

Post Award Administration for Sponsored Projects



University of Colorado
Denver | Anschutz Medical Campus

Post Award Administration for Sponsored Projects

Course Description: This course examines the administrative and financial requirements for managing sponsored projects. Topics covered in the course include: reading and understanding the award document, administrative requirements, financial management, reporting, and closeout.

Objectives:

After completion of this course, you will be able to:

1. Describe the roles and responsibilities during the post award phase
2. Identify key elements in an award document
3. Explain how to revise a budget
4. Mitigate potential delays in the award setup phase
5. Explain administrative requirements applicable to sponsored projects
6. Understand the financial management responsibilities of research administrators
7. Analyze subaward monitoring practices
8. Identify reporting requirements for sponsored projects
9. Describe the options available at the end of an award
10. List the requirements for closing out an award
11. Describe post-closeout responsibilities
12. Explain how auditors and sponsors evaluate compliance

TABLE OF CONTENTS

1. The Post Award Phase	6
1.1 Overview of the Post Award Phase	6
1.2 PI Responsibilities During the Post Award Phase	6
1.3 Research Administrator Responsibilities During the Post Award Phase	7
1.4 Responsibilities of University Central Administration Offices	8
1.5 University Financial and Management Systems	9
1.6 Speedtypes and Project Numbers	9
1.7 Sources of Administrative and Financial Requirements	12
1.8 University Policies Affecting the Post Award Phase	13
2. The Award Document	15
2.1 Legal Status of Awards	15
2.2 Federal Award Documents	15
2.3 Non-Federal Award Documents	15
2.4 Receiving Award Documents	16
2.5 OGC Review	17
2.6 Award Acceptance	17
2.7 Award Amendments	17
2.8 Exercise: Reviewing a Notice of Award	18
3. Budget Reductions	19
3.1 Sponsor Required Reductions	19
3.2 Budget Revisions	19
3.3 Procedures for Budget Revisions	20
4. Award Setup and Pre-Award Costs	21
4.1 What is Award Setup?	21
4.2 Facilitating the Award Setup Process	21
4.3 Pre-Award Costs	21
5. Administrative Requirements for Award Management	23
5.1 Prior Approvals	23
5.2 Property Management	27
5.3 Effort Certification	29
5.4 Regulatory Compliance and Public Policy Requirements	31
5.5 Failure to Comply with Award Terms and Conditions	31
5.6 Legal Consequences	32
6. Financial Management	35
6.1 Financial Management in the Post Award Phase	35
6.2 Account Monitoring and Reconciliation	35
6.3 Cost Transfers: Payroll Expense Transfers and Journal Entries	36
6.4 Rebudgeting and Changes to Projects	36
6.5 Considerations for Fringe Benefits	37
6.6 Billing Sponsors	37
6.7 Financial Management Problems	38

6.8 Working with PIs	38
6.9 Working with OGC	39
7. Subawards	40
7.1 What are Subawards?	40
7.2 Responsibilities for Pass-Through Entities	40
7.3 Review of Subrecipient Invoices	42
7.4 Case Study: Boston University Subrecipient Monitoring	43
7.5 Subawards vs. Procurements	46
7.6 When the University is a Subrecipient	46
8. Reporting	47
8.1 Overview of Reporting Requirements	47
8.2 Financial Reporting	47
8.3 Progress Reporting	47
8.4 Invention Reporting	48
8.5 Property Reports	49
9. End of Budget and Project Periods	50
9.1 Key Terms	51
9.2 Non-Competing Continuation	50
9.3 Renewal Applications	51
9.4 No-Cost Extension	51
9.5 Carry Forward Funds	52
9.6 Award Termination	53
10. Award Closeout	54
10.1 What is Award Closeout?	54
10.2 University Closeout Process	54
10.3 Subaward Closeout	55
10.4 Property Disposition	55
11. Post-Closeout Responsibilities	58
11.1 Administrative Responsibilities after the Award	58
11.2 Record Retention	58
11.3 Post-Close Financial Adjustments	58
11.4 Subrecipient Audit Resolution	58
12. Audits and Monitoring	59
12.1 The Single Audit	59
12.2 Internal Audits	59
12.3 Federal Offices of Inspectors General Audit	59
12.4 Audit Findings and Resolutions	59
12.5 Sponsor Monitoring	60
12.6 Importance of Documentation	60
12.7 Responding to Sponsor Requests and Inquires	

Appendix A - Acronyms	62
Appendix B - Glossary	65
Appendix C - Sample NIH Notice of Award	69
Appendix D - Elements of a NIH Notice of Award	76
Appendix E - Compliance Requirements for Subrecipient Monitoring	83
Appendix F - University No-Cost Extension Procedures	87
Appendix G - Closeout Timeline	93
Appendix H - University Record Retention Matrix	95
Appendix I - Award Pre-Activation Request	99
Appendix J - University's Chart of Accounts	101
Appendix K - HCM Step-by-Step Guide	110
Appendix L - PET Checklist	119
Appendix M - Certifying ePERs	121

1. The Post Award Phase

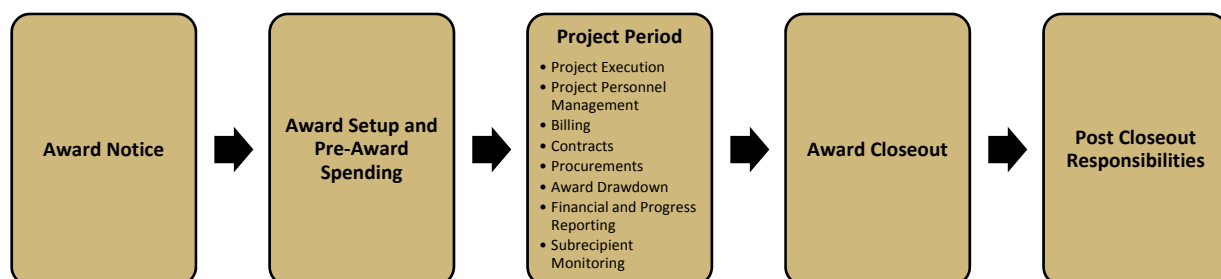
1.1 Overview of the Post Award Phase

The **post award phase** incorporates all project-related activities from the time the university receives an award through the conclusion of the project. The post award phase also includes ongoing responsibilities after the award has been closed. During the post award phase, the principal investigator (PI) will conduct the applicable research and execute the approved project. Research administrators will assist PIs to ensure financial resources remain available for the project.

In addition to completing the project, the PI, the research administrator, and the university must adhere to sponsor post award requirements, which include:

- Administering the financial and programmatic aspects of the project in accordance to sponsor requirements, federal and state law, university policy and the award terms and conditions
- Meeting sponsor financial and progress reporting deadlines
- Complying with audit requirements
- Managing incoming and outgoing subawards (subcontracts)
- Paying vendors and subrecipients
- Receiving funding from sponsors
- Monitoring subrecipients, if applicable
- Closing out the project
- Post closeout responsibilities

The following graphic depicts the post-award phase.



1.2 PI Responsibilities During the Post Award Phase

The PI has primary responsibility for accomplishing the technical or scientific goals of the project, while also complying with the financial and administrative policies and regulations associated with the award. While the university's administrative offices, such as the Office of Grants and Contracts (OGC), and research administrators assist with the management of project funds, the PI is the individual ultimately responsible for all aspects of the sponsored project.

The fundamental responsibilities of the PI during the post-award phase include:

- Executing the project as outlined in the award
- Only authorizing expenditures to an award that are allowable, allocable, necessary, and reasonable to accomplish the project's goals and that are consistent with university policy and sponsor requirements
- Spending no more than the amount authorized by the sponsor for the budget period
- Completing and submitting progress reports as outlined in the award terms and conditions
- Complying with all university policies and procedures
- Adhering to the award terms and conditions and applicable sponsor requirements

The university's Roles and Responsibilities for Sponsored Project Administration policy state that any "penalties, disallowance, or losses of funding caused by non-compliance" is the responsibility of the PI and/or their respective administrative unit.

1.3 Research Administrator Responsibilities During the Post Award Phase

The exact role of the research administrator during the post award phase varies by administrative unit. Primarily, the research administrator assists the PI in managing sponsored projects and ensuring that all administrative and financial compliance requirements are met.

Post award responsibilities of the research administrator may include:

- Reviewing award terms and conditions
- Reconciling and analyzing cash balances
- Meeting with PIs on a regular basis to review the financial status for each award
- Verifying the accuracy of the award setup
- Maintaining award files
- Assisting in subrecipient monitoring
- Working with OGC to respond to sponsor inquiries
- Preparing prior approval requests for sponsors
- Ensuring sponsor deadlines are met
- Reviewing personnel effort certifications
- Managing CU Marketplace requisitions for purchases related to sponsored projects
- Working with OGC during the closeout process
- Assisting OGC with preparing financial reports

1.4 Responsibilities of University Central Administration Offices

Under the university's decentralized sponsored projects administration model, management and oversight of awards is a shared responsibility between administrative units and central offices.

Central offices with financial responsibilities relating to sponsored projects include:

- OGC
- Procurement Service Center (PSC)
- Finance Office

OGC has multiple divisions to manage its post award responsibilities. The following list identifies the relevant offices and their roles.

- Award Setup enters the project and budget into the university's financial system and establishes award Speedtypes
- Contracting Services reviews and negotiates subawards (incoming and outgoing subcontracts)
- Post Award is responsible for:
 - Reviewing project expenditures
 - Preparing and submitting financial reports for some sponsors
 - Reviewing and approving Payroll Expense Transfers (PETs) and non-personnel journal entries impacting sponsored projects
 - Processing mid-term budget revisions
 - Reviewing subawards and purchase orders in Marketplace
 - Reviewing and monitoring of cost share
 - Award closeout
- Billing prepares sponsor invoices
- Accounts Receivable (AR) / Cash Management collects and posts sponsored payments

University Terminology – Contracts and Subcontracts

Sponsors and organizations frequently use differing terminology. At the university, the following terms are used when discussing subawards:

- Contracts refers to a negotiable funding award that the university receives
- Subcontracts refers to a funding award with flow down terms and conditions made by the university to another entity

PSC is an office within the University System responsible for processing travel and purchase orders. The PSC has established policies and procedures relating to the purchase of supplies, equipment, and services for sponsored projects.



Resource

The Procurement Service Center is located at:

<https://www.cu.edu/psc/>

The Finance Office is responsible for all university accounting and financial functions. In relation to the post award phase, the Finance Office:

- Preapproves the purchase of gift cards for study compensation or survey incentives
- Manages capital equipment and government property records and disposition
- Coordinates fiscal and administrative external audits
- Reviews subrecipient risk assessments

1.5 University Financial and Management Systems

The university utilizes numerous information systems to manage sponsored projects. The following list identifies and explains the functions for each system.

- InfoEd¹ is used during the post award phase to set up the award based on the routing form and is also connected to the National Institutes of Health's (NIH) eRA Commons
- PeopleSoft is the university's financial management system and incorporates CU Data which is used for internal financial reports
- Marketplace is the university's procurement system
- Concur is used to book travel, reconcile procurement card (P-Card) transactions, and process travel reimbursements
- OnCore is the management system for clinical trials
- Human Capital Management (HCM) is the system for core human resources (HR), payroll and benefits, and other HR-related activities

1.6 Speedtypes and Project Numbers

There are three numbers that are used for the financial management of sponsored projects at the university:

- Speedtype
- Project number
- Account codes

¹ The pre-award functions of InfoEd are discussed in the Pre-Award Administration for Sponsored Projects course.

A **Speedtype** is an eight-digit number that identifies an activity in the general ledger. Each Speedtype is a separate set of self-balancing accounting records having its own balance sheet and income statement. The numbers within a Speedtype can be used to identify certain aspects of the record. For example:

- The first digit indicates the university campus associated with the Speedtype
- The second two digits identify the fund
- The remaining five digits are randomly generated by PeopleSoft

The first number in a Speedtype identifies the associated campus, as shown in the following table.

Code	Campus
1	Boulder
4	Colorado Springs
5	System Administration
6	Denver Anschutz

The two-digit fund number identifies the source of the funding. The following list identifies funds associated with sponsored projects:

- Fund 22 – cost share expenditures funded with 61X and 62X Speedtypes.
- Fund 30 – sponsored project awards made to the university by an external sponsor
- Fund 31 – sponsored project awards made to the university by the state of Colorado or a local government in Colorado
- Fund 32 – cost share expenditures with sponsor restrictions funded via fund 34 or fund 35
- Fund 34 – gifts given to the university, such as a bequest to an academic department
- Fund 35 – internally funded sponsored projects by affiliates

Example

What information can you identify from the following Speedtype?

- 63062949

Financial transactions require both a Speedtype and an **account**. An account code describes the type of transactions being recorded. For example, there are account codes for faculty salaries and wages, faculty benefits, and travel. The university has over 5,000 account codes.



Resource

The university created an Account Quick Reference Card that identifies frequently used account codes. The Account Quick Reference Card is located at:

<https://www.cu.edu/controller/accounting-finance/chartfields-attributes/account-quick-reference-card>

All projects are also assigned a project number during the award setup process. Project numbers and speed types are directly associated with each other but are not interchangeable. The first digit of the project number identifies the campus:


- A "2" represents the Anschutz Medical Campus
- A "3" represents the Denver Campus

For example, a sponsored project might have the following financial information:

- Speedtype – 63031779
- Project Number – 26M5379


The following image is from a Balance Sheet Summary produced from the financial system that shows how a Speedtype, Project Number, and account codes are associated.²

ACCOUNT SUMMARY AND SUBTOTALING:



University of Colorado
Boulder | Colorado Springs | Denver | Anschutz Medical Campus

TRIAL BALANCE SUMMARY
FISCAL YEAR 2019 THROUGH ACCOUNTING PERIOD 3 (Sep 30, 2018)
PROJ: 25A3666



SPEEDTYPE: 63031779 -- AHA
FUND: 30 -- SPONSORED PROJECTS- FED & PRIV
ORG: 20210 -- SOM-MED-GIM SPONSORING/GIFTS
PROJECT: 25A3666 -- AHA
ACTIVITY: 1 -- SPONSORED PROJECT
SUBCLASS: NO SUBCLASS

BALANCE SHEET SUMMARY

No data found.

PROJECT PRINCIPAL: [REDACTED]
PROJECT FISCAL MANAGER: [REDACTED]
PROJECT ACCOUNTANT: MAESTAS, KRISTIN MARIE
PROJECT TYPE: A -- ASSOCIATIONS & FOUNDATIONS
PROJECT SPONSOR: AMERICAN HEART ASSOCIATION
PROJECT PROPOSAL: 163382 | V161
PROJECT REF AWARD CODE: 201331
PROJECT AWARD TYPE: G01 -- G01-GRANTS (NOT CATEGORIZED)
PROJECT CONTRACT TYPE: IB
PROJECT BILL TYPE: 2IN -- UCD INSTALLMENT
PROJECT BILLING LIMIT: 80,000.00
PROJECT AWARD START/END: Jan 1, 2016 \ Jun 30, 2017
PROJECT START/END: Jan 1, 2016 \ Jun 30, 2017
PROJECT BUDG PERIOD START/END: Jan 1, 2016 \ Jun 30, 2017
PROJECT F AND A RATE TYPE: 0 \ ZERO -- 3 -- SKIP D/H & SUBCODES

REVENUE AND EXPENDITURE SUMMARY

	ACCOUNT	CONTINUING BUDGET	TEMPORARY BUDGET	TOTAL BUDGET (A)	PERIOD 3 ACTUALS (B)	TO DATE ACTUALS (C)	BUDGET BAL BEFORE ENCUMBS (D=A-C)	ENCUMBS (E)	BUDGET BAL AFTER ENCUMBS (F=D-E)
REVENUES									
GRANTS, CONTRACTS, & GIFTS	240100 -- REV-PRIV GRANT/CONT OTHER	0.00	0.00	0.00	0.00	(80,000.00)	80,000.00	0.00	80,000.00
	GRANTS, CONTRACTS, & GIFTS	0.00	0.00	0.00	0.00	(80,000.00)	80,000.00	0.00	80,000.00
	REVENUES	0.00	0.00	0.00	0.00	(80,000.00)	80,000.00	0.00	80,000.00
EXPENDITURES									
SALARIES AND WAGES	400100 -- FAC FTP PAY		0.00		0.00			0.00	
	400500 -- PRAFAC FTP PAY	0.00	0.00	0.00	0.00			0.00	
	400840 -- PODOCFELL FT STIPENDS	0.00	0.00	0.00	0.00			0.00	
	SALARIES AND WAGES		0.00		0.00			0.00	
BEN	418420 -- FAC FTP HEALTH INS	0.00	0.00	0.00	0.00	616.07	(616.07)	0.00	(616.07)
	418421 -- FAC FTP LIFE INS	0.00	0.00	0.00	0.00	5.01	(5.01)	0.00	(5.01)
	418422 -- FAC FTP DENTAL INS	0.00	0.00	0.00	0.00	18.56	(18.56)	0.00	(18.56)

² Appendix J starting on page 101 provides additional information about the university's Chart of Accounts.

1.7 Sources of Administrative and Financial Requirements

Every sponsor identifies the **administrative requirements** for managing awards. The term administrative requirements refers to business management practices, such as financial management, reporting, equipment management, and record retention. For federal awards, Subpart D of 2 CFR 200 identifies the general governmentwide administrative requirements for managing federal awards. Subpart D outlines requirements for:

- Financial and Program Management
- Property Standards
- Procurement Standards
- Performance and Financial Monitoring and Reporting
- Subrecipient Monitoring and Management
- Record Retention and Access
- Remedies for Noncompliance
- Closeout
- Post closeout responsibilities

In addition to the requirements established by 2 CFR 200, most federal agencies have developed programmatic rules, guidelines, and guidance that are applicable to the management of their awards, as identified in the terms and conditions for each award. The **expanded authorities**, established in the governmentwide research terms and conditions, reduces some of the administrative requirements for federal research awards.

What are Expanded Authorities?

Expanded authorities are waivers some federal awarding agencies have provided to federal research award recipients for certain cost-related and administrative prior approvals. Nine federal awarding agencies have adopted the governmentwide research terms and conditions, which incorporate the expanded authorities. Federal awarding agencies have discretion to determine which expanded authorities are applicable to their awards.

For non-federal awards, sponsors policies and the award terms and conditions will identify administrative requirements applicable to the award.

Along with sponsor requirements, Colorado state laws and university policies also establish requirements for managing sponsor awards.

Whenever two requirements contradict, the more stringent policy takes precedence. For example, 2 CFR 200 establishes a three-year record retention requirement after the submission of the final reports for all grants-related records; however, the state of

Colorado requires the university to retain grants-related files for 6 years. Since the state of Colorado has more stringent requirements, the university must therefore adhere to 6 year requirement.

1.8 University Policies Affecting the Post Award Phase

The university has adopted a multitude of policies to comply with financial and administrative requirements related to sponsored projects. It is the responsibility of all university employees to adhere to the policies. Some of the policies addressing post award requirements for sponsored projects include:

- Awards or Subcontracts with State of Colorado Agencies
- Closeout of Sponsored Projects
- Cost Allocations
- Cost Sharing
- Cost Transfers on Sponsored Projects
- Direct Charges to Federally Sponsored Projects
- Equipment
- Establishing a Sponsored Project Without an Award Document
- Establishing New Programs or Projects in the General Ledger
- Expenditure Contracts and/or Sub-agreements Under Sponsored Projects
- Export Control Compliance
- Facilities and Administrative Costs
- Gift Cards
- Guidelines for Contracts with Other State of Colorado Agencies
- Internal Service Centers and Core Laboratories
- Program Income
- Retaining Residual Income from Federal Fixed-Price Contracts
- Roles and Responsibilities for Sponsored Project Administration
- Signature Authority
- Study Subject Payments
- Subrecipient Monitoring
- Time and Effort Reporting and Sponsored Projects
- Transfer of Assets To or From Other Organizations
- Transfer of Sponsored Project Financial Commitments Not Involving Assets to Other Organizations



Resource

University policies and procedures related to sponsored awards can be found at:

<http://www.ucdenver.edu/research/OGC/Pages/policiesprocedures.aspx>

In addition to the finance-related policies identified above, the university's Human Resources policies and procedures are also applicable to sponsored awards. For example, PIs must follow to the university's policies when hiring personnel to work on sponsored project.

