The Post – Submission Period

- 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?

- 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

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

Official start date
Of the project must
Be known
The Checks *STILL* in the Mail

- **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**
3200 University Street, Room 479, 572 UCB
Boulder, CO 80309-0572

---

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

<table>
<thead>
<tr>
<th>Date of Request</th>
<th>Department:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Investigator:</td>
<td></td>
</tr>
<tr>
<td>Project Title:</td>
<td></td>
</tr>
<tr>
<td>Sponsor:</td>
<td></td>
</tr>
<tr>
<td>Proposal #:</td>
<td></td>
</tr>
<tr>
<td>Project #:</td>
<td></td>
</tr>
</tbody>
</table>

---

**At-Risk Project (New/Continuation)**

<table>
<thead>
<tr>
<th>Requested period of performance under At-Risk Project:</th>
<th>At-Risk Project Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>to</td>
<td></td>
</tr>
</tbody>
</table>

**Anticipated award period to be funded by sponsor:**

| to | |

**Anticipated Amount:** $ [ ]

---

**Justification:**

---

**Departmental Guarantee for At-Risk Project**

<table>
<thead>
<tr>
<th>PI Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department Approval</td>
<td>Date</td>
</tr>
<tr>
<td>OIG Approval</td>
<td>Date</td>
</tr>
</tbody>
</table>

---

**Specify:**

**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, proposal, authorized above.**

---

**This At-Risk Request establishes a sponsored project account for contracts and grants with 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.**

**Revised 2009**
The Award

- 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.)

- 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

- 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

- 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
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

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

- 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

- **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

- 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
### CAS Form

- Used to request Approval of items Normally not Allowed on project

  `ie: administrative computers equipment`

<table>
<thead>
<tr>
<th>Date of Request</th>
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<td>Principal Investigator</td>
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<td>Sponsor</td>
<td></td>
</tr>
<tr>
<td>Proposal #</td>
<td>Project # (cont'd)</td>
</tr>
</tbody>
</table>

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 505, which requires 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 (faculty, overhead).

Principal Investigators may request exceptions to the policy if there is sufficient evidence that the proposed project is the direct charging of these expenses due to unique circumstances. To submit a request for an exception, the Principal Investigator must complete and submit this form with the proposal to the Office of Contracts and Grants Management.

For OMB A-21, the following 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 accommodations.
3. The costs must be specifically budgeted as a line item in the proposal budget and justified in the proposal narrative.

### Section 1: Request To Direct Charge Labor Costs (Administrative/Clerical Employee)

Exceptions to the OMB Circular A-21 guidelines will be permitted only if the following characteristics 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 normal 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:
   - Large, complex programs such as Cancer Clinical Research Centers, Patient-Centered, Program Projects, Environmental Research Centers, Regenerative Research Centers, and other groups and centers that enroll patients and manage clinical trials.
   - Research programs that produce a number of research grants, such as the National Cancer Institute's Cancer Center Support Grant.
   - Projects that require multiple interactions with researchers and employees, such as the National Institutes of Health's Center for Biologics Evaluation and Research.
   - Projects that support the development of new research tools, such as the National Institutes of Health's Center for Information Technology.
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   - Projects that support the development of new research tools, such as the National Institutes of Health's Center for Information Technology.
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 complete 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 exception: 

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 box that applies and provide the required explanation.)

- Postage (including UPS, Federal Express, DHL, etc.). A significant amount of communication via mail is necessary to perform the Scope of Work, e.g., survey research, communication with subjects, participants, or field researchers.

- 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.

- Office Supplies. A significant amount of office supplies is necessary to perform the Scope of Work, e.g., preparation of surveys or other data collection tools, establishment of a branch at a remote location.

- Membership dues. Membership in professional associations is necessary to perform the Scope of Work, e.g., dissemination of research results.

- General Purpose Equipment. New equipment, the use of which is not limited to research, medical or other technical activities. Examples include computers and office equipment (printers/photocopiers).

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

2. Justify the quantity and cost of each item being requested: 

3. Specify account code(s) to be used for purchase. If funds need to be moved from one equipment code please specify the source and destination codes: 

Section III: Required Signatures

Identify 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: __________________

OOS Approval: __________________ Date: __________________
Sponsor Approval

- 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

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

- 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

- 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.)

