – (cont.)

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- The University must submit an official letter relinquishing the grant to the sponsoring agency in order for the award to be transferred to the new institution.
- PI will need to submit a non-competing continuation for the continued funding through your new institution's OCG office.
- PI works with the receiving institution to draft and submit a budget for the remaining funds.

# What about the equipment?

- 
- If you purchased equipment and want to take this equipment with you when you move, you must obtain approval from the INSTAAR Director and from the Director of OCG.
  - It is the University of Colorado's policy to allow equipment to move with the investigator. However, this applies only to equipment purchased with no-University funds and not to equipment purchased with University funds.



## Equipment Transfer (cont)

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- For example, Equipment purchased on an individual's start-up fund was paid for with money funded by the state appropriated general fund.
- The Director may choose to allow the transfer of all equipment or he may choose to negotiate a fair settlement for the equipment with the new institution. Following is an example of a request to transfer equipment:

# The Equipment Transfer Request

■ March 13, 2008

To: Randall Draper, Director OCG  
From: Professor James Smith  
Subject: Equipment Disposal

I will be leaving the University of Colorado to join the faculty at the University of Arizona effective May 1, 2005. I would like to take with me the items of equipment listed on the attached sheet. (or as follows)

<b>Item Description</b>	<b>CU Tag #</b>	<b>Serial #</b>	<b>Account #</b>	<b>Date Purchased</b>
Supercomputer	21222	SC203302	1532991	2/6/2000

I will be using these items of equipment in the further conduct of my research at my new institution. I will provide a copy of the list of equipment items to the appropriate office at my new institution in order that their property inventory will reflect the addition of these items.

Concurrence:

The Institute of Arctic and Alpine Research approves the equipment disposal as proposed herein by Professor Smith.

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James White, Director, INSTAAR



# Closing Out

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- Final Performance and Financial Reports are due 90 days after the end date for the grant
- PI is responsible for the performance report
- Sponsored Projects Accounting (SPA) will complete the final financial report



# Delinquent Reports

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- May lead to withholding new awards
- May lead to withholding payments



The End!

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