Finally, departments may have adopted departmental-specific policies affecting the management and administration of sponsored awards. All departmental policies must also be followed.

Example – HHS OIG Found University Did Not Follow Internal Policies

The Department of Health and Human Services' (HHS) Office of Inspector General (OIG) conducted an audit of the University of North Carolina at Chapel Hill. The audit report stated:

The University claimed unallowable costs because PIs and [Office of Sponsored Research] staff did not comply with University policies and procedures for adequately documenting cost transfers, adequately reviewing costs charged to awards, and assuring that costs are treated consistently.

According to University policies and procedures, cost transfers are only allowed when initiated in a timely fashion, fully justified, and documented. Cost transfers that are not completed within 90 days require additional documentation and an explanation why errors were not corrected sooner. For the unallowable transactions we identified, the University had not provided the type of justifications described in its policies and procedures.

As a result of the university not following its own internal policies and procedures, the auditors questioned \$16,969 for unallowable costs.

2. The Award Document

2.1 Legal Status of Awards

The post award phase begins when a sponsor issues an award document and the university accepts the award. Once the university accepts an award, the terms and conditions of the award become legally binding on both the sponsor and the university. The award document outlines each party's obligations relating to the award.

The format and contents of an award will vary by sponsor. Common components of an award document will include:

- Award number
- Identification of the principal investigator
- Project title
- Project period
- Budget period
- Cost share or matching requirements
- Scope of work
- Prior approval requirements
- Regulatory compliance requirements
- Approved budget
- Reporting requirements
- Method of payment
- General sponsor terms and conditions
- Award specific terms and conditions
- Intellectual property ownership
- Publication rights
- Closeout requirements
- Sponsor contact information

Sponsors may use a variety of names for award documents, including:

- Notice of Award (NOA)
- Grant Award Notice (GAN)
- Grant letter
- Sponsored Research Agreement

2.2 Federal Award Documents

2 CFR 200.210 identifies the required elements each federal agency must include in an award document.³ A federal award document will identify two data elements necessary for award management:

³ Appendix D starting on page 76 identifies and explains the elements of a NIH notice of award.

- **Catalog of Federal Domestic Assistance (CFDA) Number**, which identifies the federal program that funded the award
- **Federal Award Identification Number (FAIN)**, which is an award-specific number generated by the federal agency

2 CFR 200.331(a) identifies the required elements for federal subaward agreements. OGC is responsible for drafting the subaward agreement for outgoing subawards and for reviewing the terms and conditions for incoming subawards. Award terms and conditions found in the prime federal award must flow down, or be incorporated, into the subaward agreement.

2.3 Non-Federal Award Documents

The contents of an award document from non-federal sponsors will vary. Many universities use the Federal Demonstration Partnership (FDP) subaward agreement templates. Other non-federal sponsors may develop their own award template incorporating their own terms and conditions.



Resources

The FDP subaward templates are found at:
<http://thefdp.org/default/subaward-forms/>

2.4 Receiving Award Documents

For most federal awards, the federal agency will directly send the award documents to the PI and OGC. Federal awarding agencies provide OGC the award documents through Xenia@ucdenver.edu.

For non-federal awards, sponsor may only notify the PI. In this situation, the PI or research administrator must forward the award document to OGC by using Xenia.

What is Xenia?

Xenia@ucdenver.edu is the email account OGC uses to process pre-award actions and:

- General departmental inquiries
- Notifying OGC of pre-application submissions
- Requesting indirect (F&A) cost waivers
- Forwarding grant award notices from sponsors to OGC for award set-up
- Requesting no-cost extensions

2.5 OGC Review

OGC may review the terms and conditions of an award before the university officially accepts the award. OGC will review the award to ensure:

- The award terms and conditions are clear
- The essential elements of the award agreement are included and appropriate based on the scope of work
- Terms of payment are clear, appropriate, and manageable
- There is an approved budget providing for compensation of the work performed
- The sponsor's invoicing requirements are appropriate and clear, including how the sponsor will be invoiced

Research administrators and PIs should contact OGC if there are concerns regarding award terms and conditions.

2.6 Award Acceptance

Most prime federal awards do not require formal acceptance by the university. Drawing down funds from the federal government constitutes award acceptance.

For other awards, the university may be required to formally accept the award by signing and returning the agreement to the sponsor. PIs and research administrators are not authorized to sign award agreements on behalf of the university and only those university officials in OGC designated as an **authorized organization representative** (AOR) may sign and accept an award.

OGC acceptance and approval is required because sponsors make the award to the university, not to an individual PI.

2.7 Award Amendments

During the period of performance, a sponsor may make an amendment to the original award for a variety of reasons, such as: providing additional funding to an award, extending the period of performance, or altering terms and conditions.

All award amendments that contain new funding must be routed to OGC through InfoEd.

Award amendments that do not contain new funding need to be forwarded to Contract Services for review. Award amendments should be forwarded to:

OGC.contracts@ucdenver.edu.

2.8 Exercise: Reviewing Award Documents

Directions: Assume you are the research administrator for Dr. Grasso, who just received a notice of award from the NIH. Review the notice of award in Appendix C starting on page 69. Highlight the information that would be relevant to your job and the administration of the award. You may want to reference the Elements of a NIH Notice of Award (NOA) document in Appendix D starting on page 76.

3. Budget Reductions

3.1 Sponsor Required Reductions

The submitted proposal to a sponsor represents a request for funding to complete a specified project. Frequently, when the sponsor makes an award, the level of funding will be below the requested amount. This may occur because:

- The sponsor's funding has been reduced, and the sponsor will make cuts to some or all awards during a funding cycle
- The sponsor has identified a number of inappropriate or unallowable costs in the proposed budget, or
- The sponsor may feel that the proposed budget was unrealistic, unnecessary, or inflated and will reduce the budget accordingly

3.2 Budget Revisions

Some sponsors may unilaterally reduce the proposed budget, while other sponsors may require the PI to submit a revised budget reflecting the required reductions. The procedures for revising a budget will vary by department: some departments will have a pre-award administrator complete the revisions, while post award administrators are responsible in other departments.

Generally, a slight reduction to the budget of less than 10% will probably not affect a project significantly. Depending on the project, this reduction may be achieved by:

- Adjusting personnel commitments and related salary and fringe benefits
- Reducing travel-related expenses
- Decreasing the supply or equipment budget
- Reducing the role of subrecipients, contractors, or collaborators on the project

Each item in the previous list will have consequences. For example, reducing the personnel commitment will require the individual to find work on other projects.

Adjusting personnel commitments should not result in voluntary cost share for the university. Reducing a subrecipient's budget will require the affected subrecipient to determine their own budget cuts, which will add additional time in the revision process. Budget reductions will also impact indirect (F&A) costs.

A significant reduction in the budget of greater than 10% may require the PI to revise the scope of work for the project. Typically, the budgets for awards made to the university predominately fund personnel, therefore budget reductions will generally require cuts to the proposed personnel on the project. As a result, some project goals or aims may need to be narrowed or eliminated due to budget constraints.

With any revision, a PI has to carefully consider how the budget reduction will change the scope of work as originally proposed and decide whether or not the project is ultimately achievable.

3.3 Procedures for Budget Revisions

After the PI, and any applicable subrecipients, has made the necessary budget revisions, the budget in InfoEd will need to be updated to reflect the changes. OGC cannot begin the award setup process until the revised budget has been completed and uploaded.

Sponsors have differing requirements for submitting revised budgets and any associated changes to the scope of work. The requirements will be identified in the award terms and conditions.

Best Practice

When uploading a revised budget into InfoEd, name the file “Updated Budget” or a similar title to differentiate the version from older versions.

4. Award Setup and Pre-Award Costs

4.1 What is Award Setup?

Once an award is fully executed, OGC will set up the project in the university's financial system. The process generally takes between 7 and 10 business days. The individuals listed on the routing form will be notified when award setup is completed.

4.2 Facilitating the Award Setup Process

Research administrators can assist in reducing delays in the award setup process by reviewing the routing form to verify:

- The correct indirect (F&A) cost rate has been applied or that an indirect (F&A) cost waiver has been approved for any deviation from the university's established rate
- The revised budget has been uploaded
- Account codes are correct
- Subrecipients are correctly identified
- The correct project type has been selected
- The performance site, location, and building are correct
- The fiscal staff personnel are correctly identified
- All dates are correct and updated to reflect the award dates

The notes section on the routing form should be used to indicate anything unusual about the award. For example, the note section should be used to indicate if multiple Speedtypes are required.

Award Status Inquires

If you need an update on an award account setup, you may email:

OGC.4status@ucdenver.edu

4.3 Pre-Award Costs

Pre-award costs are cost incurred prior to the beginning date of the project period. Pre-award costs are incurred in anticipation of an award and is generally used for initial project set-up costs. For most federal research awards, the university has the authority to incur pre-award costs up to 90 days before the start of the award. For federal non-research awards, prior written approval is generally required from the federal awarding agency or pass-through entity before pre-award spending may occur. For non-federal awards, the university must follow sponsor policies and award terms and conditions.

Considerations for pre-award costs include:

- The PI and their department are responsible for incurred costs should the award not be executed or the pre-award costs not be accepted by the sponsor

- All pre-award costs must be allowable, necessary, reasonable, and allocable
- Per university policy, pre-award costs do not apply to subawards (outgoing subcontracts) under a prime award received by the university

To incur pre-award costs, the PI must submit an Award Pre-Activation Request form, per university policy. The form requires the department provide a Speedtype to charge any costs in the event that the award is not executed.⁴

Example – NIH Explanation for Pre-Award Costs

A recipient may, at its own risk and without NIH prior approval, incur obligations and expenditures to cover costs up to 90 days before the beginning date of the initial budget period of a new or renewal award if such costs:

- Are necessary to conduct the project, and
- Would be allowable under the grant, if awarded, without NIH prior approval.

If specific expenditures would otherwise require prior approval, the recipient must obtain NIH approval before incurring the cost. NIH prior approval is required for any costs to be incurred more than 90 days before the beginning date of the initial budget period of a new or competing continuation award.

Recipients may incur pre-award costs before the beginning date of a non-competing continuation award without regard to the time parameters stated above.

The incurrence of pre-award costs in anticipation of a competing or non-competing award imposes no obligation on NIH either to make the award or to increase the amount of the approved budget if an award is made for less than the amount anticipated and is inadequate to cover the pre-award costs incurred.

NIH expects the recipient to be fully aware that pre-award costs result in borrowing against future support and that such borrowing must not impair the recipient's ability to accomplish the project objectives in the approved time frame or in any way adversely affect the conduct of the project.

Pre-Award Costs are generally not applicable to training grants or fellowships.

⁴ A copy of the Award Pre-Activation Request form is found in Appendix I on page 99.

5. Administrative Requirements for Award Management

5.1 Prior Approvals

When managing sponsored awards, some sponsors will require PIs obtain written **prior approval** before taking certain actions related to an award. To receive prior approval, nearly all sponsors require a written request that explains why the action is necessary and a written response from the authorized official from the sponsor's organization. Verbal approval does not constitute authority to proceed.

For federal awards, 2 CFR 200.407 provides a list of administrative actions and cost-related items that require prior approval. For federal research awards, some agencies have waived some of the prior approval requirements through expanded authorities. The award terms and conditions and agency regulations will identify what actions require prior approval.

While some prior approvals for federal awards may be waived, the following list identifies administrative actions that always require prior written approval for all federal non-construction awards:

- Change in scope or the objective of the project, even if there is no associated budget revision requiring prior approval
- Change in a key person, as identified in the proposal or federal award
- The disengagement from the project for more than three months, or a 25% reduction in time devoted to the project, by the approved project director (PD) or PI
- Making fixed amount subawards (outgoing subcontracts)

For non-federal awards, prior approval requirements will vary.

Generally, prior approval is applicable when there is a deviation from the approved proposal; however, some sponsors may still require approval during the post award phase for actions included in the approved proposal. For example, some sponsors require prior approval for international travel, even if the travel was included in the approved proposal.

OGC generally submits a prior approval request to the sponsor when AOR submission is required.

Example – Summary of Actions Requiring NIH Prior Approval

NIH Prior Approval is Required For	Under the Following Circumstances
Additional no-cost extension, extension greater than 12 months, or late notification of initial no-cost extension	All instances
Alterations and Renovations (A&R)	<ol style="list-style-type: none"> 1. Rebudgeting into A&R costs that would exceed 25 percent of the total approved budget for a budget period. 2. If rebudgeting would not meet this threshold but would result in a change in scope. 3. Any single A&R project exceeding \$500,000.
Capital expenditures (construction, land, or building acquisitions)	All instances. Also, any proposals to convey, transfer, assign, mortgage, lease, or in any other manner encumber real property acquired with NIH grant funds
Carryover of unobligated balances	If the award indicates that the recipient does not have the authority to automatically carry over unobligated balances
Change in scope	All instances
Change in status of PD/PI or senior/key personnel named in the award	Withdrawal from the project; absence for any continuous period of 3 months or more; reduction of the level of effort devoted to project by 25 percent or more from what was approved in the initial competing year award
Change of recipient organization	All instances
Change of recipient organization status	All instances
Deviation from award terms and conditions	All instances. Includes undertaking any activities disapproved or restricted as a condition of the award
Foreign component added to a grant to a domestic or foreign organization	All instances
Make subawards based on fixed amounts	All instances
Need for additional NIH funding	All instances, including extension of a final budget period of a project period with additional funds
Pre-award costs	More than 90 days before effective date of the initial budget period of a new or competing continuation award; always at the recipient's own risk
Rebudgeting funds from trainee costs	All instances
Rebudgeting of funds between construction and non-construction work	All instances
Retention of research grant funds when Career Development Award (CDA) awarded	All instances

Change in Key Personnel

During the award-making process, sponsors take into consideration the skills, reputation, and experience of the key personnel identified in the proposal; therefore, most sponsors require prior approval before a senior official is replaced or added onto the project. Sponsor requirements for seeking prior approval will vary. Sponsors may require a biographical sketch for the new individual, conflict of interest disclosure, a list of pending and active support, and/or an explanation of the change. The approval process may take months to process, so the process should be started as quickly as possible when a known change is needed.

Change in Scope

A PI may make changes in the methodology, approach, or other aspects of a project; however, most sponsors will require prior approval before changes are implemented to a project's aims, goals, or purpose.

Potential indicators of a change in scope may include:

1. Change in the specific aims approved at the time of award
2. Substitution of one animal model for another
3. Change from the approved use of live vertebrate animals
4. Change from the approved involvement of human subjects that would result in an increased risk or a change in the human subjects or clinical trial designation of the award
5. Shift of the research emphasis
6. Application of a new technology, for example, changing the assay from the approved project to a different type of assay
7. Transfer of the performance of substantive programmatic work to a third party through a consortium agreement, by subaward or contract, or by any other means

Significant rebudgeting may also represent a change in the project's scope. While most sponsors do not require prior approval for rebudgeting 10% to 25% of the total award, prior approval would be required if such rebudgeting resulted in a scope change.

Example – American Heart Association Guidance on Change of Scope

Change of Scientific Direction — Although Awards are made based on the specific research Proposal, strict adherence to the proposed outlines is not demanded. In fact, the AHA encourages modification in design of Projects as new research opportunities develop. One of the primary goals of the AHA's research program is to encourage and protect the academic and scientific freedom of its investigators, however, the AHA approval is required for major changes in the direction or content of the original research Proposal

Disengagement from the Project or Change in Effort for Key Personnel

Sponsor policies for requiring prior approval for the reduction of effort for the PI or key personnel varies. For federal awards, 2 CFR 200 states that prior approval is required when there is disengagement from the project for more than three months, or a 25% reduction in time devoted to the project by the PI, though federal awarding agencies may have different interpretations or policies.

Example – NIH Policy for Change in Effort for Key Personnel

The PD/PI or other Senior/Key Personnel specifically named in the award will withdraw from the project entirely, be absent from the project during any continuous period of 3 months or more, or reduce time devoted to the project by 25 percent or more from the level that was approved at the time of initial competing year award (for example, a proposed change from 40 percent effort to 30 percent or less effort or in calendar months a change from 4.8 to 3.6 calendar months). Reductions are cumulative, i.e., the 25% threshold may be reached by two or more successive reductions that total 25% or more.

Change in Recipient Organization

The vast majority of sponsored awards are made to the university, not to an individual PI. When a PI is leaving the university for employment at another institution or organization, the award does not automatically transfer with the PI. The PI generally needs approval from both the university and the sponsor

The university's policy Transfer of Sponsored Project Financial Commitments Not Involving Assets to Other Organizations states that the transfer of an award to another organization may be approved only under the following conditions:

- The PI is leaving the university to go to another institution or organization
- The PI's department and school agrees to relinquish the project
- The request is made in a timely manner prior to the project's expiration
- The PI completes all required documents and submits them to OGC
- The financial obligations for non-cancelable obligations are covered by awarded monies and/or resolved by the department and school

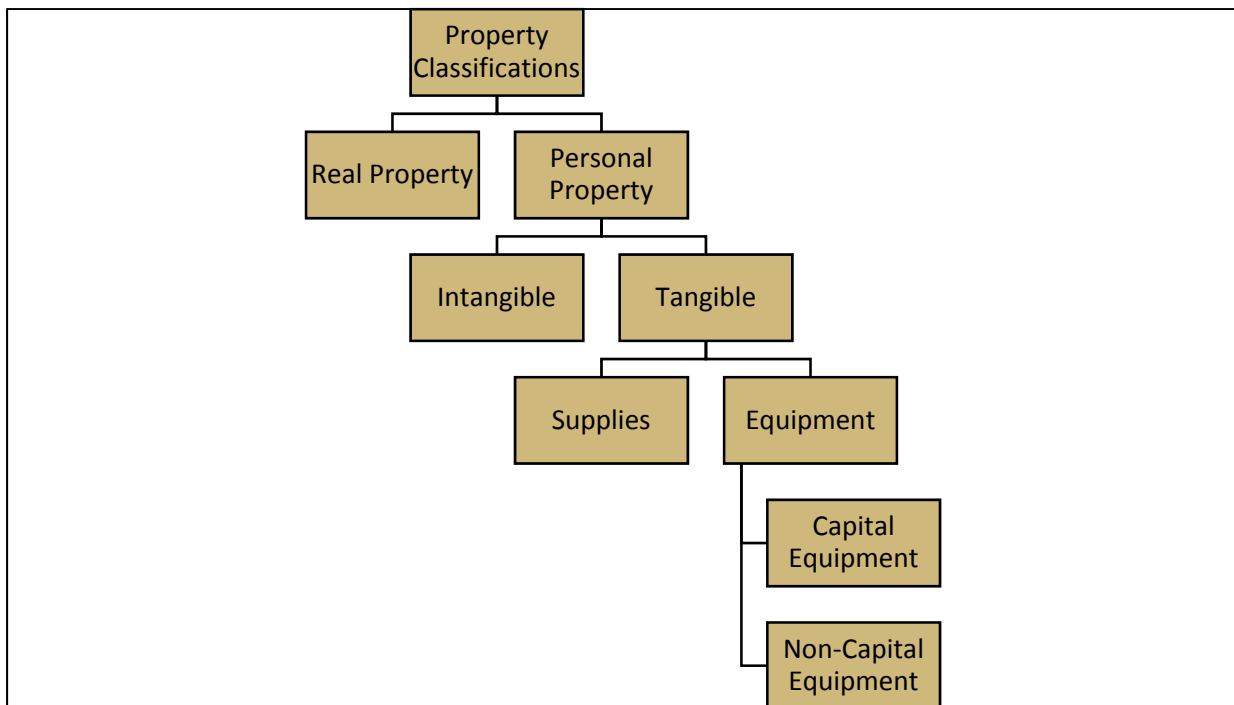
- The sponsor, either by policy or by specific approval, supports the transfer

Departments may require a departing PI complete an equipment form before removing equipment from a laboratory.

5.2 Property Management

University and sponsor policies establish property management requirements for property acquired, fabricated, or improved with sponsored funds.