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.
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

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

- 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

- The policy is located at:

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

- May be:
  - Criminal
  - Financial
  - Motor Vehicle
Payroll

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

### INSTAAR REQUEST FOR PERSONNEL ACTION FOR NEW EMPLOYEES

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name:</td>
<td></td>
</tr>
<tr>
<td>SSN:</td>
<td></td>
</tr>
<tr>
<td>Birthdate:</td>
<td></td>
</tr>
<tr>
<td>Local Address:</td>
<td></td>
</tr>
<tr>
<td>Phone:</td>
<td></td>
</tr>
<tr>
<td>Office Building:</td>
<td></td>
</tr>
<tr>
<td>Room:</td>
<td></td>
</tr>
<tr>
<td>Permanent Address:</td>
<td></td>
</tr>
<tr>
<td>Emergency Contact:</td>
<td></td>
</tr>
<tr>
<td>Keys requested by Supervisor (room number):</td>
<td></td>
</tr>
<tr>
<td>Mailbox to be assigned?</td>
<td></td>
</tr>
<tr>
<td>Yes - date assigned:</td>
<td></td>
</tr>
<tr>
<td>Email address:</td>
<td></td>
</tr>
<tr>
<td>Yes or do not have an Email address - See the Director's Assistant, Room 204.</td>
<td></td>
</tr>
<tr>
<td>Highest degree completed:</td>
<td></td>
</tr>
<tr>
<td>Year:</td>
<td></td>
</tr>
<tr>
<td>Institution:</td>
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</tr>
<tr>
<td>Field of Study:</td>
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<tr>
<td>Degree being pursued:</td>
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</tr>
<tr>
<td>Expected date of degree:</td>
<td></td>
</tr>
<tr>
<td>Department transfered through:</td>
<td></td>
</tr>
<tr>
<td>if currently/previous employed at CU, indicate Department:</td>
<td></td>
</tr>
<tr>
<td>Position #:</td>
<td>Assigned by Asst. Tech.</td>
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<tr>
<td>Zero Percent Adj. or Vtg. Scientists - Library Card?:</td>
<td></td>
</tr>
<tr>
<td>Yes or No:</td>
<td></td>
</tr>
<tr>
<td><strong>For Office Use:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>INSTAAR Rank:</strong></td>
<td></td>
</tr>
<tr>
<td>Research Scientist I</td>
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<tr>
<td>Research Scientist II</td>
<td></td>
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<tr>
<td>Research Scientist III</td>
<td></td>
</tr>
<tr>
<td>Senior Research Scientist</td>
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<tr>
<td>Research Scientist Emeritus</td>
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<tr>
<td>Appointment Dates</td>
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<tr>
<td>Directorate Rank:</td>
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<tr>
<td>None:</td>
<td></td>
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<tr>
<td>High School:</td>
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</tr>
<tr>
<td>Associate:</td>
<td></td>
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<tr>
<td>Follow:</td>
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<tr>
<td>Graduate:</td>
<td></td>
</tr>
<tr>
<td>Appointment Dates</td>
<td></td>
</tr>
<tr>
<td>Other (Affiliate, Post Doc Rep., Grad Student Rep., PRA Rep.):</td>
<td></td>
</tr>
<tr>
<td><strong>University Classification:</strong></td>
<td></td>
</tr>
<tr>
<td>Student Assistant:</td>
<td></td>
</tr>
<tr>
<td>Work Study:</td>
<td></td>
</tr>
<tr>
<td>Hourly:</td>
<td></td>
</tr>
<tr>
<td>Graduate Research Assistant</td>
<td>1505</td>
</tr>
<tr>
<td>Resident or Non-resident?:</td>
<td></td>
</tr>
<tr>
<td>Professional Research Assistant:</td>
<td>1310</td>
</tr>
<tr>
<td>Research Associate:</td>
<td>1306</td>
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<tr>
<td>Classified Staff:</td>
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<tr>
<td>Professional Exempt:</td>
<td></td>
</tr>
<tr>
<td>Faculty</td>
<td></td>
</tr>
<tr>
<td>Student Stipend Grad</td>
<td>Undergrad</td>
</tr>
<tr>
<td><strong>Project or Program Speed No.:</strong></td>
<td></td>
</tr>
<tr>
<td>%</td>
<td></td>
</tr>
<tr>
<td>Start Date / Stop Date</td>
<td></td>
</tr>
<tr>
<td>Pay Amount Per Hour/Month</td>
<td></td>
</tr>
<tr>
<td>100% of monthly salary</td>
<td></td>
</tr>
</tbody>
</table>

Signed (Supervisor): ______________________ Date: ____________

Signed (P.I.): ______________________ Date: ____________

**Original to Accounting Technician □**

**Copies to:** Receptionist □ Assistant to the Director □

Accounting Technician will distribute copies when form is complete.
Payroll (cont.)