The following graphic identifies general property classifications.



The following list explains the different types of property.

- **Real Property** refers to land, including land improvements, structures, and appurtenances thereto, but excludes machinery and equipment
- **Personal property** refers to all other classifications of property other than real property and includes:
 - **Intangible property** is property having no physical existence, such as trademarks, copyrights, patents and patent applications
 - **Tangible property** is equipment, supplies, and any other property other than the property defined as intangible property

University policy classifies **capital equipment** as an article of non-expendable, tangible property having a useful life of more than one year and a per-unit acquisition cost of \$5,000 or more. The definition includes property purchased or acquired via transfer,

donation, or fabricated where component parts may be less than \$5,000 each, but the total cost will be \$5,000 or more.

The following table identifies expenses included in the per-unit acquisition cost.

Expenses Included in the Price of Equipment	Expenses Excluded in the Price of Equipment
Asset cost	Warranties
Freight	Maintenance service agreements
Federal excise tax	Installation services or other-in-house labor provided by the university
Sales or use tax	Upgrades to the infrastructure of a building necessary for the asset to become operational
Duty	Training costs
Vendor installation costs directly attributed to the asset	Vehicle license and registration fees
Accessories, such as lenses or covers	In-transit insurance

The university classifies non-expendable, tangible property that does not meet the criteria for being capital equipment as **non-capital equipment**. For example, most personal computers are classified as non-capital equipment.

Supplies are consumable items that are generally used up during the course of a project. Chemicals, office supplies, and clinical supplies are examples of supplies.

For most federal research awards, tangible personal property acquired with federal funds is classified as **exempt property**, which relieves the university of any further obligations to the federal government. If property is not classified as exempt property, then the university must follow the federal government's requirements for use, disposition and reimbursement, as explained at 2 CFR 200.313. Policies for non-federal sponsors will vary.

The university may also obtain and use federal government property under federal awards and subawards. **Government property** is property owned by and titled to the federal government that is the possession of the university for the exclusive use on a federal award. Government property may not be used for any other purpose without prior approval.

Departments are responsible for conducting physical inventories of capital equipment and government property acquired under sponsored awards. Financial Services schedules the inventories as required by federal requirements and university policy.

2 CFR 200.313 Equipment

(c) *Use.* (1) Equipment must be used by the non-Federal entity in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award, and the non-Federal entity must not encumber the property without prior approval of the Federal awarding agency. When no longer needed for the original program or project, the equipment may be used in other activities supported by the Federal awarding agency, in the following order of priority:

(i) Activities under a Federal award from the Federal awarding agency which funded the original program or project, then

(ii) Activities under Federal awards from other Federal awarding agencies. This includes consolidated equipment for information technology systems.

(2) During the time that equipment is used on the project or program for which it was acquired, the non-Federal entity must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by Federal awarding agency that financed the equipment and second preference must be given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally-funded programs or projects is also permissible. User fees should be considered if appropriate.

(3) Notwithstanding the encouragement in §200.307 Program income to earn program income, the non-Federal entity must not use equipment acquired with the Federal award to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by Federal statute for as long as the Federal Government retains an interest in the equipment.

(4) When acquiring replacement equipment, the non-Federal entity may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

5.3 Effort Certification

University policy requires all university employees paid from sponsored projects to certify their percentage of time and effort that is charged to a sponsored project. Certification is required to provide assurance to a sponsor that the salary paid by an award equals the effort provided to that award. University employees are required to certify each semester (fall, spring, and summer) and are notified by e-mail when to certify the report.

The certification is done through the Electronic Personnel Effort Reporting (ePER) system.⁵ Hourly employees who work on sponsored projects typically certify effort on their timesheets. The ePER system also allows for reporting of mandatory or committed cost sharing.

Effort includes all work that is done as a university employee, and is not necessarily based on a 40 hour week. Effort is based on the portion of total work expended on a specific project during a particular time period, regardless of the numbers of hours worked.

$$\frac{\text{Average Weekly project hours}}{\text{Average Weekly total CU hours}} = \% \text{ of project effort}$$

For example, if a PI worked 30 hours a week on a project, and 15 hours on other university work, this would result in having 67% effort contributed to the project.

Research administrators should review their PIs' effort certifications to verify that the actual effort expended is reflected in the salary and fringe benefits charged to each award. An employee's certified time and effort should closely track to the amount indicated in the proposal and award document.

It is absolutely critical that the certified time and effort amounts are accurate. Inaccurate certifications can lead to sponsor sanctions and potentially legal proceedings.

Example – NSF OIG Audits Effort Reporting System

The NSF OIG audited the University of Delaware's Effort Reporting System. The auditors found:

- Seven employees charged salaries, fringe benefits, and overhead costs to NSF with no benefit to the NSF research grants.
- Six employees demonstrated a lack of understanding regarding the university's effort certification process; including their own responsibilities. For example, three employees initially were unable to clearly support the effort charged to NSF and three faculty members did not clearly understand the difference between estimated workload and actual effort
- Six effort reports were certified even though the labor effort either exceed 100 percent or resulted in negative effort being reported
- Twenty-one of 74 effort reports were certified after the university's mandated turnaround period. The late certifications ranged from one day to over 600 days.

The auditors questioned \$21,522 of salary costs, along with the associated fringe benefits and indirect costs.

⁵ Appendix M starting on page 121 contains a step-by-step guide for ePER certification.

5.4 Regulatory Compliance and Public Policy Requirements

There are numerous regulatory compliance requirements that are applicable to sponsored projects.⁶ The following list identifies the policies that the Office of Regulatory Compliance (ORC) and Environmental Health and Safety are responsible for:

- Responsible conduct of research
- Conflict of interest
- Human subjects protection
- Care of laboratory animals
- Controlled Substances
- Human stem cell research
- Investigational new drug studies
- Lobbying prohibition
- Select agents
- Export controls
- Recombinant DNA
- Biosafety
- Radiological safety
- Hazardous materials and chemical safety

The university's Human Resources department is responsible for ensuring compliance with the following public policy requirements:

- Civil Rights Act of 1964
- Title IX of the Education Amendments of 1972
- Age Discrimination Act of 1975
- Drug-Free Workplace
- Smoke-Free Workplace

5.5 Failure to Comply with Award Terms and Conditions

Sponsors may take a variety of actions when a recipient fails to comply with award terms and conditions. For federal awards, 2 CFR 200 identifies actions a federal awarding agency or pass-through entity may impose.

- 2 CFR 200.207 explains specific conditions that may be placed on an award
- 2 CFR 200.338 identifies actions that a federal awarding agency or pass-through entity can take to remedy noncompliance

The following table identifies actions a federal awarding agency or pass-through entity may take under 2 CFR 200.

⁶ Regulatory compliance issues are addressed in the Regulatory Compliance Requirements for Sponsored Projects course.

2 CFR 200.207 Specific Conditions	2 CFR 200.338 Remedies for Noncompliance
Requiring payments as reimbursements rather than advanced payments	Temporarily withhold cash payments pending correction of the deficiency by the recipient or more serve enforcement by the agency or pass-through entity
Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given period of performance	Disallow all or part of the cost of the activity or action not in compliance
Requiring additional, more detailed financial reports	Wholly or partly suspend or terminate the award
Requiring additional project monitoring	Initiate suspension or debarment proceedings
Requiring the recipient to obtain technical or management assistance	Withhold further awards for the project
Establishing additional prior approvals	Take other remedies that may be legally available

The actions a non-federal sponsor may take vary, but are generally similar to the federal government.

What is Suspension and Debarment?

Federal awarding agencies may suspend or debar non-federal entities and individuals from receiving any federal funding for egregious non-compliance. Federal awarding agencies and pass-through entities are required to review the Exclusions Extract in the System for Award Management (SAM) before awarding federal funds equal to or exceeding \$25,000.

5.6 Legal Consequences

In addition to administrative remedies, sponsors, the federal government, and the state of Colorado may take legal and civil actions against a PI and/or the university for mismanagement and fraud.

As a recipient of sponsor awards, the university and all personnel working on an associated project must ensure funds are used for their intended purpose and account for and justify all project-related expenses.

For federal awards, a multitude of federal laws apply to fraudulent activity, including:

- Embezzlement
- False Claims
- False Statements

- Forgery
- Wire Fraud
- Mail Fraud
- Obstruction of Federal Audits
- Theft or bribery concerning programs receiving federal funds

In addition to federal criminal law, Colorado state laws are also applicable to the stewardship of sponsored awards. Both federal and non-federal sponsors may also take civil action.

Some examples of fraud may include:

- Charging personal expenses as business expenses against the award
- Charging for costs which have not been incurred or are not attributable to the award
- Charging for inflated labor costs or hours, or categories of labor which have not been incurred, such as fictitious employees, contractors or consultants
- Falsifying information in proposals
- Billing more than one award for the same work
- Falsifying test results or other data
- Substituting approved materials with unauthorized products
- Misrepresenting a project's status to continue receiving funding
- Charging higher rates than those stated or negotiated for in the bid or contract

Employees of the University of Colorado are obligated by university policy to promptly report fiscal misconduct and fraudulent activity, as well as incidents of suspected misconduct. Offices that may be contacted for reporting fiscal misconduct include:

- CU EthicsLine
- Internal Audit Department



Resources

The CU EthicsLine is located at:

https://secure.ethicspoint.com/domain/en/default_reporter.asp

Internal Audit is located at:

<https://www.cu.edu/internalaudit%20>

Example – University of Colorado Boulder Professor Pleads Guilty to Mail Fraud

In July 2018, a professor at the University of Colorado Boulder pled guilty in federal court to mail fraud and aiding and abetting.

According to court documents, including the defendant's plea agreement, the professor submitted an application for a federal contract through the Los Alamos National Laboratory in 2006 without the knowledge or approval of the university's Office of Contracts and Grants. Over the next five to six years, the professor submitted invoices directly to the sponsor purportedly to pay his salary, as well as the salary of a graduate student. The sponsor received the invoices and forwarded the monies to an auxiliary account held by the university for the professor. The professor obtained this money from the auxiliary account by submitting travel vouchers and other requests for reimbursement to the university.

The professor later admitted that his reimbursement requests included unallowable costs, such as more than \$140,000 for international travel unconnected to any work for the federal government. Other unallowable costs included dues, subscriptions, conference registration fees, and out of state travel.

The professor agreed to repay the university a total of \$185,879, but the total actual loss associated with his actions remains in dispute.

6. Financial Management

6.1 Financial Management in the Post Award Phase

One of the most significant roles of a post award research administrator is to manage the finances of a sponsored award. Responsibilities include:

- Ensuring the project remains financially viable
- Complying with the financial management requirements established by the sponsor and the university
- Adhering to the approved budget and project scope
- Verifying all projects costs are allowable, reasonable, and allocable

6.2 Account Monitoring and Reconciliation

Post award research administrators generally are required to conduct a monthly account **reconciliation**. Reconciliation is the process of reviewing account transactions and related supporting documents and resolving any discrepancies that are discovered. Reconciliation is completed to ensure that award transactions are authorized, reasonable, allowable, and correct.

Reconciliation should be completed as soon as possible after the month-end close. The finance system will send an email confirming that the month has closed, which generally occurs 3-5 business days after the start of the month. Departmental policies will vary on when reconciliation should occur.

During reconciliation, research administrators should:

- Review transactions for each award
- Note any unusual, unexpected, and unallowable charges to the award and follow-up with the PI to verify the validity of the costs
- Identify projects that are in deficit
- Resolve any discrepancies and unallowable costs by removing those costs from the award to another Speedtype through a payroll expense transfer (PET) or journal entry (JE)

Discrepancies are generally the result of an individual entering the wrong Speedtype into one of the financial management systems. When such discrepancies occur, research administrators should obtain the correct Speedtype for the associated costs from the PI.

Research administrators should be familiar with the approved budget for each sponsored project in their portfolio. Familiarity of an approved budget improves the likelihood of recognizing an unallowable or misplaced charge.

While departmental policies and procedures vary, it is a best practice to provide each PI with a monthly financial balance for each sponsored award.

6.3 Cost Transfers: Payroll Expense Transfers and Journal Entries

Cost transfers through PETs and JEs are used to make corrections to financial transactions by transferring a posted charge from one Speedtype to another. PETs are used to transfer personnel expenses and related fringe benefits and JEs are used for all other expenses.

The use of cost transfers should be seen as a last resort when possible. Frequent use of cost transfers, and related revisions of financial reports, may indicate to sponsors and auditors a lack of internal control and financial management capabilities. All cost transfer requests need to be fully justified explaining why the transfer is necessary.

It is important to remember that the cost principles are applicable to all cost transfers. A cost cannot be transferred to another sponsored award unless that cost is directly allocable to the second award.⁷

Example – NIH Policy on Cost Transfers

Cost transfers to NIH grants by recipients, consortium participants, or contractors under grants that represent corrections of clerical or bookkeeping errors should be accomplished within 90 days of when the error was discovered. The transfers must be supported by documentation that fully explains how the error occurred and a certification of the correctness of the new charge by a responsible organizational official of the recipient, consortium participant, or contractor. An explanation merely stating that the transfer was made “to correct error” or “to transfer to correct project” is not sufficient. Transfers of costs from one project to another or from one competitive segment to the next solely to cover cost overruns are not allowable.

6.4 Rebudgeting and Changes to Projects

During the period of performance of an award, it may be necessary to rebudget.

Rebudgeting refers to moving funds from one budget category to another without increasing the total amount of the award. Rebudgeting may occur for a variety of reasons, including:

- Change in personnel
- Need to replace broken equipment
- Unanticipated project needs
- Price changes for equipment or supplies
- Direct cost rebudgeting altering the indirect (F&A) costs
- Incurring costs in a budget category that was not in the approved budget
- Changing the amount of funding to subrecipients

⁷ Appendix M contains a step-by-step guide to creating PETs and Appendix L contains the university’s checklist for submitting a PET.

For federal research awards, most federal awarding agencies have waived cost-related prior approvals and allow the university to apply minor budget changes under expanded authorities. Under expanded authorities, prior approval is generally not required unless a single direct cost category deviates by more than 25% of the total award.

For non-research federal awards, federal agencies may require prior approval when the federal government is providing funding in excess of the **simplified acquisition threshold**⁸ and the transfer of funds among direct cost categories exceeds or is expected to exceed 10% of the total approved budget.

For non-federal awards, rebudgeting requirements will vary by sponsor.

When rebudgeting is necessary for an award, research administrators should contact their OGC Post Award administrator to implement the change and request prior approval from the sponsor, if necessary.

When rebudgeting, a research administrator should:

- Always refer to the award terms and conditions to determine sponsor requirements
- Carefully analyze the changes to determine if the rebudgeting will result in a change in scope, which may require sponsor prior approval

6.5 Considerations for Fringe Benefits

Currently, the university uses fringe benefit rate projections for budgeting purposes for sponsored project proposals.⁹ However, during the post award phase, the university charges sponsored awards the actual fringe benefit costs for each employee working on a project. PIs and research administrators need to be cognizant of the effect to the budget when charging actual fringe benefits.

6.6 Billing Sponsors

OGC is responsible for billing sponsors for the following types of awards:

- Cost reimbursable agreements
- All fixed price awards except for clinical trials
- Value based contracts

In addition to billing sponsors, OGC is also responsible for drawing down funds from federal sponsors for federal awards made directly to the university. For federal pass-through awards, OGC will invoice the pass-through entity.

⁸ The simplified acquisition threshold is established by the Federal Acquisition Regulatory (FAR) Council. Congress mandated an increase of the simplified acquisition threshold from \$100,000 to \$250,000 in 2018, though the FAR Council has not, as of August 21, 2018, implemented the change.

⁹ The Pre-Award Administration for Sponsored Projects course discusses budgeting fringe benefits.

Departments are responsible for completing all invoicing for clinical trials.

The billing procedures for sponsored awards was recently revised. Therefore, some departments may still be responsible for billing sponsors for all fixed price awards.

6.7 Financial Management Problems

Two financial management problems that can be mitigated through close account monitoring are:

- Overspending on projects
- Underspending on projects

Overspent Projects

Overspending on a sponsored project can reflect poorly on the PI, their department, and the university. Overspending can indicate that the project was not planned carefully enough to support a request for sufficient funding to complete the project. Overspending can also be seen as an indication of haphazard internal financial management of a sponsor's funds.

If a sponsored award ends with a deficit, the PI and their respective department are responsible for covering the remaining expenditures.

Underspent Projects

While the financial implications of under spending on a sponsored award are not as serious as overspending, severe underspending can also reflect poorly on the university.

There is generally little benefit in ending an award with a surplus. Few sponsors allow the university to retain unspent money, and under spending reflects poor project planning. Under spending may also indicate that the project has not achieve its goals or objectives, which may harm the reputation of the PI, department, and university.

When a budget surplus is detected or anticipated through financial monitoring, a research administrator should determine if there has been a scope change or disengagement from the project. A research administrator should also determine if the PI will be requesting a no-cost extension, or if carry forward authority is provided.

6.8 Working with PIs

Departmental policies and requirements will vary, however, the following list provides guidance for research administrators when working with PIs regarding the financial management of an award:

- Meet with PIs at the beginning of the award to go over the award terms and conditions

- Frequently discuss the account balance and projected finances with the PI
- Ensure PIs are aware of what costs may be unallowable on an award and which costs may also require prior approval from the sponsor
- Emphasize the importance for the PI to keep the research administrator informed of communications with the sponsor

6.9 Working with OGC

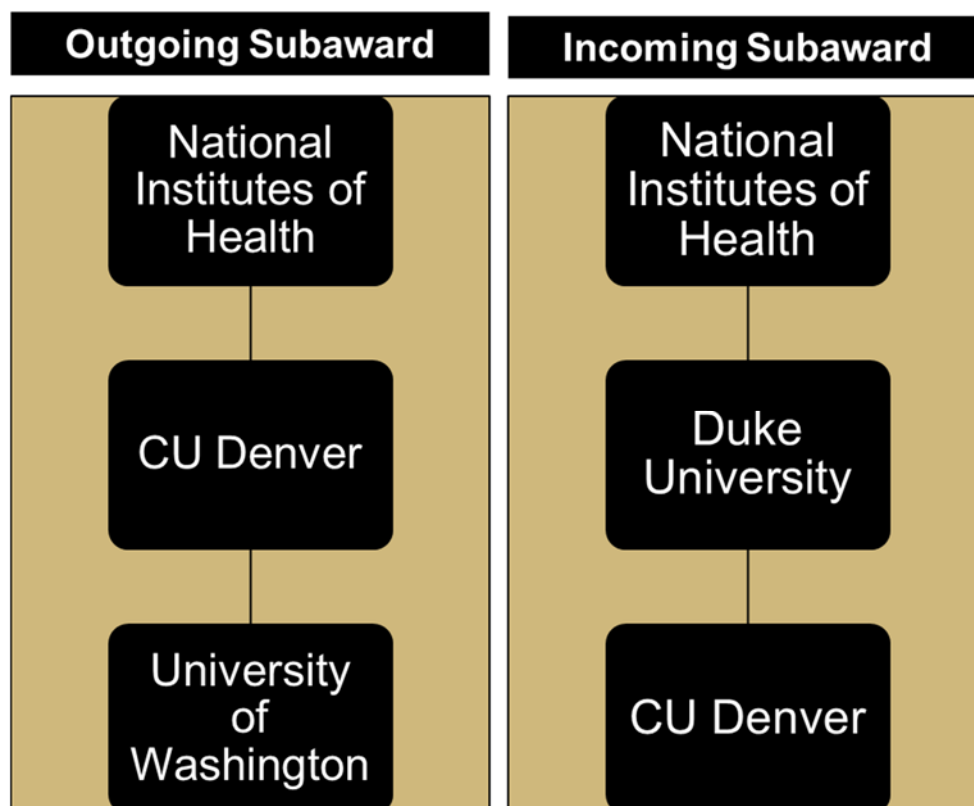
OGC assigns a Post Award Administrator to each department. Research administrators should contact their respective OGC Post Award Administrator for questions regarding award terms and conditions, initiating prior approval requests, and general inquiries.

7. Subawards¹⁰

7.1 What Are Subawards?

A subaward, also known as a subcontract or consortium agreement, is a type of an award in which responsibility for a significant portion of the scope of work is transferred to a third party. A subrecipient conducts project activities that relate to the project but, for various reasons, are not conducted by the recipient.

Subawards may be either incoming to the university or outgoing from the university. This determination is based on if the university is receiving funding or providing funding. The following graphic depicts examples of both incoming and outgoing subawards.



7.2 Responsibilities for Pass-Through Entities

The entity making outgoing subawards is known as the **pass-through entity**. Pass-through entities are responsible for making a subaward and monitoring subrecipient progress and compliance requirements. Essentially, a pass-through entity assumes the roles and responsibilities of a sponsor in regards to the relationship with subrecipients, and the subrecipient is directly accountable to the pass-through entity.

¹⁰ Subawards and contracts are addressed in the Contracting for Sponsored Projects course.

2 CFR 200.331 identifies the requirements for pass-through entities for federal awards. While non-federal sponsors may not have as stringent requirements as the federal government for pass-through entities, the university generally follows federal standards when serving as a pass-through entity, which includes:

- Issuing a formal subaward agreement to subrecipients
- Conducting a risk assessment on subrecipients
- Monitoring subrecipients for compliance and performance
- Remedying subrecipient noncompliance

Award terms and conditions found in the prime award must flow down, or be incorporated, into the subaward agreement.

The following table identifies the roles and responsibilities of university personnel in complying with pass-through entity requirements, as established by university policy.

PI	Research Administrators	OGC
Monitors subrecipients	Assists PIs as needed	Issues formal subaward agreement
Remedies subrecipient noncompliance	Liaisons with OGC	Conducts risk assessment of subrecipients

The PI is responsible for ensuring the subrecipient has complied with the terms and conditions of the subaward agreement through appropriate monitoring. Monitoring includes:

- Developing and executing a subrecipient monitoring plan
- Maintaining regular contact with subrecipients and inquiring about project activities and achievement of performance goals
- Receiving and reviewing progress reports
- Receiving and reviewing subrecipient invoices and financial reports
- Reviewing subrecipient prior approval requests
- Conducting site visits or desk reviews of subrecipients
- Reviewing subrecipient audit reports and issuing management decisions for affected subawards

Federal awarding agencies and auditors review the university's subrecipient monitoring policies and practices.¹¹ For years, the federal government has identified subrecipient monitoring as a particular weakness in award management, and as a result, federal agencies have increased oversight of pass-through entities' subrecipient monitoring.

¹¹ Appendix E starting on page 83 identifies the compliance requirements for subrecipient monitoring.

7.3 Review of Subrecipient Invoices

Subrecipient invoices should be reviewed to ensure that they are prepared in accordance with subaward requirements.

When reviewing and approving invoices:

- Verify the costs are in accordance with the approved budget or permissible rebudgeting
- Ensure invoices are submitted in accordance with subaward terms and conditions
- Ensure the subrecipient submits acceptable invoices on time
- Ensure the subrecipient does not submit duplicate costs or invoices
- Ensure invoices contain only expenses that are allowable, allocable, and reasonable
- Ensure the subrecipient has received necessary prior approval for applicable costs as necessary
- Verify costs are incurred within the applicable period of performance and budget periods
- Verify expenses are aligned with technical progress
- Ensure award modifications occur as needed
- Verify that the subrecipient is adequately meeting any cost sharing commitments for the award
- Ensure the subrecipient has been paid
- Do not approve invoices that are insufficiently detailed
- Analyze incurred costs are aligned with the scientific progress reported to date

The role of the research administrator will vary by department. In some departments, PIs will task research administrators to review subrecipient invoices.

7.4 Case Study: Boston University Subrecipient Monitoring

Part I Directions: Read the following excerpt from an audit report conducted by the National Science Foundation's (NSF) Office of Inspector General (OIG) of Boston University's subrecipient monitoring practices and then answer the following questions.

[Boston University's] procedures performed with respect to ongoing subawardee monitoring and risk assessment were also not sufficiently comprehensive. Interviews with the Research Accounts in the Post Award Financial Operations (PAFO) office and the Principal Investigator (PI) disclosed that the role of the Research Accountant is primarily to ensure subawardee invoices are in accordance with the subawardee budget and are properly coded, while the role of the PI is to ensure that progress is made on the funded research. Neither of these reviewers performs procedures sufficient to determine that subawardee costs are allowable and documented, and that the subawardee's internal controls are adequate to account for program funds in accordance with federal requirements.

During our interviews the PIs stated that they monitor for performance and achievement of award objectives. The PI and PAFO personnel stated that most subawardees were either major universities or large commercial laboratories and thus were considered to be reputable. Also, they stated that many of their subawardees had Single Audits performed...and that [the university] relied on the Single Audit of the subawardee to ensure that the costs claimed by its NSF subawardees were accurate, valid, allowable, and adequately documented. Therefore, [university] personnel indicated that they believed further investigation of the suitability of these institutions for a subaward was unnecessary, and that further fiscal monitoring with respect to controls and compliance was also not warranted.

[The university] did not have policies and procedures to adequately monitor cost sharing claimed by subawardees. Subawardees submit periodic invoices for claimed costs. These invoices include a section for the certification of cost shared for personnel, travel, participant support, other direct, indirect, and equipment costs. These subawardee certifications are the only source documentation maintained by [the university] to support subawardees' amounts claimed as cost sharing. No other detail listing or source documentation is submitted by the subawardees with their certifications to support cost sharing claimed. In addition, [the university] has no process in place to verify the accuracy and validity of the expenses claimed on the subawardee certifications. The University relies on the subawardees' certifications to ensure the cost sharing amounts are accurate and properly documented.

Results of the Auditor's Subawardee Site Visits – As a result of the subawardee monitoring internal control deficiencies, we performed on-site procedures at three of [the university's] subawardees to satisfy ourselves that the subawardee costs charged by

[the university] to its NSF grants were reasonable, allowable, and allocable. As a result of our additional on-site procedures, we questioned \$412,400 of costs claimed under NSF award number ATM-0120950 because such costs were unallowable, inadequately supported, or represented indirect costs improperly charged as direct costs. We also questioned \$174,397 of cost share claimed by 2 subawardees because they costs are not allowable under federal cost principles.

1. Summarize Boston University's deficiencies in complying with federal requirements for subrecipient monitoring.
2. The auditors questioned a total of \$586,797. Which institution is ultimately responsible for repaying the funds if NSF upheld the auditors' findings and disallowed the costs?
3. Why did the auditors state that reliance on a Single Audit is not sufficient monitoring?
4. The audit report stated that the university personnel "believed further investigation of the suitability of [the subrecipients] for a subaward was unnecessary, and that further fiscal monitoring with respect to controls and compliance was also not warranted." Why might the auditors disagree with Boston University?

Part II Directions – The NSF OIG conducted a site visit to each of the subrecipients on Boston University's NSF award. One subrecipient was the University of Colorado Boulder. Read the excerpt from the auditor's report and answer the following questions.

The University of Colorado at Boulder (CU-Boulder) charged foreign travel to the [award] in the amount of \$125,963. A total of \$54,176 was included in the budgets submitted to [Boston University] and NSF for CU-Boulder. The balance of \$71,787 was not identified in award budgets and we were unable to obtain evidence of advanced approval by NSF. Further, our audit tests revealed that individual travel is not reviewed [by Boston University] to ensure compliance with OMB allowable cost principles. Specifically, one trip to Perguia, Italy resulted in charges to the [Center for Integrated Space Weather Modeling (CISM)] award of \$8,495. This trip involved 3 nights of duplicate hotel bills, with each night charged to one hotel and also to another

hotel....The travel also included apparent side trips to resort areas for which hotel, rental car and per diem charges were incurred.

CU-Boulder also charged payroll and fringe benefits at a rate exceeding the institution's base rate of pay, resulting in excess charges of \$4,172. An effort report could not be located to support personnel costs for one for one individual charged to the CISM award amounting to \$39,990.

Indirect costs such as telephone, postage and shipping charges, amounting to \$673, were charged as direct costs, even though such costs are typically charged as indirect costs and may be included in the indirect cost rate.

In total, we questioned \$138,790 in claimed costs on [Boston University's] subaward with CU-Boulder.

1. What steps could Boston University have taken to prevent Boulder's unallowable charges?

7.5 Subaward vs. Procurements

Differentiating between a subaward and a procurement is an important compliance requirement. 2 CFR 200.331 establishes the federal requirements for subrecipient and contractor determination, which the university has generally adopted for sponsored awards.

The following image is from OGC's Contractor vs. Subrecipient Checklist which is used to determine the relationship between the university and third parties.

SUBRECIPIENT: A subaward is likely appropriate if answers to the following questions are "Yes".		
YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	1. The Scope of Work (SOW) represents an intellectually significant portion of the programmatic effort of the overall project.
<input type="checkbox"/>	<input type="checkbox"/>	2. Has its performance measured in relation to whether objectives of a Federal program are met.
<input type="checkbox"/>	<input type="checkbox"/>	3. Has responsibility for programmatic decision making.
<input type="checkbox"/>	<input type="checkbox"/>	4. Is responsible for adherence to applicable Federal program requirements specific in the Federal award.
<input type="checkbox"/>	<input type="checkbox"/>	5. Uses Federal funds to carry out a program for a public purpose specified in an authorizing statute as opposed to providing goods or services for the benefit of the pass-through entity
CONTRACTOR: A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor.		
YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	1. Provides goods and services within normal business operations.
<input type="checkbox"/>	<input type="checkbox"/>	2. Provides similar goods and services to many different purchasers.
<input type="checkbox"/>	<input type="checkbox"/>	3. Operates in a competitive environment.
<input type="checkbox"/>	<input type="checkbox"/>	4. Provides goods or services that are ancillary (secondary) to the operation of a Federal program.

It is important to note that classifying a subaward as a procurement contract for the sole purpose of alleviating administrative burden is unallowable.

7.6 When the University is a Subrecipient

The university is a subrecipient when it receives a subaward (incoming subcontract) from a pass-through entity. As a subrecipient, the university must adhere to the pass-through entity's requirements as established in the award terms and conditions. The award creates a legal relationship between the university and the pass-through entity, not with the original sponsor. Therefore, the pass-through entity is responsible for monitoring the university and ensuring compliance with the award terms and conditions.

8. Reporting

8.1 Overview of Reporting Requirements

Sponsors generally require periodic reports during the period of performance detailing the project's progress and finances. Most sponsors will also require a final performance report and financial report at the end of the project. Additionally, depending on the type of project and sponsor, property reporting and invention reporting may also be required.

Sponsors will identify their reporting requirements in the award terms and conditions.

Sponsor due dates for all reporting requirements must be met. Failure to submit complete, accurate, and timely reports may result in:

- Increased oversight of the project by the sponsor
- Temporary withholding of payments
- Additional prior approval requirements imposed on the award
- Denial of continuation funds
- Suspension or termination of the award

8.2 Financial Reporting

A **financial report** is an accounting of expenditures and obligations incurred on a sponsored project during a specified time. Sponsors may require interim or annual financial reports along with a final financial report. The award terms and conditions will identify reporting requirements.

Most federal awarding agencies require the university to complete and submit the SF-425 Federal Financial Report (FFR). Non-federal sponsors establish their own financial reporting requirements.

OGC will work with departments in the preparation and submission of financial reports.

8.3 Progress Reporting

Sponsors may require PIs to submit **progress reports**, which identifies the accomplishments the project has made during a specified time period. Additionally, most sponsors require a final progress report at the end of the project. Sponsors may refer to progress reports by a variety of names, including:

- Performance reports
- Project reports
- Technical reports
- Annual reports

Many federal sponsors, including the NIH and NSF, require the use of the Research Performance Progress Report (RPPR) for research awards. The format and requirements for other types of awards, such as non-research federal awards and non-federal awards, will vary by sponsor.

PIs and professional research assistants are generally responsible for completing and submitting performance reports to sponsors. Research administrators should ensure that all deadlines are met.

8.4 Invention Reporting

The Patent and Trademark Law Amendments Act, commonly referred to as the **Bayh-Dole Act**, provides patent rights to certain inventions arising out of government-sponsored research and development. Compliance with the Bayh-Dole Act requires federal award recipients to disclose intellectual property that could constitute inventions or copyrighted works. Failure to comply with federal invention reporting requirements may result in the loss of patent rights, withholding of award funds, and/or the imposition of award-specific terms and conditions.

For non-federal awards, sponsor may require invention reporting or disclosure statements. The award terms and conditions will identify any invention reporting requirements.

PIs are generally responsible for completing invention reports. OGC may be required to sign and submit the reports when the sponsor requires AOR submission. CU Innovations can assist the department with invention reporting.

NIH Invention Reporting Requirements

The Bayh-Dole Act permits business and nonprofits, including universities, to retain ownership of the inventions made under federally funded research and contract programs, while also giving the government the license to practice the subject invention. In turn, the organizations are expected to file for patent protection and ensure commercialization upon licensing for the benefit of public health.

The recipient is required to:

- Report each new invention to the federal funding agency within two months of the invention being reported to the funding recipient
- Decide whether to retain ownership of the technology and notify the agency of any decision to retain title within two years of the date of disclosure (i.e. elect to own the invention)
- File for patent (or plant variety protection, in the case of plants), within one year of electing to retain title.
- Provide a license to the government to also practice the subject invention
- Keep government informed of progress in patenting or commercializing the invention
- Report any commercialization, licensing efforts, or other efforts to bring the technology to practical applications (utilization)

NIH requires recipients to submit invention and patent reporting through the iEdision system, which is also used by other agencies such as the NSF.

NIH also requires a Final Invention Statement (FIS) within 90 days following the end of an award.

8.5 Property Reports

Sponsors may require periodic property reports that indicate the description, condition, and cost for tangible property, real property, and federal property acquired under an award. Property classified as “exempt property” under a federal award is not subject to reporting requirements. The award terms and conditions will specify property requirements.

The Finance Office, with assistance from departments, will complete and submit property reports.

9. End of Budget and Project Periods

9.1 Key Terms

A sponsored award has two key terms that are applicable to when an award expires:

- Period of performance
- Budget period

The **period of performance** refers to the start and end dates of an award. The **budget period** refers to a specific time range which funds are authorized to be expended, obligated, or firmly committed. A period of performance may be for multiple years, while a budget period may be for a single year.

At the end of a budget period, sponsors may require financial and progress reports before additional funding is committed.

It is absolutely critical to understand sponsor requirements regarding period of performance and budget periods. Any special conditions the sponsor places on the award must also be taken into consideration. Charges outside of the budget period are generally considered unallowable and may not be paid by the sponsor.

Example – Columbia University Charged Costs After the Award

The NSF OIG conducted an audit of Columbia University's management of NSF awards. The OIG found that the university charged over \$22,000 for travel to three awards after the expiration of the award. The university agreed with the audit findings and reversed the charges.

This section examines available options for PIs at the end of a budget period or period of performance.

9.2 Non-Competing Continuation

A non-competing continuation funding request is when a PI asks a sponsor for a subsequent budget period within a previously approved project period. Most sponsors will require a progress report before issuing additional funds; however, the request is not subject to a competitive review.

Research administrators will need to complete a routing form for OGC when submitting the progress report to the sponsor for a non-competing continuation request.

NIH – Streamlined Non-Competing Award Process (SNAP)

The NIH has instituted a process for select awards to reduce administrative burden known as the Streamlined Non-Competing Award Process (SNAP). SNAP modifies requirements for annual progress reports, award notifications, and financial reports.

The award terms and conditions will indicate if the award is subject to SNAP. Awards routinely included in SNAP are “K” awards and “R” awards, except R35. Awards excluded from SNAP are those that generally do not have the authority to automatically carry over unobligated balances, clinical trials, P01, and R35.

In some departments, non-competing continuation requests and related actions may be considered a pre-award function.

9.3 Renewal Applications

Renewal applications, also called competing continuation, are requests for additional funding after the period of performance. Most sponsors will require a new application, which competes for funding against other applications.

A routing form will need to be completed in InfoEd and submitted to OGC.

9.4 No-Cost Extension

A no-cost extension allows for the project period of an award to be extended for a certain time period without additional funds.

Applying for a no-cost extension should only be done for programmatic reasons, and sufficient funds must be available to support the project for the additional period of time. Requesting a no-cost extension for the sole purpose of spending remaining funds is not acceptable.

Sponsor requirements and the process for requesting a no-cost extension will vary. Under expanded authorities, federal research awards may initiate a one-time extension of the period of performance for up to 12 months without prior approval; however, PIs generally must notify the federal agency on this decision.¹² The award terms and conditions will identify the sponsor’s requirements.

¹² Appendix F starting on page 87 explains the university’s procedures for NIH and NSF no-cost extension.

NIH Policy on No-Cost Extensions

The recipient may extend the final budget period of the previously approved project period one time for a period of up to 12 months beyond the original completion date shown in the award if:

- No term of award specifically prohibits the extension,
- No additional funds are required to be obligated by the NIH awarding IC, and
- The project's originally approved scope will not change

Such an action affirms that additional work remains to be completed on the project and that resources are available to continue to support the project, or that additional time is needed to provide for an orderly closeout. The fact that funds remain at the completion date of the grant is not, in itself, sufficient justification for an extension without additional funds.

With the exception of grant programs that have an effort requirement, or where terms and conditions prohibit such reductions, NIH will not require prior approval for the reduction in effort for Senior/Key personnel named in the award. The recipient is reminded that active awards must have a measurable level of effort.

Recipients must use the eRA Commons No-Cost Extension feature to electronically notify NIH that they are exercising their one-time authority to extend without funds the completion date of an award. This extension feature becomes available to the recipient 90 days before the project period end date. Extensions may be up to 12 months beyond the final budget period end date. In the eRA Commons, this notification can be made up to the last day of the current project end date. An e-mail notification is automatically sent to the GMO. No further action by the recipient is required.

9.5 Carry Forward Funds

Carry forward, also called carryover, allows for unobligated funds at the end of a budget period to be moved to the subsequent budget period to cover allowable expenses.

Some sponsors provide for automatic carry forward authority for certain awards. The award terms and conditions will indicate if carry forward authority is granted without prior approval and other requirements.

If a sponsor requires a written request to carry forward funds, then an email must be sent to Xenia@ucdenver.edu with all required documents included as an attachment. The email must also include the following:

- PI name
- PeopleSoft Project number
- InfoEd Proposal Number
- Sponsor Award Number

- Sponsor contact information
- Any additional information required by the sponsor

Carry forward requests for NIH awards must be submitted through eRA Commons. These requests can only be initiated by the AOR. The following information must be submitted to Xenia@ucdenver.edu:

- An explanation of the unobligated balance, i
- Award number and PI name
- Detailed budget
- Scientific justification in memo format on department letterhead which details
 - Grant award number and PI name
 - Plan for expenditure, including a description of activities to be carried out during the carry forward period, and how the activities relate to the aims of the project
 - Signature of the PI

9.6 Award Termination

Sponsors may terminate an award for a variety of reasons, including:

- Failure to comply with the award terms and conditions
- For cause
- Mutual agreement between the sponsor and the university
- By request of the university

Costs incurred on an award up to the official termination are still allowable; however, costs may not be charged to an award after the termination date. The PI and their respective department are responsible for all costs after the termination date.

Early termination of an award does not absolve the university, PI, or department of closeout and post-closeout responsibilities, such as submitting all final reports and record retention requirements.

10. Award Closeout

10.1 What is Award Closeout?

Closeout refers to the actions taken after the period of performance has ended. This involves reviewing project expenditures, resolving open commitments, collecting subrecipient documents, and preparing required final reports and deliverables for submission to the sponsor, including:

- Final financial reports and invoices
- Final progress reports
- Any required milestone deliverables
- Invention statements
- Property reports

The award terms and conditions identify deadlines for closeout responsibilities. The following table identifies typical deadlines.

Award Type	Typical Reporting Due Date
Federal	90 calendar days after the award/budget end date
Federal Pass-Through	45-60 calendar days after the award/budget end date
Non-Federal	Deadlines will vary

Congress and the federal audit community have become increasingly concerned about the timeliness of federal award closeouts and have increased oversight of agency closeout procedures. As a result, failure to meet closeout deadlines can potentially jeopardize future funding from the federal government. Some federal agencies, such as NIH, may also initiate unilateral closeout when a recipient has failed to meet closeout requirements within a specific timeframe. Unilateral agency closeout can have financial ramifications for the university and ultimately the PI and their respective departments.