- 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

- See Receptionist:
  - Key Request
  - Mailbox

- See Director’s Assistant:
  - Email Needs
  - Long Distance Codes
  - Parking information
Leave Reports

- 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

- 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 online (ePers – CU Connect)
Graduate Research Assistants (GRAs)

- 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

- 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.)

- An Employee must work 50% or more in order to be eligible for health benefits
What if there is a lapse in funding?

- 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

- 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

- 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.)

- 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: [Employe: ]

Travel Agency: [Multi-Travel: ]

Travel Start Date (mm-dd-yyyy): [ ] 1-1-2006

Travel End Date (mm-dd-yyyy): [ ] 1-1-2006

Spouse/Spouse:

Org. Number:

Account: [2000.00: Employee: State Travel: ]

Origination City: denver

Origination State/County: CO: Colorado

Destination City:

Destination State/County: AK: Alaska

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): [ ] $ 0

Estimated Rental Car Cost: [ ] $ 0

Estimated Registration Cost: [ ] $ 0

Will a University Procurement Card be used to pay for registration? [Yes: ]

Estimated Meals Cost: [ ] $ 0

Estimated Lodging Cost: [ ] $ 0

Estimated Miscellaneous Cost: [ ] $ 0

[Submit] [Reset]
Travel (cont.)

- Use an Approved travel agency to purchase your airline ticket
  - Provide your TA#
Travel - Registration

- Payment Methods
  - Procurement Card
  - Payment Voucher
Travel - Lodging

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

- 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&ooid=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
Travel – Vehicle Rental

- 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!

- 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

- 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?

- 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.
The Travel Voucher
Preparing the Travel Voucher

- 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)

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

- **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/](https://www.cusys.edu/psc/forms/)
Purchasing

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

- 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
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.)

- *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

- 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

- 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

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

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

- Federal Funds:
  - $5001 - $150,000 Requires documented quote
  - >$150,000 Requires either bid process or Request for Proposals
Standing Purchase Order (SPO)

- 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?

- 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.

- 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

- 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

- 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

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

**Purpose:**
- To support employee salaries and contract/individual consultant, whether an individual is a sole proprietor or operating as an independent contractor.
- The University of Delaware Human Resource Office (HR) of the Division of Human Resource Affairs (HRM) will determine whether a particular position should be filled through the SOW or by a position in the HRM.
- The University reserves the right to determine which positions should be filled through the SOW.

**Detailed Description of Work:**

<table>
<thead>
<tr>
<th>Work beginning date &amp; time period</th>
<th>Facilities/material/services provided by</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Services compensation [e.g., rate per]</th>
<th>Special skill/knowledge required to perform</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other compensation [e.g., travel reimbursement]</th>
<th>Dollar amount of TOTAL purchase</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(For SOB Reports, please estimate)</td>
</tr>
<tr>
<td></td>
<td>Total $ (other compensation):</td>
</tr>
<tr>
<td></td>
<td>Total purchase: $</td>
</tr>
</tbody>
</table>

#### Service Provider Information

- **Individuals:**
  - Name:
  - Address:
  - Phone:
  - Fax:
  - Email:
  - Tax ID:

- **Organizational Unit Information:**
  - Name:
  - Contact:
  - Phone:
  - Fax:
  - Email:

**Note:**
- This SOW is for internal use only. For external contracts, use the appropriate contract template.

**Approval as Independent Contractor**

- The University of Delaware reserves the right to approve or reject the contract.

**Additional Information:**
- Approved contracts are subject to the University's policies and procedures.

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*For purchase orders, submit PO to Procurement Services, PO Box 16.
For budget requests, contact the appropriate department.*
Does your award include Cost Sharing/Matching?

- 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

- 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

- 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

- 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

“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.)

- 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

- **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

- 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

- 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

- 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

- 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.)

- 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.
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:**

  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.)

- What if I have already been granted a 1st 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)

- 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

- 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

- 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...
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.)

- 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)

- 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)

<table>
<thead>
<tr>
<th>Item Description</th>
<th>CU Tag #</th>
<th>Serial #</th>
<th>Account #</th>
<th>Date Purchased</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supercomputer</td>
<td>21222</td>
<td>SC203302</td>
<td>1532991</td>
<td>2/6/2000</td>
</tr>
</tbody>
</table>

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.

James White, Director, INSTAAR
Closing Out

- 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

- May lead to withholding new awards
- May lead to withholding payments
The End!