10.2 University Closeout Process

The award closeout process at the university is a collaborative effort between PIs, research administrators, and OGC. Per university policies, closeout should be completed within six months after the end of the award. OGC cannot begin the closeout process until all final invoices have been processed.

PIs and research administrators are responsible for:

- Removal of outstanding expenses not reported to the sponsor via payroll expense transfer (PET) or journal entry (JE)
- Closure of open purchase orders/encumbrances
- Completion of the Fixed Price/Clinical Trial Closeout Form
- Preparing equipment disposition reports and submission to OGC

- Receiving final invoices and reports from any subrecipients (outgoing subcontracts)
- Preparation of final invention statements for routing to OGC

OGC is responsible for

- Final review of expenditures
- Reconciliation of project expenses
- Closure of Project ID, Speedtype and Contract Line in PeopleSoft
- Processing of residual balance transfers

To assist in the award closeout process, OGC prepares a monthly report that includes a listing of all awards, with associated cash balance and budget balance available, that are within 90, 60, and 30 days of the award end date.¹³

Per university policy, any unresolved expenses that remain in an account 75 days after the project's period of performance or budget end date will be charged directly to the PI's department. Such costs include:

- Over-expenditures, such as deficit balances
- Unallowable expenditures
- Undocumented cost transfers

10.3 Subaward Closeout

For the university to comply with sponsor closeout requirements, all subawards (outgoing subcontracts) must be closed prior to the completion of the university's closeout process. Therefore, the award dates for subawards generally end 30-60 days before the prime award ends.

PIs are responsible for receiving and approving all final subrecipient reports.

10.4 Property Disposition

During the closeout process, or when property purchased under an award is no longer needed for a project, PIs may need to request disposition instructions from the sponsor. The award terms and conditions will identify requirements for property disposal.

For federal awards, 2 CFR 200 and agency regulations identify property disposition requirements. The following table identifies disposition requirements for property acquired or improved with federal funds.

¹³ Appendix G starting on page 93 provides a timeline for closeout activities.

Type of Property	Federal Requirements
Exempt Property	<ul style="list-style-type: none"> No further obligations to the federal government
Government Property	<ul style="list-style-type: none"> Upon completion of the award, or when the property is no longer needed, Financial Services will complete and submit required reports to the sponsor. Government property cannot be disposed or used on any other project without prior approval from the sponsor.
Equipment	<ul style="list-style-type: none"> The disposition instructions in the award must be followed. If the award does not address disposition requirements, Financial Services will request instructions from the sponsor In accordance with federal requirements: <ul style="list-style-type: none"> If the equipment has a current per-unit fair-market value of less than \$5,000, the university may retain, sell, or otherwise dispose of the equipment without further obligation to the government If the government fails to provide the university with disposition instructions within 120 days of the disposition request and the equipment has a current per-unit fair-market value of \$5,000 or more, then the university may retain or sell the equipment. The university must reimburse the government for the federal interest of the equipment. The university may deduct and retain from the government's share \$500 or ten percent of the

	<p>proceeds, whichever is less, for selling and handling expenses.</p> <ul style="list-style-type: none"> ○ The university may transfer title to the equipment to the federal government or to an eligible third party. In such circumstances, the university must be entitled to compensation for its attributable percentage of the current per-unit fair-market value.
Supplies and Materials	<ul style="list-style-type: none"> • If there is a residual inventory of unused supplies or materials exceeding \$5,000 in total aggregate value upon termination or completion of a project, and the supplies or materials are not needed for any other federal award, the university must compensate the federal government for its share.
Real Property	<ul style="list-style-type: none"> • When real property is no longer needed for the originally authorized purpose, the university must obtain disposition instructions from the sponsor.

Equipment disposition requirements for non-federal awards will vary depending on sponsor.



Resource

Information on equipment disposition and physical inventories can be found on the Finance Office's Capital Equipment website located at:

http://www.ucdenver.edu/about/departments/finance/Pages/CostAcctg_CapitalEquipment.aspx

11. Post-Closeout Responsibilities

11.1 Administrative Responsibilities after the Award

Federal requirements, state law, and university policies establish administrative responsibilities for an award after closeout.

11.2 Record Retention

State law and university policies require sponsored award-related documents to be retained for specific time periods after the conclusion of the project.¹⁴

Failure to adhere to the record retention requirements can have significant consequences. Auditors and federal agencies have the right to inspect any document during the record retention period. Prematurely disposing of documents may result in an audit finding and questioned costs, as the university could not be able to provide adequate documentation for award-related activities.

11.3 Post-Closeout Financial Adjustments

Federal awarding agencies and pass-through entities may make cost disallowances to a federal award up to three years after submission of the final reports. The university is responsible for repaying the federal government or pass-through entities for all cost disallowances.

11.4 Subrecipient Audit Resolution

PIs are responsible for reviewing the audit reports for subrecipients (outgoing subcontract) and resolving any questioned costs by an auditor. Any cost disallowance must be issued within three years of the receipt of the subrecipient's final reports. The university has the legal responsibility to recover funds from all disallowed costs, and this may be done at any time.

¹⁴ Appendix H starting on page 95 explains the university's record retention requirements.

12. Audits and Sponsor Monitoring

12.1 The Single Audit

Under the Single Audit Act and Subpart F of 2 CFR 200, all federal award recipients that expend over \$750,000 of federal funds in a fiscal year must have a single or program-specific audit for that fiscal year. The Colorado Office of the State Auditor conducts the university's annual single audit in accordance with federal law and 2 CFR 200. The single audit, sometimes referred to as an A-133 audit, examines the university's:

- Business operations over federal awards
- Financial statements
- Internal controls
- Compliance with federal statutes, regulations, and terms and conditions of federal awards

Both federal and non-federal sponsors will use the results of the university's single audit to evaluate potential risk. Sponsors view audit findings as a risk and may impose specific award terms and conditions, increase oversight and monitoring, or deny funding altogether.

12.2 Internal Audits

The Department of Internal Audit (Internal Audit), a University of Colorado System office, conducts audits and investigations on behalf of the university system and the Board of Regents. Internal Audit may review administration of sponsored awards for fiscal management and compliance.

Internal Audit published its 2018 Audit Plan in June 2017. One area of focus for Internal Audit will be on the School of Medicine's award management practices.

12.3 Federal Offices of Inspectors General Audits

Each federal awarding agency has an Office of Inspector General (OIG) charged with:

- Conducting and supervising audits and investigations related to the agency's programs
- Recommending policies designed to improve the effectiveness of the agency's programs
- Preventing waste, fraud, and abuse of federal funds

OIGs may conduct an audit of selected recipients to examine and review policies and procedures related to the management of federal awards.

12.4 Audit Findings and Resolution

After completing an audit, auditors will issue a report that details their conclusions. An auditor's report will include a **schedule of audit findings** that lists and explains

compliance and management deficiencies that the auditor found. The university is responsible for implementing a **corrective action plan** to correct identified deficiencies.

An auditor may question costs associated with audit findings due to:

- Violation or possible violation of statute, regulation, or the award terms and conditions
- Lack of adequate documentation
- Unreasonableness of the cost

Sponsors are responsible for resolving compliance, internal control, and questioned cost findings identified in audit reports through a process known as **audit resolution**.

Questioned costs that are upheld by an agency are known as a **disallowed cost**.

Federal awarding agencies may recover disallowed costs by requiring repayment or by reducing federal funds to other awards. The process for non-federal sponsors to recover disallowed costs will vary. PIs and their respective departments are responsible for all disallowed costs.

12.5 Sponsor Monitoring

Sponsors **monitor**, or review, recipient award management practices. In addition to reviewing the results of the single audit and periodic financial and progress reports, sponsors may also

- Conduct site visits
- Conduct desk reviews

Site visits are when sponsors visit the university to:

- Review policies, procedures, and practices
- Gain an understanding of the university and department's internal controls
- Meet with project personnel
- Review progress made on the award

Generally, sponsors will provide adequate notification before conducting a site visit. Most sponsors will also identify the objectives of the site visit and specific items to be reviewed. After the site visit, sponsors will typically write a report detailing their findings. If a sponsor finds deficiencies with award management practices, the university will most likely be required to develop a corrective action plan.

In lieu of site visits, sponsors may conduct a **desk review**. During a desk review, a sponsor will request specific information about an award and the university will provide written documentation.

12.6 Importance of Documentation

Developing and maintaining adequate documentation is essential for award management. Failure to maintain documentation of costs, prior approvals, and

management decisions frequently results in questioned and disallowed costs and audit findings.

12.7 Responding to Sponsor Requests and Inquiries

PIs and research administrators should always immediately notify OGC when a sponsor requests financial or administrative information. OGC will serve as the lead point of contact for external audits, desk reviews, and site visits.

PIs are generally responsible for responding to a sponsor's programmatic, or scientific, inquiries.

Appendix A – Acronyms

Acronym	Term
AA	Animal Assurance
AAALAC	American Association of Animal Laboratory Accreditation Council
ACM\$	Award Cash Management Service
ADA	Americans with Disabilities Act of 1990
AOR	Authorized Organization Representative
BAA	Broad Agency Announcement
CAS	Cost Accounting Standards
CDER	Common Data Element Repository
CFDA	Catalog of Federal Domestic Assistance (now known as the Assistance Listings)
CFR	Code of Federal Regulations
CO	Contracting Officer
COGR	Council on Government Relations
COI	Conflict of Interest
COMBIR	Colorado Multiple Institutional Review Board
Co-PI	Co-Principal Investigator
CRADA	Cooperative Research and Development Agreement
DARPA	Defense Advanced Research Projects Agency
DOD	Department of Defense
DUNS	Data Universal Numbering System
ED	U.S. Department of Education
EIN	Entity Identification Number
EPA	Environmental Protection Agency
F&A	Facilities and Administration
FAIN	Federal Award Identification Number
FAPIS	Federal Awardee Performance and Integrity Information System
FAR	Federal Acquisition Regulation
FDP	Federal Demonstration Partnership
FFATA	Federal Funding Accountability and Transparency Act
FFR	Federal Financial Report
FOIA	Freedom of Information Act
FR	Federal Register
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAO	Government Accountability Office
GMO	Grants Management Office
GPRA	Government Performance and Results Act
HBCU	Historically Black Colleges and Universities
HHS	U.S. Department of Health and Human Services

HIPAA	Health Insurance Portability and Accountability Act
HRSA	Health Resources and Services Administration
HUD	U.S. Department of Housing and Urban Development
IACUC	Institutional Animal Care and Use Committee
IBS	Institutional Base Salary
IHE	Institute of Higher Education
IP	Intellectual Property
IPA	Intergovernmental Personnel Act
IRB	Institutional Review Board
ITAR	Institutional Traffic in Arms Regulations
JIT	Just-in-Time
LOI	Letter of Intent
MOU	Memorandum of Understanding
MTA	Material Transfer Agreement
MTDC	Modified Total Direct Costs
NGA	Notice of Grant Award
NHGRI	National Human Genome Research Institute
NHLBI	National Heart, Lung, and Blood Institute
NIA	National Institute on Aging
NIAAA	National Institute on Alcohol Abuse and Alcoholism
NIAID	National Institute of Allergy and Infectious Diseases
NIAMS	National Institute of Arthritis and Musculoskeletal and Skin Diseases
NIBIB	National Institute of Biomedical Imaging and Bioengineering
	Eunice Kennedy Shriver National Institute of Child Health and Human Development
NICHD	
NICRA	Negotiated Indirect Cost Rate Agreement
NIDA	National Institute on Drug Abuse
NIDCD	National Institute on Deafness and Other Communication Disorders
NIDCR	National Institute of Dental and Craniofacial Research
NIDDK	National Institute of Diabetes and Digestive and Kidney Diseases
NIEHS	National Institute of Environmental Health Sciences
NIGMS	National Institute of General Medical Sciences
NIH	National Institutes of Health
NIHGPS	National Institutes of Health Grants Policy Statement
NIMH	National Institute of Mental Health
NIMHD	National Institute on Minority Health and Health Disparities
NINDS	National Institute on Neurological Disorders and Stroke
NINR	National Institute of Nursing Research
NIST	National Institutes of Standards and Technology
NOAA	National Oceanic and Atmospheric Administration
NOFA	Notice of Funding Availability
NOFO	Notice of Funding Opportunity
NPS	National Park Service

NSF	National Science Foundation
OGC	Office of Grants and Contracts
OIG	Office of Inspector General
OMB	Office of Management and Budget
ONR	Office of Naval Research
ORDE	Office of Research Development Education
PA	Program Announcement
PAPPG	Proposal & Award Policies & Procedures Guide (NSF)
PHI	Protected Health Information
PHS	Public Health Service
PI	Principal Investigator
PII	Personally Identifiable Information
PMS	Payment Management System
PO	Program Official / Officer
PTE	Pass-through Entity
R&D	Research and Development
R&R	Research and Related
RFA	Request for Applications
RFP	Request for Proposal
RPPR	Research Performance Progress Report
RTC	Research Terms and Conditions
S&W	Salaries and Wages
S2S	System to System
SAM	System for Award Management
SAMHSA	Substance Abuse and Mental Health Administration
SBIR	Small Business Innovation Research
SF-424	Standard Form 424
SF-424 (R&R)	Standard Form 424 (Research and Related)
SNAP	Streamline Non-Competing Application Process
SO	Signing Official
SOW	Statement of Work
SRO	Scientific Review Officer
STTR	Small Business Technology Transfer Program
TDC	Total Direct Costs
U.S.C.	United States Code
USDA	U.S. Department of Agriculture
VA	U.S. Department of Veterans Affairs

Appendix B – Glossary

Administrative Requirements

The general business management practices that are common to the administration of sponsored awards, such as financial management, reporting, property management, and record retention.

Audit Resolution

The process of resolving audit findings.

Authorized Organization Representative (AOR)

The officials approved to sign and submit proposals, and other award-related documents, on behalf of the university.

Bayh-Dole Act

The Patent and Trademark Law Amendments Act, which provides patent rights to certain inventions arising out of federally sponsored research and development.

Budget Period

The intervals of time into which a project period is divided for budgetary and funding purposes.

Capital Equipment

Tangible, non-expendable personal property having a useful life of more than one year and a per-unit acquisition cost of \$5,000 or more.

Carry Forward Funds

Unobligated funds remaining at the end of a budget period that may be carried over to another budget period with either sponsor approval or authorized by the award terms and conditions.

Catalog of Federal Domestic Assistance Number (CFDA Number)

A five digit number that identifies the funding program for a federal award.

Closeout

The actions taken after the period of performance of a sponsored award.

Corrective Action Plan

Identifiable steps a recipient will take to rectify compliance deficiencies.

Desk Reviews

A limited review of a recipient's management and administration of sponsored awards through the request of certain documents.

Disallowed Costs

Charges to a sponsored award that have been determined to be unallowable.

Exempt Property

Tangible personal property acquired in whole or in part with federal funds, where the federal awarding agency has vested title to the recipient without further obligation to the federal government.

Expanded Authorities

Prior approval waivers granted by some federal awarding agencies for federal research awards.

Federal Award Identification Number (FAIN)

A unique number assigned to a federal award.

Financial Report

An accounting of expenditures and obligations incurred on a sponsored project during a specified time.

Government Property

Property owned or leased by the federal government to an award recipient. Government Property includes both government-furnished and contractor-acquired property. Government Property includes material, equipment, special tooling, special test equipment, and real property. Government Property does not include intellectually property and software.

Intangible Property

Property that does not have physical existence, such as trademarks, copyrights, patents, patent applications, and property, such as: loans, notes and other debt instruments, lease agreements stock and other instruments of property ownership.

Monitoring

The process of reviewing a recipient's management and administration of sponsored awards.

No-Cost Extension

An extension of time to a project period and/or budget period to complete the work of an award under that period

Non-Capital Equipment

A university property classification for tangible, non-expendable property that does not meet the capitalization threshold of a per-unit acquisition cost of \$5,000 or more and a useful life of more than one year.

Non-Competing Continuation

A financial assistance request, in the form of an application or progress report, or resulting award for a subsequent budget period within a previously approved project period that does not require competition among other applicants.

Pass-Through Entity

An organization or entity that provides a subaward to a subrecipient to carry out part of a sponsored project.

Period of Performance

The time during which a recipient may incur new obligations to carry out the work authorized by a sponsor.

Personal Property

Property other than real property, which may be tangible or intangible.

Pre-Award Costs

Costs incurred prior to the beginning date of an award.

Post Award Phase

The activities related to award management from the time of an award through closeout.

Prior Approval

Written approval by an authorized official at the sponsor's organization evidencing prior consent before a recipient undertakes certain activities or incurs specific costs.

Progress Report

A report to a sponsor that identifies a project's accomplishments in a specified period.

Real Property

Land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment

Schedule of Audit Findings

A description of the deficiencies which an auditor has identified during an audit.

Site Visits

A visit in an official capacity to review a recipient's management and administration of sponsored awards.

Speedtype

An eight digit number that identifies a specific activity in the university's general ledger.

Supplies

Tangible, consumable property.

Tangible Property

Equipment, supplies, and other property other than that defined as intangible property.

Appendix C – Sample NIH Notice of Award

This appendix contains a sample NIH Notice of Award.



NATIONAL INSTITUTE OF GENERAL MEDICAL SCIENCES

Grant Number: 1R01GM317713-01A1
FAIN: R01GM317713

Principal Investigator(s):
ELLA GRASSO, PHD

Project Title: Biomedical Research

Ruth Minner
University of Colorado Denver
Office of Grants and Contracts
13001 E. 17th Pl.
Aurora, CO 800452570

Award e-mailed to: xenia@ucdenver.edu

Period Of Performance:

Budget Period: 06/01/2018 – 05/31/2019

Project Period: 06/01/2018 – 05/31/2023

Dear Business Official:

The National Institutes of Health hereby awards a grant in the amount of \$314,023 (see "Award Calculation" in Section I and "Terms and Conditions" in Section III) to UNIVERSITY OF COLORADO DENVER in support of the above referenced project. This award is pursuant to the authority of 42 USC 241 42 CFR 52 and is subject to the requirements of this statute and regulation and of other referenced, incorporated or attached terms and conditions.

Acceptance of this award including the "Terms and Conditions" is acknowledged by the grantee when funds are drawn down or otherwise obtained from the grant payment system.

Each publication, press release, or other document about research supported by an NIH award must include an acknowledgment of NIH award support and a disclaimer such as "Research reported in this publication was supported by the National Institute Of General Medical Sciences of the National Institutes of Health under Award Number R01GM317713. The content is solely the responsibility of the authors and does not necessarily represent the official views of the National Institutes of Health." Prior to issuing a press release concerning the outcome of this research, please notify the NIH awarding IC in advance to allow for coordination.

Award recipients must promote objectivity in research by establishing standards that provide a reasonable expectation that the design, conduct and reporting of research funded under NIH awards will be free from bias resulting from an Investigator's Financial Conflict of Interest (FCOI), in accordance with the 2011 revised regulation at 42 CFR Part 50 Subpart F. The Institution shall submit all FCOI reports to the NIH through the eRA Commons FCOI Module. The regulation does not apply to Phase I Small Business Innovative Research (SBIR) and Small Business Technology Transfer (STTR) awards. Consult the NIH website <http://grants.nih.gov/grants/policy/coi/> for a link to the regulation and additional important information.

If you have any questions about this award, please contact the individual(s) referenced in Section IV.

Sincerely yours,

Jamie Garcia
Grants Management Officer
NATIONAL INSTITUTE OF GENERAL MEDICAL SCIENCES

Additional information follows

SECTION I – AWARD DATA – 1R01GM317713-01A1**Award Calculation (U.S. Dollars)**

Salaries and Wages	\$87,146
Fringe Benefits	\$7,160
Personnel Costs (Subtotal)	\$94,306
Materials & Supplies	\$35,274
Subawards/Consortium/Contractual Costs	\$58,748
Tuition Remission	\$40,805

Federal Direct Costs	\$229,133
Federal F&A Costs	\$84,890
Approved Budget	\$314,023
Total Amount of Federal Funds Obligated (Federal Share)	\$314,023
TOTAL FEDERAL AWARD AMOUNT	\$314,023

AMOUNT OF THIS ACTION (FEDERAL SHARE) \$314,023

SUMMARY TOTALS FOR ALL YEARS		
YR	THIS AWARD	CUMULATIVE TOTALS
1	\$314,023	\$314,023
2	\$298,650	\$298,650
3	\$297,160	\$297,160
4	\$294,765	\$294,765
5	\$294,763	\$294,763

Recommended future year total cost support, subject to the availability of funds and satisfactory progress of the project

Fiscal Information:

CFDA Name: Biomedical Research and Research Training
CFDA Number: 93.859
EIN: 1956055555A1
Document Number: RGM749417A
PMS Account Type: P (Subaccount)
Fiscal Year: 2018

IC	CAN	2016	2017	2018	2019	2020
GM	8472185	\$314,023	\$298,650	\$297,160	\$294,765	\$294,763

Recommended future year total cost support, subject to the availability of funds and satisfactory progress of the project

NIH Administrative Data:

PCC: G2700B / **OC:** 414E / **Released:** RIVEPO 05/12/2018
Award Processed: 05/18/2018 12:09:22 AM

SECTION II – PAYMENT/HOTLINE INFORMATION – 1R01GM115672-01A1

For payment and HHS Office of Inspector General Hotline information, see the NIH Home Page at <http://grants.nih.gov/grants/policy/awardconditions.htm>

SECTION III – TERMS AND CONDITIONS – 1R01GM317713-01A1

This award is based on the application submitted to, and as approved by, NIH on the above-titled project and is subject to the terms and conditions incorporated either directly or by reference in the following:

- The grant program legislation and program regulation cited in this Notice of Award.
- Conditions on activities and expenditure of funds in other statutory requirements, such as those included in appropriations acts.
- 45 CFR Part 75.

- d. National Policy Requirements and all other requirements described in the NIH Grants Policy Statement, including addenda in effect as of the beginning date of the budget period.
- e. Federal Award Performance Goals: As required by the periodic report in the RPPR or in the final progress report when applicable.
- f. This award notice, INCLUDING THE TERMS AND CONDITIONS CITED BELOW.

(See NIH Home Page at <http://grants.nih.gov/grants/policy/awardconditions.htm> for certain references cited above.)

Research and Development (R&D): All awards issued by the National Institutes of Health (NIH) meet the definition of "Research and Development" at 45 CFR Part§ 75.2. As such, auditees should identify NIH awards as part of the R&D cluster on the Schedule of Expenditures of Federal Awards (SEFA). The auditor should test NIH awards for compliance as instructed in Part V, Clusters of Programs. NIH recognizes that some awards may have another classification for purposes of indirect costs. The auditor is not required to report the disconnect (i.e., the award is classified as R&D for Federal Audit Requirement purposes but non-research for indirect cost rate purposes), unless the auditee is charging indirect costs at a rate other than the rate(s) specified in the award document(s).

This institution is a signatory to the Federal Demonstration Partnership (FDP) Phase VI Agreement which requires active institutional participation in new or ongoing FDP demonstrations and pilots.

An unobligated balance may be carried over into the next budget period without Grants Management Officer prior approval.

This grant is subject to Streamlined Noncompeting Award Procedures (SNAP).

This award is subject to the requirements of 2 CFR Part 25 for institutions to receive a Dun & Bradstreet Universal Numbering System (DUNS) number and maintain an active registration in the System for Award Management (SAM). Should a consortium/subaward be issued under this award, a DUNS requirement must be included. See <http://grants.nih.gov/grants/policy/awardconditions.htm> for the full NIH award term implementing this requirement and other additional information.

This award has been assigned the Federal Award Identification Number (FAIN) R01GM317713. Recipients must document the assigned FAIN on each consortium/subaward issued under this award.

Based on the project period start date of this project, this award is likely subject to the Transparency Act subaward and executive compensation reporting requirement of 2 CFR Part 170. There are conditions that may exclude this award; see <http://grants.nih.gov/grants/policy/awardconditions.htm> for additional award applicability information.

In accordance with P.L. 110-161, compliance with the NIH Public Access Policy is now mandatory. For more information, see NOT-OD-08-033 and the Public Access website: <http://publicaccess.nih.gov/>.

In accordance with the regulatory requirements provided at 45 CFR 75.113 and Appendix XII to 45 CFR Part 75, recipients that have currently active Federal grants, cooperative agreements, and procurement contracts with cumulative total value greater than \$10,000,000 must report and maintain information in the System for Award Management (SAM) about civil, criminal, and administrative proceedings in connection with the award or performance of a Federal award that reached final disposition within the most recent five-year period. The recipient must also make semiannual disclosures regarding such proceedings. Proceedings information will be made publicly available in the designated integrity and performance system (currently the Federal Awardee Performance and Integrity Information System (FAPIIS)). Full reporting requirements

and procedures are found in Appendix XII to 45 CFR Part 75. This term does not apply to NIH fellowships.

Treatment of Program Income:
Additional Costs

SECTION IV – GM Special Terms and Conditions – 1R01GM317713-01A1

This award is issued in accordance with the NIH fiscal policies described in NIH Guide Notice [NOT-OD-16-046](#).

None of the funds in this award shall be used to pay the salary of an individual at a rate in excess of the current salary cap. Therefore, this award and/or future years are adjusted accordingly, if applicable. Current salary cap levels can be found at the following URL:
http://grants.nih.gov/grants/policy/salcap_summary.htm

This award includes funds awarded for consortium activity with OSU in the amount of \$58,748 (\$40,908 direct costs + \$17,840 facilities and administrative costs). Recommended levels in future years also include costs for this purpose. Consortia are to be established and administered as described in the NIH Grants Policy Statement (NIH GPS). The referenced section of the NIH GPS is available at:
http://grants.nih.gov/grants/policy/nihgps/HTML5/section_15/15.1_general.htm

SECTION V - NIGMS CONTACTS

The NIGMS WWW home page is at <http://www.nigms.nih.gov>

STAFF CONTACTS

The Grants Management Specialist is responsible for the negotiation, award and administration of this project and for interpretation of Grants Administration policies and provisions. The Program Official is responsible for the scientific, programmatic and technical aspects of this project. These individuals work together in overall project administration. Prior approval requests (signed by an Authorized Organizational Representative) should be submitted in writing to the Grants Management Specialist. Requests may be made via e-mail.

Grants Management Specialist: Jamie Garcia
Email: jgarcia777@nigms.nih.gov **Phone:** 301-555-5141 **Fax:** 301-555-5601

Program Official: Adrian Stewart
Email: astew734@nih.gov **Phone:** 301-555-1511

SPREADSHEET SUMMARY
GRANT NUMBER: 1R01GM317713-01A1

INSTITUTION: UNIVERSITY OF COLORADO DENVER

Budget	Year 1	Year 2	Year 3	Year 4	Year 5
Salaries and Wages	\$87,146	\$90,337	\$94,047	\$98,411	\$98,409
Fringe Benefits	\$7,160	\$7,419	\$7,725	\$8,085	\$8,085
Personnel Costs (Subtotal)	\$94,306	\$97,756	\$101,772	\$106,496	\$106,494
Materials & Supplies	\$35,274	\$28,637	\$20,893	\$11,761	\$11,761
Subawards/Consortium/Contractual Costs	\$58,748	\$60,442	\$62,431	\$64,795	\$64,796
Tuition Remission	\$40,805	\$42,298	\$44,036	\$46,080	\$46,080
TOTAL FEDERAL DC	\$229,133	\$229,133	\$229,132	\$229,132	\$229,131
TOTAL FEDERAL F&A	\$84,890	\$69,517	\$68,028	\$65,633	\$65,632
TOTAL COST	\$314,023	\$298,650	\$297,160	\$294,765	\$294,763

Facilities and Administrative Costs	Year 1	Year 2	Year 3	Year 4	Year 5
F&A Cost Rate 1	54%	55%	55%	55.5%	55.5%
F&A Cost Base 1	\$12,882	\$126,394	\$10,222	\$118,258	\$118,255
F&A Costs 1	\$6,956	\$69,517	\$5,622	\$65,633	\$65,632
F&A Cost Rate 2	55%		55.5%		
F&A Cost Base 2	\$141,698		\$112,443		
F&A Costs 2	\$77,934		\$62,406		

Appendix D – Elements of a NIH Notice of Award

This appendix identifies and explains the elements of NIH Notice of Award document.



ELEMENTS OF A NIH NOTICE OF AWARD (NOA)

The Notice of Award (NOA) is the official mechanism a federal awarding agency uses to notify a recipient of a successful application. The NOA is a legally binding agreement between the recipient and the federal awarding agency. This handout details the elements of the NOA.

Header

The NOA Header indicates:

- The date of the award
- The awarding institute

 RESEARCH Department of Health and Human Services National Institutes of Health	Notice of Award Federal Award Date: 05/18/2018	
NATIONAL INSTITUTE OF GENERAL MEDICAL SCIENCES		

Award Information

The award information provides:

- The grant number assigned by NIH
- The Federal Award Identification Number (FAIN)
- The principal investigator
- The project title

Grant Number: 1R01GM317713-01A1
FAIN: R01GM317713

Principal Investigator(s):
CHRIS SMITH, PHD

Project Title: Biomedical Research

The grant number contains multiple elements providing information about the award. The following image identifies the parts of the grant number.

Application Type	Activity Code	Institution Code (IC)	Serial Number	Support Year	Other Suffixes
1	R01	GM	317713	01	A1

- The Application Type identifies various stages in the award lifecycle:
 1. New Award
 2. Renewal
 3. Revision
 4. Extension
 5. Noncompeting Continuation
 6. Change of Organization Status
 7. Change of Grantee or Training Institution
 8. Change of Institute or Center for Noncompeting Continuation Awards
 9. Change of Institute or Center for Renewal Awards
- The Activity Code relates to the program award type

- The Institution Code is the abbreviation of the awarding institute under NIH
- The Serial Number is a six digit number assigned by the awarding institution
- The Support Year reflects the budget period of a project
- NIH may use either of the following designations for Other Suffixes:
 - A and related number identifies the amendment number
 - S and related number identifies the revision record and follows the grant year or the amendment designation

The FAIN is an abbreviated version of the grant number. The FAIN remains constant for the entire award and must be used on all subaward agreements.

Award Periods

The budget period indicates the timeframe that NIH has approved funding. The Project Period is the anticipated length of the award. A project period will contain multiple budget periods, and funding in future budget periods is contingent upon NIH appropriations and the project meeting adequate progress.

Period Of Performance:
Budget Period: 06/01/2018 – 05/31/2019
Project Period: 06/01/2018 – 05/31/2023

Award Letter

The first paragraph of the award letter details:

- The approved funding amount for the budget period
- The award recipient
- The grant program authorizing statute and associated regulation

The approved funding amount will likely be less than proposed budget in the application. The principal investigator will need to identify the extent of the budget reduction and the impact on the project.

Dear Business Official:

The National Institutes of Health hereby awards a grant in the amount of \$314,023 (see "Award Calculation" in Section I and "Terms and Conditions" in Section III) to UNIVERSITY OF COLORADO DENVER in support of the above referenced project. This award is pursuant to the authority of 42 USC 241 42 CFR 52 and is subject to the requirements of this statute and regulation and of other referenced, incorporated or attached terms and conditions.

The remaining paragraphs of the award letter identifies standard requirements for NIH awards:

- All award terms and conditions are automatically accepted by the PI and the university when funds are drawn down
- Documents discussing research funded by an NIH award must include an acknowledgement of NIH support
- Recipients must adhere to Financial Conflict of Interest policies

Acceptance of this award including the "Terms and Conditions" is acknowledged by the grantee when funds are drawn down or otherwise obtained from the grant payment system.

Each publication, press release, or other document about research supported by an NIH award must include an acknowledgment of NIH award support and a disclaimer such as "Research reported in this publication was supported by the National Institute Of General Medical Sciences of the National Institutes of Health under Award Number R01GM317713. The content is solely the responsibility of the authors and does not necessarily represent the official views of the National Institutes of Health." Prior to issuing a press release concerning the outcome of this research, please notify the NIH awarding IC in advance to allow for coordination.

Award recipients must promote objectivity in research by establishing standards that provide a reasonable expectation that the design, conduct and reporting of research funded under NIH awards will be free from bias resulting from an Investigator's Financial Conflict of Interest (FCOI), in accordance with the 2011 revised regulation at 42 CFR Part 50 Subpart F. The Institution shall submit all FCOI reports to the NIH through the eRA Commons FCOI Module. The regulation does not apply to Phase I Small Business Innovative Research (SBIR) and Small Business Technology Transfer (STTR) awards. Consult the NIH website <http://grants.nih.gov/grants/policy/coi/> for a link to the regulation and additional important information.

If you have any questions about this award, please contact the individual(s) referenced in Section IV.

Section I – Award Data

Section I of the Notice of Award details the project's approved budget for the budget period. Section I also identifies the anticipated level of funding for the following budget periods.

SECTION I – AWARD DATA – 1R01GM317713-01A1

Award Calculation (U.S. Dollars)

Salaries and Wages	\$87,146
Fringe Benefits	\$7,160
Personnel Costs (Subtotal)	\$94,306
Materials & Supplies	\$35,274
Subawards/Consortium/Contractual Costs	\$58,748
Tuition Remission	\$40,805
Federal Direct Costs	\$229,133
Federal F&A Costs	\$84,890
Approved Budget	\$314,023
Total Amount of Federal Funds Obligated (Federal Share)	\$314,023
TOTAL FEDERAL AWARD AMOUNT	\$314,023
AMOUNT OF THIS ACTION (FEDERAL SHARE)	\$314,023

SUMMARY TOTALS FOR ALL YEARS

YR	THIS AWARD	CUMULATIVE TOTALS
1	\$314,023	\$314,023
2	\$298,650	\$298,650
3	\$297,160	\$297,160
4	\$294,765	\$294,765
5	\$294,763	\$294,763

Recommended future year total cost support, subject to the availability of funds and satisfactory progress of the project

Section I also provides the fiscal information for the award. The Notice of Award provides the Catalog of Federal Domestic Assistance (CFDA) name and number. The CFDA name and number must be on all subaward agreements.

Fiscal Information:

CFDA Name:	Biomedical Research and Research Training
CFDA Number:	93.859
EIN:	1956055555A1
Document Number:	RGM749417A
PMS Account Type:	P (Subaccount)
Fiscal Year:	2018

Section II – Payment/Hotline Information

Section II provides a link for contact information for the Payment Management System (PMS) and the Office of Inspector General (OIG).

SECTION II – PAYMENT/HOTLINE INFORMATION – 1R01GM115672-01A1

For payment and HHS Office of Inspector General Hotline information, see the NIH Home Page at <http://grants.nih.gov/grants/policy/awardconditions.htm>

Section III – Terms and Conditions

Section III identifies the standard terms and conditions for NIH awards. By drawing down funding from the PMS, the PI and the university have agreed to comply with all award terms and conditions.

- Grant program legislation and regulation. The NOA identifies the authorizing statute and associated program regulation, if applicable, in the first paragraph of the award letter. The authorizing statute and program regulation may include specific requirements affecting award management.
- Appropriation mandates. Congress may include funding restrictions in the annual appropriations for NIH. For example, since 1990, Congress has included a provision to limit the salaries of grant recipients.
- 45 CFR 75. The Department of Health and Human Services' (HHS) implementing regulations for 2 CFR 200 (Uniform Guidance) is located at 45 CFR 75.
- National Policy Requirements. Federal award recipients must comply with National Policy Requirements, also called Public Policy Requirements, which are additional requirements related to financial management systems and social or economic policy objectives. The NIH Grants Policy Statement, which is incorporated into the award terms and conditions, provides an overview of the National Policy Requirements,
- Award Performance Goals. The application for funding identifies the anticipated project goals. The PI must submit the Research Performance Progress Report (RPPR) that details the project's progress towards those goals.
- Award Terms and Conditions. The award terms and conditions include provisions addressing:
 - Research and Development (R&D) designation
 - Federal Demonstration Partnership (FDP) participation
 - If prior agency approval is required to carry forward unobligated balances to the next budget period
 - Whether the award is subject to Streamlined Noncompeting Award Procedures (SNAP)
 - Requirements for the university to maintain an active DUNS number and registration in the System for Award Management (SAM), and to include these requirements in any subaward agreement
 - Requirement to use the FAIN on subaward agreements
 - Compliance with the Federal Funding and Transparency Act (FFATA) subaward reporting requirements
 - NIH Public Access Policy requirements
 - Mandatory disclosure requirements and Federal Awardee Performance and Integrity Information System (FAPIS) self-reporting requirements

The end of Section III will identify which program income treatment method is applicable to the award.

SECTION III – TERMS AND CONDITIONS – 1R01GM317713-01A1

This award is based on the application submitted to, and as approved by, NIH on the above-titled project and is subject to the terms and conditions incorporated either directly or by reference in the following:

- a. The grant program legislation and program regulation cited in this Notice of Award.
- b. Conditions on activities and expenditure of funds in other statutory requirements, such as those included in appropriations acts.
- c. 45 CFR Part 75.
- d. National Policy Requirements and all other requirements described in the NIH Grants Policy Statement, including addenda in effect as of the beginning date of the budget period.
- e. Federal Award Performance Goals: As required by the periodic report in the RPPR or in the final progress report when applicable.
- f. This award notice, INCLUDING THE TERMS AND CONDITIONS CITED BELOW.

(See NIH Home Page at <http://grants.nih.gov/grants/policy/awardconditions.htm> for certain references cited above.)

Section IV – Special Terms and Conditions

Section IV provides institute- and award-specific terms and conditions. The provisions in Section IV will vary based on the awarding institute and the nature of the specific award. The PI and grants administrator should carefully review Section IV to determine the extent of the special terms and conditions on award management.

SECTION IV – GM Special Terms and Conditions – 1R01GM317713-01A1

This award is issued in accordance with the NIH fiscal policies described in NIH Guide Notice [NOT-OD-16-046](#).

None of the funds in this award shall be used to pay the salary of an individual at a rate in excess of the current salary cap. Therefore, this award and/or future years are adjusted accordingly, if applicable. Current salary cap levels can be found at the following URL: http://grants.nih.gov/grants/policy/salcap_summary.htm

This award includes funds awarded for consortium activity with OSU in the amount of \$58,748 (\$40,908 direct costs + \$17,840 facilities and administrative costs). Recommended levels in future years also include costs for this purpose. Consortia are to be established and administered as described in the NIH Grants Policy Statement (NIH GPS). The referenced section of the NIH GPS is available at: http://grants.nih.gov/grants/policy/nihgps/HTML5/section_15/15.1_general.htm

Section V – Contacts

Section V provides the contract information for two agency officials:

- The Grants Management Specialist, who is responsible for the financial and administrative requirements of the award
- The Program Official, who is responsible for the scientific and programmatic aspects of the award

STAFF CONTACTS

The Grants Management Specialist is responsible for the negotiation, award and administration of this project and for interpretation of Grants Administration policies and provisions. The Program Official is responsible for the scientific, programmatic and technical aspects of this project. These individuals work together in overall project administration. Prior approval requests (signed by an Authorized Organizational Representative) should be submitted in writing to the Grants Management Specialist. Requests may be made via e-mail.

Grants Management Specialist: Jamie Garcia

Email: jgarcia777@nigms.nih.gov **Phone:** 301-555-5141 **Fax:** 301-555-5601

Program Official: Adrian Stewart

Email: astew734@nih.gov **Phone:** 301-555-1511

Appendix E – Compliance Requirements for Subrecipient Monitoring

This appendix contains an excerpt from the 2017 Compliance Supplement detailing compliance requirements for subrecipient monitoring.

M. SUBRECIPIENT MONITORING

Note: Transfers of Federal awards to another component of the same auditee under 2 CFR part 200, subpart F, do not constitute a subrecipient or contractor relationship.

Compliance Requirements

A pass-through entity (PTE) must:

- *Identify the Award and Applicable Requirements* – Clearly identify to the subrecipient: (1) the award as a subaward at the time of subaward (or subsequent subaward modification) by providing the information described in 2 CFR section 200.331(a)(1); (2) all requirements imposed by the PTE on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award (2 CFR section 200.331(a)(2)); and (3) any additional requirements that the PTE imposes on the subrecipient in order for the PTE to meet its own responsibility for the Federal award (e.g., financial, performance, and special reports) (2 CFR section 200.331(a)(3)).
- *Evaluate Risk* – Evaluate each subrecipient’s risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward (2 CFR section 200.331(b)). This evaluation of risk may include consideration of such factors as the following:
 1. The subrecipient’s prior experience with the same or similar subawards;
 2. The results of previous audits including whether or not the subrecipient receives single audit in accordance with 2 CFR part 200, subpart F, and the extent to which the same or similar subaward has been audited as a major program;
 3. Whether the subrecipient has new personnel or new or substantially changed systems; and
 4. The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).
- *Monitor* – Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals (2 CFR sections 200.331(d) through (f)). In addition to procedures identified as necessary based upon the evaluation of subrecipient risk or specifically required by the terms and conditions of the award, subaward monitoring must include the following:
 1. Reviewing financial and programmatic (performance and special reports) required by the PTE.

2. Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the PTE detected through audits, on-site reviews, and other means.
 3. Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the PTE as required by 2 CFR section 200.521.
- *Ensure Accountability of For-Profit Subrecipients* – Some Federal awards may be passed through to for-profit entities. For-profit subrecipients are accountable to the PTE for the use of the Federal funds provided. Because 2 CFR part 200 does not make subpart F applicable to for-profit subrecipients, the PTE is responsible for establishing requirements, as necessary, to ensure compliance by for-profit subrecipients for the subaward. The agreement with the for-profit subrecipient must describe applicable compliance requirements and the for-profit subrecipient's compliance responsibility. Methods to ensure compliance for Federal awards made to for-profit subrecipients may include pre-award audits, monitoring during the agreement, and post-award audits (2 CFR section 200.501(h)).

Source of Governing Requirements

The requirements for subrecipient monitoring for the subaward are contained in 31 USC 7502(f)(2) (Single Audit Act Amendments of 1996 (Pub. L. No. 104-156)), 2 CFR sections 200.330, .331, and .501(h); Federal awarding agency regulations; and the terms and conditions of the award.

Audit Objectives

1. Obtain an understanding of internal control, assess risk, and test internal control as required by 2 CFR section 200.514(c).
2. Determine whether the PTE identified the subaward and applicable requirements at the time of the subaward (or subsequent subaward modification) in the terms and conditions of the subaward and other award documents sufficient for the PTE to comply with Federal statutes, regulations, and the terms and conditions of the Federal award.
3. Determine whether the PTE monitored subrecipient activities to provide reasonable assurance that the subrecipient administered the subaward in compliance with the terms and conditions of the subaward.

Suggested Audit Procedures – Internal Control

1. Perform procedures to obtain an understanding of internal control sufficient to plan the audit to support a low assessed level of control risk for the program.

2. Plan the testing of internal control to support a low assessed level of control risk for subrecipient monitoring and perform the testing of internal control as planned. If internal control over some or all of the compliance requirements is likely to be ineffective, see the alternative procedures in 2 CFR section 200.514(c)(4), including assessing the control risk at the maximum and considering whether additional compliance tests and reporting are required because of ineffective internal control.
3. Consider the results of the testing of internal control in assessing the remaining risk of noncompliance. Use this as the basis for determining the nature, timing, and extent (e.g., number of transactions to be selected) of substantive tests of compliance.

Suggested Audit Procedures – Compliance

Note: The auditor may consider coordinating the tests related to subrecipients performed as part of C, “Cash Management” (tests of cash reporting submitted by subrecipients); E, “Eligibility” (tests that subawards were made only to eligible subrecipients); and I, “Procurement and Suspension and Debarment” (tests of ensuring that a subrecipient is not suspended or debarred) with the testing of “Subrecipient Monitoring.”

1. Review the PTE’s subrecipient monitoring policies and procedures to gain an understanding of the PTE’s process to identify subawards, evaluate risk of noncompliance, and perform monitoring procedures based upon identified risks.
2. Review subaward documents including the terms and conditions of the subaward to ascertain if, at the time of subaward (or subsequent subaward modification), the PTE made the subrecipient aware of the award information required by 2 CFR section 200.331(a) sufficient for the PTE to comply with Federal statutes, regulations, and the terms and conditions of the award.
3. Review the PTE’s documentation of monitoring the subaward and consider if the PTE’s monitoring provided reasonable assurance that the subrecipient used the subaward for authorized purposes in compliance with Federal statutes, regulations, and the terms and conditions of the subaward.
4. Ascertain if the PTE verified that subrecipients expected to be audited as required by 2 CFR part 200, subpart F, met this requirement (2 CFR section 200.331(f)). This verification may be performed as part of the required monitoring under 2 CFR section 200.331(d)(2) to ensure that the subrecipient takes timely and appropriate action on deficiencies detected through audits.

Appendix F – University No-Cost Extension Procedures

This appendix contains the university's no cost extension procedures from the OGC website.



No Cost Extension (NCE) Request

Office of Grants & Contracts

Specific projects may allow for the final budget period to be extended for a specific period of time depending on the sponsor guidelines. Such an action affirms that additional work remains to be completed on the project and that resources are available to continue to support the project, or that additional time is needed to provide for an orderly closeout. The fact that funds remain at the expiration of the grant is not, in itself, sufficient justification for an extension without additional funds. Conditions of these requests cannot not require additional funds to be obligated by the sponsor and the project's originally approved scope cannot not change.

NIH - First Extension

The first no-cost extension for NIH grants may be approved by the institution unless otherwise stated in the Notice of Award. NCEs approved by the institution **must** be submitted by the OGC Signing Official (SO) between **90 and 10 calendar days** prior to the end of the project period. The request **must** be sent by email to xenia@ucdenver.edu and **must** be sent by the PI. *An email that contains all of the required information sent by the Department Administrator followed by an email of concurrence from the PI is also acceptable.*

1. The PI sends an email requesting the NCE to xenia@ucdenver.edu containing the following information:
 - o Proposal Number
 - o Brief (2-3 sentence) scientific justification for needing additional time
 - o Project Number
 - o NIH Grant Number
 - o Length of Extension Requested (up to 12 Months)
2. The SO sends NCE request to OGC Postaward for review to determine if resources are available for the request. OGC Postaward will provide final approval if resources are available for the request
3. SO reviews the NCE request. SO will request revised scientific justification for the NCE if applicable
4. SO extends the final budget period per the request for the grant via eRA Commons (*only the SO can complete this step*).
5. The PI and SO will receive an automated email notification from eRA Commons of the revised project end date.
6. SO forwards the notification of the revised project end date to OGC Accounting
7. OGC Accounting updates the project end date in InfoEd and PeopleSoft. The PI and fiscal manager will receive an email notification when this step is complete

Notes:

Please allow up to **5 business days** for OGC to complete these requests. This process involves the coordination of several departments to complete and submit to the sponsor

Grants and Contracts will require approval from the sponsor for all no-cost extensions unless the award terms specifically state that a no-cost extension may be granted by the institution without prior approval

All extension requests **must** be made by the PI, regardless of format. No change will be made to an account until Grants and Contracts has documentation that the PI is aware of the requested revisions to their project

If the request is not sent within the **90 and 10 calendar day** window of the project period end date, the approval cannot be submitted through eRA Commons, and the NIH grants management specialist may require additional paperwork (e.g. written justification, detailed budget for unobligated balance) to process the extension. *The PI should include a note in the body of their email noting the request is time sensitive if the project period end date is within 5 business days of the 10 calendar day cutoff for submission via eRA Common*

Non-NIH Extensions & 2nd NIH Extensions***Applies to NIH Second and Subsequent Requests & Other Non-NIH NCE Requests -***

All second and subsequent NIH NCE requests **must** be submitted through eRA Commons by the institution SO (as of 06/08/2017). Only the SO can initiate a second or subsequent NCE request in eRA Commons. All other sponsor requirements vary by the sponsor terms and conditions of those awards and should be reviewed prior to creating/submitting a NCE request. As a general rule most sponsors typically follow the NIH guidelines listed below.

[SO NIH NCE request through eRA Commons](#)

The request **must** be submitted to the sponsor by the SO between **90 and at least 30 calendar days** prior to the end date of the current extension or budget period to prevent a possible disruption in spending.

Note: Non-NIH requests can generally be submitted in one document in a memo format including the information listed below. The sponsor should be consulted for instructions when NCE request guidelines are not clear. NIH submissions must be submitted as 3 separate documents so they can be submitted through eRA Commons.

1. PI or Department Administrator prepares each NCE document (PDF format) as described below and emails the NCE request to xenia@ucdenver.edu for processing:
 - a. Body of email to xenia@ucdenver.edu
 - i. Award Number
 - ii. Project Number
 - iii. Length of additional time needed
 - iv. Does PI maintain measurable effort during extension period?
 - v. Latest IRB/IACUC approval date
 - b. Progress report
 - c. Detailed budget for unobligated balance on [PHS 398](#) forms (page 4) with PHS398 checklist page
 - d. Scientific Justification (memo format with PI signature)
2. The OGC SO sends the request to OGC Postaward for review to determine if resources are available for the request. OGC Postaward will provide final approval if resources are available for the request

3. SO reviews the NCE request documents. SO will request revised documents for the request if applicable
4. SO submits the NCE request to the sponsor via eRA Commons or provided sponsor contact for non-NIH requests. The SO will copy the PI and any requested department staff on applicable email submissions. eRA Commons submissions will generate an automated email to the SO, PI, and NIH Grants Management Specialist
5. Sponsor reviews NCE request and provides notification of decision
6. SO forwards notification of revised project end date to OGC Accounting if sponsor approval is received
7. OGC Accounting updates the project end date in InfoEd and PeopleSoft. An email notification will be sent to the department staff when this step is completed

Notes:

For non-NIH written requests, requirements can vary by sponsor. Please check the award terms and conditions for deadlines and instructions

Please allow up to 5 business days for OGC to complete the review of the request. This process involves the coordination of several departments working together to complete and submit

The written NCE request process typically takes no more than 30 calendar days from receipt of the request for the applicable sponsor to make a decision

Notification of approval is typically received via email and is necessary to update the project period in our systems

NSF – First Extension

To request the additional time, the PI **must** log into his/her FastLane account and fill out a **Grantee Approved No Cost Extension Notification/Request form**. Once complete, the form **must** be submitted electronically to the SPO (also known as the SO) for review and approval.

The approved notification **must** be submitted through FastLane by the SPO at least **10 calendar days** prior to the project end date

1. PI fills out a **Grantee Approved No Cost Extension Notification/Request form** via NSF FastLane. Once complete, the form **must** be submitted electronically to the SPO for review and approval. The SPO will receive notification of the request when submitted by the PI
2. The OGC Signing Official sends NCE request to OGC Postaward for review to determine if resources are available for the request. OGC Postaward will provide final approval if resources are available for the request
3. SO reviews the NCE request. SO will request revised scientific justification for the request if applicable
4. SO extends the final budget period per the request for the grant in NSF FastLane (Only the SPO can complete this step). The PI and SO will receive an automated email notification from NSF FastLane that contains the revised project end date

5. SO forwards notification of revised project end date to OGC Accounting
6. OGC Accounting updates the project end date in InfoEd and PeopleSoft. Department staff will receive an email notification when this step is complete

Notes:

Please allow up to **5 business days** to complete. This process involves the coordination of several departments working together to complete and submit.

If submitted right at 5 business days or less to the 10 day prior to the end date deadline, an email notification from the PI should be sent to notify the SPO of the time sensitivity. Waiting right until 10 days prior to the end of the final budget period will likely result in having to submit an **NSF Approved No Cost Extension Request form** which requires NSF approval and can take longer for a decision. See instructions - NSF Second Extension

An email notification to xenia@ucdenver.edu from the department staff in addition to the automated FastLane email is very helpful in expediting processing. The email should contain the *PI name, proposal number, project number, and current project end date*

Grantee Approved No Cost Extension Notification/Requests are approved by the SPO and do require a response from NSF

FastLane will not allow the submission of a no-cost extension notification or request if NSF's financial records show a zero balance for the award

NSF – Second Extension

To request an additional extension period, the PI **must** log into his/her FastLane account and fill out an **NSF Approved No Cost Extension Request form**. Once complete, the form **must** be submitted electronically to the SPO (also known as SO) for review and approval

The approved notification **must** be submitted through FastLane by the SPO at least 45 calendar days prior to the project period end date

1. PI fills out an **NSF Approved No Cost Extension Request form** via NSF FastLane. The request **must** explain the need for the extension and include an estimate of the unobligated funds remaining and a plan for their use. Once complete, the form **must** be submitted electronically to the SPO for review and approval. The SPO will receive notification of the request when submitted by the PI
2. The OGC Signing Official sends NCE request to OGC Postaward for review to determine if resources are available for the request. OGC Postaward will provide final approval if resources are available for the request
3. SO reviews the NCE request. SO will request a revised scientific justification for the request if applicable
4. SO submits the **NSF Approved No Cost Extension Request form** via NSF FastLane. (*Only the SPO can complete this step*). The PI and SO will receive notification from NSF FastLane that the request has been submitted
5. NSF will review the NCE request and respond via email to the SPO and PI with a decision

6. SO forwards email notification of revised project end date to OGC Accounting
7. OGC Accounting updates the project end date in InfoEd and PeopleSoft. Department staff will receive an email notification when this step is complete

Notes:

Please allow up to **5 business days** to complete. This process involves the coordination of several departments working together to complete and submit

An email notification to xenia@ucdenver.edu from the department staff in addition to the automated FastLane email is very helpful in expediting processing of these requests. The email should contain the PI name, proposal number, project number, and current project end date

NSF Approved No Cost Extension Requests require review and approval by NSF. The approval process can take up to 45 calendar days

FastLane will not allow for the submission of a no-cost extension notification or request if NSF's financial records show a zero balance for the award

Appendix G – Closeout Timeline

This appendix contains a timeline for closing out an award.

Closeout Timeline (90, 60, 30 Days Before Project End)

Now that I know which projects are ending, what should I do?

90 Days before Budget End Date

Is more time needed to complete the project?

- Contact the Office of Grants and Contracts for a NCE (No Cost Extension).
- Depending on the agency, such requests generally need to be received by the sponsor 60-90 days prior to the project end date.
- For clinical trials, verify the study is ready to close. If not, to determine a new estimated end date and contact your Post Award Administrator for a date extension. A request to the sponsor for extension is usually not required for clinical trials.
- **Review outstanding PO encumbrances.**
 - Work with any subcontractors to identify and resolve any issues that could delay receipt of the final invoice.
- **Review outstanding payroll encumbrances.**
 - Are all personnel expected to be paid through the life of the funding period reflected?
- **Review cash balance and AR balances.**
 - Does it appear the sponsor is paying as planned? If it appears payments have not been received, please discuss with your Post Award Administrator.
 - For detailed payment information, review the "Payments Received" reports in MFin.
- **Ensure all necessary remaining purchases are planned and sufficient funds are available to cover these expenditures.**
- **Review Projects Expenses**
 - Have all expenses incurred booked to the project as expected?
 - Have all prior period salaries posted accurately? If PETS are needed, submit as soon as possible.

60 Days before Budget End Date

- **Review any outstanding items listed above in 90-day sections.**
- **Submit any progress reports needed.**
 - For Federal Grants, the RPPR is due 45 days prior to the end budget date.
- **Review all Planned Equipment charges have been incurred.**
 - No new equipment should normally be purchased at this time. If there is a plan or need, contact your Post Award Administrator to determine its allowability.

30 Days before Budget End Date

- **Review any outstanding items listed above in 90 and 60-day sections.**
- **Submit payroll funding distribution changes.**
 - Ensure payroll will not continue to hit this project after the end date.
- **Review Spending and Clear any Deficits.**
 - For cost reimbursable projects, ensure spending is within budget. If expenses are expected to be over budget, remove the deficits, a cost overrun may delay final invoice.
 - For fixed price projects, confirm you have not spent more than available cash or the final amount which will be billed to the sponsor.
- **Verify all subcontract invoices have been received and submitted for payment.**
 - Understand what balances may be expected on the final invoice and payment deadlines as the end date approaches.

Appendix H – University Record Retention Matrix

This appendix contains the university's record retention requirements for award-related documents.

University of Colorado Denver | Anschutz Medical Campus
Record Retention Matrix
10/4/2017

DocumentType		Repository	Retention Period	Related Authority
	Loan Records	Bursars Office	3 years after pay-off	State Archives 34 CFR Sec. 74.53
<i>Tax</i>				
	1098-T	Bursar Office	4 years	State Archives 34 CFR Sec. 74.53
Grant and Research Records				
Clinical Research Records Protocols Patient Records Regulatory Records Associated Contracts Accounting Records		Department	2 years post marketing approval or IND withdrawal	
Grant Project Research Records Activity Reports Conflict of Interest Disclosures Research Data Summary Reports Working Papers Related Documentation		Office of Grants and Contracts, Academic Departments, Regulatory Compliance or other repository as designated.	9 years after expiration of grant funding period or termination of contract and until no longer needed for reference.	State Archives Records Management Manual - Schedule 8
Grants, Contracts, and Awarded Proposal Records		Department	6 years after the project becomes inactive and until no longer needed for reference or as otherwise provided for by the award documents.	State Archives Records Management Manual - Schedule 8

University of Colorado Denver | Anschutz Medical Campus
Record Retention Matrix
10/4/2017

DocumentType	Repository	Retention Period	Related Authority
Grants and Contracts Accounting Records <ul style="list-style-type: none"> • Account Request Forms • Assignment of Refunds Documents • Balance Sheets • Billing Records • Budget Summary Statements • Contracts • Equipment Purchase Orders • Financial Reports • Grant authorizations • Invoices • Project Summaries • Receipts • Subcontracts • Related Documentation 	Office of Grants and Contracts, Academic Departments, PSC, Finance or other repository as designated	9 years after expiration of grant funding period or termination of contract and until no longer needed for reference.	State Archives Records Management Manual – Schedule 8
Human Subjects Records <ul style="list-style-type: none"> • Approval Applications/Forms • Assurance/Certification/Declaration Forms • Consent Forms • Grant Proposals • Protection of Human Subjects Forms • Protocols • Related Documentation 	IRB (COMIRB)	3 years after completion of the activity	21 CFR 56.115
Institutional Animal Care and Use Records <ul style="list-style-type: none"> • Approval Applications/Forms • Grant Proposals • Protocols 	IACUC Office	3 years after completion of the activity	9 CFR 2.35(f)
Laboratory Notebooks/Reports	Originating Unit	3 years from completion of project	
Personnel Activity Report Forms	Office Grants and Contracts	6 years after end of the Fiscal year	OMB Circular A-88
Research Misconduct Records	As designated by Campus Chancellor	3 years from end of employment	

University of Colorado Denver | Anschutz Medical Campus
Record Retention Matrix
10/4/2017

DocumentType	Repository	Retention Period	Related Authority
Invention Disclosure Forms <ul style="list-style-type: none"> • Licensing Agreements • Original Patents • Patent Applications • Technology Transfer Records • Related Documentation 	Tech Transfer	Permanent for original patents, formal invention assignment forms, license agreements, patent legal transactions, and invention disclosure forms; 6 years for all other records	
<i>Federal Contracts</i>		The retention periods are calculated from the end of the contract's fiscal year in which an entry is made, changed, or allocating a cost to a government contract or subcontract. The terms and conditions of specific Federal contracts should also be reviewed for guidance.	
Publications, Promotions and Alumni Records			
Alumni Records <ul style="list-style-type: none"> • Event Planning Records • Gift Records • Mailing Lists • Membership Lists • Related Correspondence 	Office of Alumni	5 years or until superseded	
Fundraising Records <ul style="list-style-type: none"> • Donor Records • Event Planning Records • Fundraising Request Records • Public Relation Records 	As designated by Campus Chancellor or department	5 years	
Photographs	Campus Publications Office	Permanent	State Archives Records Management

Appendix I – Award Pre-Activation Request

This appendix contains the university's Award Pre-Activation Request form used for departments to incur pre-award costs.

The Pre-Award Activation Request form may also be completed online at:
https://forms.ucdenver.edu/secure/award_preactivation_request_9_18.

AWARD PRE-ACTIVATION REQUEST

Instructions: Administrative Units should use this form to **establish a University of Colorado Denver (UCD) project before the receipt of the sponsored award document for a new or competing continuation award.** Complete all requested information, attach a copy of the completed Approval of Application for Grant or Contract" form (routing form). Forward to Grants and Contacts (G&C), PreAward Manager, F428, after obtaining Departmental review and approval.

General Information

Principal Investigator (PI): _____ Date: _____

Department: _____

Proposal Routing # (found on upper right hand corner of routing form. Contact G&C for assistance if no proposal routing number is found): _____

Sponsoring Agency: _____

Anticipated award amount: \$ _____ Anticipated budget period: _____

Sponsor Contact: _____ Sponsor Phone: _____

Provide a project number that will be used to cover any pre-award costs incurred in the event that an award is not made or pre-award are costs not allowable under the terms and conditions of the award: _____.

PI AND ADMINISTRATIVE UNIT CERTIFICATION

THIS REQUEST FOR A PRE-ACTIVATED AWARD RELATES TO THE GRANT APPLICATION OR CONTRACT PROPOSAL ALREADY ROUTED AND APPROVED BY G&C.

THE SIGNATURES BELOW GUARANTEE THAT THE DEPARTMENT WILL COVER ANY PRE-AWARD COSTS INCURRED IF THE AWARD IS NOT MADE OR PRE-AWARD COSTS ARE NOT ALLOWABLE UNDER THE TERMS AND CONDITIONS OF THE AWARD AGREEMENT.

IF THIS IS A CLINICAL TRIAL AGREEMENT THAT IS NOT YET EXECUTED, THE PROJECT WILL BE USED SOLELY FOR THE RECORDING OF COMIRB EXPENSE AND DEPOSIT OF SPONSOR REIMBURSEMENT OF THE COMIRB EXPENSE(S) UNTIL THE AGREEMENT IS FULLY-EXECUTED. ANY EXPENSE(S) IN EXCESS OF THE COMIRB FEE(S) THAT ARE CHARGED TO THE PROJECT WILL REMAIN THE RESPONSIBILITY OF THE DEPARTMENT.

Principal Investigator _____ Departmental Administrator/Chair _____

Date _____ Date _____

GRANTS AND CONTRACTS COMMENTS:

PreAward Administrator: _____ Date: _____

Pre-Activation Award Amount: \$ _____ Budget Period: _____

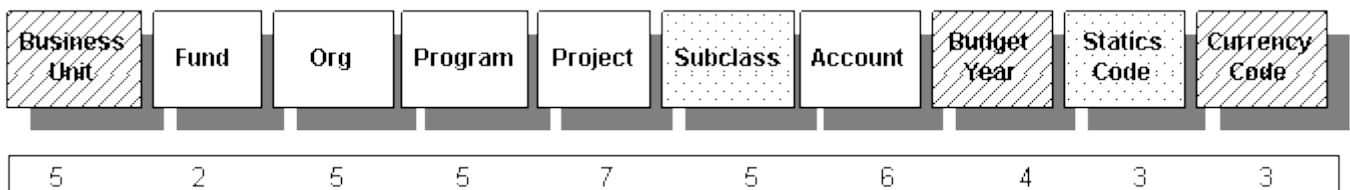
Distribution: G&C Award File

Appendix J – University's Chart of Accounts

This appendix contains a description of the university's Chart of Accounts.

Finance System Values ^[1]

The University's Chart of Accounts in the PeopleSoft Finance System is made up of 10 blocks of information called ChartFields. ChartFields can be joined together in various combinations to identify where to record a transaction. The ChartField string looks like this:



ChartFields with diagonal lines through them will default in the system so you do not have to enter them every time you do a transaction. Shaded ChartFields are optional and will be discussed below. Solid ChartFields are determined and entered by the user (you).

FOPPs

The FOPP stands for **F**und, **O**rganization, and **P**rogram or **P**roject. It is the central element of the PeopleSoft Finance System coding. The Fund/Org/Program or Fund/Org/Project combination describes a functional unit that has been established for a specific purpose within the University. Each FOPP has a designated individual who is responsible for overseeing the general financial health and specific transaction activity of the FOPP. FOPPs are used to maintain the financial records of a unit or activity within the University.

The FOPP is either a 12-digit number (2-digit fund code, 5-digit organization code, and 5-digit program code) or - for project FOPPs - a 14-digit number (2-digit fund code, 5-digit organization code, and 7-digit projectcode, which includes sponsored projects and construction projects).

The FOPP, then, describes the type of money (Fund) being received or spent by a specific Org on a type of activity. For Program FOPPs, this pertains to a given fiscal year. Project FOPPs are tracked across their project years.

FOPPS include:

- Fund
- Organization
- Program or Project
- Sub-Class

Fund

The Fund ChartField contains values that broadly classify types of funding. This ChartField

identifies the type of money being received or the type of money being spent. Using the Fund ChartField within a FOPP is mandatory.

Fund

A Fund is a self-balancing set of records that includes assets, liabilities, revenue, expense, and fund balance. The fund identifies the source of the money being received and spent.

Fund Group

A Fund Group is a collection of funds that have a common purpose. The Fund Group is used to identify a general classification of resources.

00	Memo Bank Fund
10	Unrestricted General Operating Fund
11	Unrestricted General Operating Fund - Indirect Cost Recovery
20	Auxiliary - TABOR Enterprises Fund
26	Auxiliary Non-Enterprises Fund
28	Internal Service Operations Fund
29	Other Self-Funded Operations
30	Sponsored Projects - Federal
31	Sponsored Projects - State and Local Governments
34	Restricted Gifts
35	Gift Projects
36	Development
50	Loan Funds
60	Endowment Funds
71	Unexpended Plant (Capital Construction)
72	Renewal & Replacement
73	Debt Service
74	Investment in Plant
75	Unexpended Plant - Non-Exempt
76	Renewal & Replacement - Non-Exempt
77	Debt Service - Non-Exempt
78	Renewal & Replacement - Auxiliary Exempt
79	Renewal & Replacement - Auxiliary Non-Exempt
80	Agency Funds
98	Non-budget Activity
99	Financial Statement Presentation Fund

Organization

The Organization ChartField identifies the entity (campus, school, department, etc.) receiving or spending the funds. The first digit of the Organization ChartField represents the respective University of Colorado campus as follows:

1	Boulder
---	---------

2	Health Sciences Center* (old)
3	Denver* (old)
4	Colorado Springs
5	System Administration
6	UCD/AMC* (new)

* The identifier for the consolidated Denver and Anschutz (formerly Health Sciences Center) campus is **6** and **UCD** includes both campuses. Organization numbers created for the Denver campus and Health Sciences Center *prior to* the consolidation will not change.

Use of the Organization ChartField is mandatory in the Finance System.

The Finance System permits the use of a hierarchy of different levels when working with organizations. Some departments may choose to run all of their operations from one organization, while other departments may choose to break down their overall operations into smaller segments that reflect responsibility units within the larger organization.

Use the [Organization Tree Browser](#) [2] to review specific organization information.

Program

Each activity will either be a Program or Project, but never both, with one exception: Both program and project may be used to reflect matching/cost sharing. Using either the Program or Project/Grant ChartField within a FOPPS is mandatory.

Program

The Program ChartField identifies distinct University activities for one or more fund(s) and organization(s). Programs are based on the University's fiscal year. Thus, a program is used to track the financial impact during a budget (fiscal) year of a distinct activity within an organization. The Program ChartField is used in the following funds:

10, 11	General
20, 26, 28, 29	Auxiliary

34	Gift
72, 78	Renewal & Replacement
73	Retirement of Indebtedness
74	Invested in Plant Fund
80	Agency Fund
99	Presentation Fund

Project

Similar to the Program ChartField, the Project ChartField identifies a specific sponsored activity within the University. However, a project is not fiscal year based. Rather, a project is based upon the period of the project. The Project ChartField is used in the following funds:

50	Loan
30, 31	Grant/Contract Restricted
35	Gift Projects
71	Capital Construction

Sub-Class

The Sub-Class ChartField is used to capture department-defined needs. Its use is optional. The FOPPS below shows the use of a Sub-Class. The Sub-Class ChartField can be alpha-numeric and consists of 5 characters.

Business Unit

The Business Unit accommodates different operating rules, reporting rules, and regulations. UCOLO is the business unit used by all campuses of the University of Colorado for virtually all transactions. It is a mandatory field and it defaults appropriately so you do not need to assign it manually when you do online data entry.

Budget Year

The Budget Year ChartField is a default field in the Finance System. The default value is the

current fiscal year.

Statistics Code

The Statistics Code ChartField is used to capture non-monetary units of measurements. Some examples include FTE, mileage, and square footage.

Currency Code

The Currency Code ChartField is set by the Finance System system to default to United States Dollars (USD).

Account

The Account ChartField describes the activity that is being done by identifying the natural classification of the transaction: Asset, Liability, Fund Balance/Net Assets, Revenue, Expense, or Transfer. All financial transactions must be designated by one of these categories. The use of the Account ChartField is mandatory.

Account Types include:

- Assets
- Liabilities
- Net Assets
- Revenues
- Expenditures
- Transfers

Assets

Account Range: 000000-099999

An Asset is tangible or intangible personal and real property such as cash, investments, inventory, accounts receivable, loans receivable, prepaid expenses, equipment, building, etc. Assets are found on the balance sheet.

Liabilities

Account Range: 100000-199899

A Liability is an amount owed to an external entity. Liabilities are found on the balance sheet.

Net Assets

Account Range: 199900-199999

Fund Balance/Net Assets equals Assets minus Liabilities or $A - L = FB$.

Fund Balance/Net Assets is found on the balance sheet.

Revenues

Account Range: 200000-399999

Revenue results from the sale of goods or services. It is measured by the charge made to customers for the goods or services furnished to them. CU records revenue when it is earned—that is when the goods or services have been furnished—regardless of when the payment is actually received from the customer.

Expenditures

Account Range: 400000-989999

Expenditure is an accounting entry that recognizes the consumption of assets. Salaries, fringe benefits, office supplies, travel, depreciation, etc. are examples of expenses. The University of Colorado recognizes expense at the time the goods or services have been received, regardless of when the actual payment is made.

Transfers

Account Range: 990000-999999

A transfer occurs when cash is moved from one FOPPS to another FOPPS, and no exchange of goods or services is provided in exchange for the cash.

Both the fund giving away the money and the fund receiving the money must use a transfer code. Transfers must offset one another.

SpeedType

The Finance System also uses SpeedTypes. A SpeedType is an 8-digit shortcut for FOPPS (ChartField) combination. The first digit of a SpeedType represents the campus, the second and third digits stand for the fund, and the remaining five digits of the SpeedType are assigned by the PeopleSoft Finance System when the SpeedType is created. The PeopleSoft Finance System assigns SpeedTypes to FOPPS automatically at the time a request to create a new ChartField is made. SpeedTypes are used to speed entry of Fund, Organization, and Program/Project data on transactions.

Chartfield Request

Requesting a ChartField involves both offline and online processes. To receive a new ChartField, or to request additions or changes to an existing ChartField, use the *Chart of Accounts Request Workbook*. This is an Excel spreadsheet that contains multiple pages. The workbook should be used to request additions or changes to Account, Org, Program, SubClass, or Project/Grant ChartFields. The workbook also includes worksheets for requesting SpeedTypes and Statistic Codes. In addition, forms for modifying or adding a Tree structure can be found in the workbook. The *Chart of Accounts Request Workbook* is located on the [University of Colorado System Forms](#) ^[3] website.

Gift SpeedType Setup and Maintenance

If a donor sends a check directly to the Foundation, the Foundation determines if the check will be deposited into an appropriate existing account or if a new account must be set up. If a suitable account with a compatible Gift Purpose Code exists, CUF will use that. If a new account is needed, the Foundation fills out Sections I & III of the Gift Fund form and contacts the department to complete Section II, and proceeds from there.

If you have questions or need help, contact the CUF accounting@cufund.org ^[4] or 303-541-1231.

The Gift Fund form is available online: <https://content.cu.edu/controller/forms/downloads/Gift-Setup.xls> ^[5]

After the CUF has set up a new Foundation account and the Department has filled out Section II, the CUF forwards the Gift Fund form to the Campus Controller's Office to set up the FOPPS in the Finance System. They assign a compatible Expense Purpose Code and notifies the Department that the speedtype has been set up and is ready to use.

New Speedtype Set-Up - Direct to University (Unlinked)

If a donor prefers to give the gift directly to the university, the set-up process is similar except that the Treasurer takes the place of the Foundation more or less. Setting up a gift made directly to the university results in an *unlinked* speedtype.

The department deposits the check into the Treasurer's gift clearing account. The department also completes Section I & II of the Gift Fund form and then sends all the paperwork and documentation to the Treasurer at 25 UCA.

The Treasurer completes Section IV and selects the Gift Purpose Code based upon the documentation. The Treasurer then forwards the Gift Form to the Campus Controller's Office.

The Campus Controller's Office completes Section V. The EPC assigned will be compatible with the Gift Purpose Code assigned by the Treasurer. After the speedtype has been set up, the Campus Controller's Office notifies the Treasurer who then transfers the funds out of the Treasurer gift clearing account and into the new gift speedtype.

Direct to university unlinked speedtypes are easy to identify in the Finance System. The big flag is the *Non-Foundation Gift* heading. These speedtypes also lack a Foundation Fund number, Available Balance, and a few other fields that are included on linked speedtypes.

Groups audience:

Controller

Right Sidebar:

OUC-Chartfields Navigation

PSC - Need Help?

Source URL: <https://www.cu.edu/controller/accounting-finance/chartfields-attributes/finance-system-values>

Links:

- [1] <https://www.cu.edu/controller/accounting-finance/chartfields-attributes/finance-system-values>
- [2] <https://content.cu.edu/irm/CUonly/dwhse/gl/lite/trees/tree1/>
- [3] <https://www.cu.edu/controller/forms-0>
- [4] <mailto:accounting@cufund.org>
- [5] <https://content.cu.edu/controller/forms/downloads/Gift-Setup.xls>

Appendix K – Human Capital Management: Step-by-Step Guide

This appendix contains a step-by-step guide to creating PETs.

Human Capital Management: Step-by-Step Guide

Payroll Expense Transfers – PETs (Regular Users)

This guide describes how to create and submit a Payroll Expense Transfer (PET).

PETs are used to move expenses related to earnings to different SpeedTypes, which uniquely identify funds. PETs make funding changes for payroll that has already posted. They do not increase or decrease expenditures, and are only used to correct the SpeedType of the funding source.

PETs can only be completed on allowable earnings codes. To move expenses related to restricted earnings codes, or changes that apply only to taxes or deductions, contact your campus controller's office.

Before You Begin

Information You Will Need:


- Required search criteria, such as employee ID (Empl ID), position number or SpeedType, as well as either pay begin and end date range or earnings begin and end date range.
- Optional search criteria, such as department number, earnings code, or job code.
- SpeedTypes of the funds to which the earnings should be transferred.
- New distribution of the funding (amount or percentage). For example, your department may want to allocate a fixed amount to a SpeedType, and the remaining amount to another SpeedType. You can specify a fixed amount and then the percentage will calculate accordingly. The total allocation across SpeedTypes must always equal 100%.
- Documents to attach that support the decision to update the funding.
- Explanation for the transfer. Adding comments to PETs to explain the reason for the transfer of funds is a good practice, and some campus departments may require them.
- Employee IDs of any ad-hoc approvers.
- If a grant is involved, a statement from the principal investigator (PI, also project principal, or project fiscal principal) for any changes to pay or earnings over 180 days.

Navigation tips:

▼ HCM Community Users



Procedures in this guide begin from the HCM Community Users dashboard:

1. From the portal, click the **HCM** tile. The Employee Self Service dashboard appears.
2. Click **Employee Self Service**.
3. Click **HCM Community Users** to display the dashboard.

 The NavBar displays options for accessing other systems. Through the NavBar, you can select CU Resources to access systems on the portal.

 The magnifying glass is called a look up and displays search results for you to select valid field values.

 The book and checkmark lets you spell check text boxes.

 The down arrow lets you hide, or collapse, sections you do not want to view. Click the  right arrow to expand the section.

Creating a PET Request

To create a PET:

1. From the HCM Community Users dashboard, click the **Pay Actions** tile.
2. Click **CU PETs and Funding**.
3. Click **New PET Request**. The Payroll Expense Transfer page appears, where you can search for existing PETs or create a new one.
4. To create a new PET, select **Add a New Value**.

5. Enter search criteria to find the paycheck (or paychecks) for which you want to create a PET. This example searches by Empl ID and a range of pay dates.

Required Search Fields:

- One of the following is required: **Empl ID**, **SpeedType** or **Position Number**.
- Either of the following is required: **Pay Begin Date** and **Pay End Date** or **Earnings Begin Date** and **Earnings End Date**.

Optional Search Fields:

Narrow the results using any of the following: **Empl Record #**, **Job Code**, or **Department (ID)**.

- After you have entered your search criteria, click **Search for Paychecks**. The system displays Paycheck Search Results below the Paycheck Search Criteria. (The system may display informational warning messages if the employee has had an FTE or compensation change within the specified date range, indicating you may need to update the distribution.)

Select All

Un-Select All

☒ Send Notification Emails to Originator

Paycheck Search Results

Personalize | Find | View All |

First 1-3 of 3 Last

MainAddl Info

Selected	Pay Group	Pay End Date	Empl ID	Empl Rcd#	Employee Name	Department	Position Number	Job Code	Salary Admin Plan	Off Cycle	Earnings End Date	Total Earnings	Total Taxes	Total Deductions
<input checked="" type="checkbox"/>	UOT	01/31/2016	185782	0		10148	00722176	2844	960	<input type="checkbox"/>	01/31/2016	4,139.64	672.57	698.96
<input checked="" type="checkbox"/>	UOT	02/29/2016	185782	0		10131	00722176	2844	960	<input type="checkbox"/>	02/29/2016	4,139.64	518.12	709.24
<input checked="" type="checkbox"/>	UOT	03/31/2016	185782	0		10148	00722176	2844	960	<input type="checkbox"/>	03/31/2016	4,139.64	518.12	704.10

- From the results returned, select the paychecks to be corrected. If all paychecks listed need correction, click **Select All** that appears above Paycheck Search Results. Similarly, if you need to correct only one, or a few checks, click **Un-Select All** and then select only the checks needed. If the check you are looking for is not listed, search again using different search parameters.

Note: Some paychecks may have more than one line with the same Pay End Date. For example, if leave was taken the previous month that posted to the current paycheck, the Earnings End Date will reflect the previous month in which the leave was taken, but it will be paid in the current month's paycheck. Be sure to choose all the same Pay End Date lines in order to capture the entire paycheck for redistribution.

- Enter up to three **Ad Hoc Department Approvers**, if needed.

Note: While you may want to add comments or attachments at this time, you cannot do so until you save the PET.

- Click the **Earnings** tab.

Paycheck Search	Earnings	Taxes	Deductions	Summary
-----------------	-----------------	-------	------------	---------

- Notice the **Job Data Snapshot** section shows you Job Data information for the employee for the period the earnings were distributed and the **Current Check Distribution** shows where the payroll for the selected pay is currently funded.

Paycheck Detail

Paycheck Information

Name	Empl ID	Rcd#	Paycheck Number	Pay Group	Pay End Date	Off Cycle ?	Page Nbr	Line Nbr	Sep Chk	Total Gross	Total Deductions	Total Taxes
	185782	0	5584127	UOT	01/31/2016		19	1	0	4,139.64	698.96	672.57

Job Data Snapshot

Rcd#	Job Eff Date	Job Eff Seq	Department	Position Number	Job Code	Job Description	HR Status	Action	Action Reason	Pay Frequency	Pay Group	FTE	Std Hours	Comp Rate	Reports To	Empl Class	Reg/Temp
0	01/01/2016	1	10131	00722176	2844	Accounting Technician III	Active	DTA	PBS	M	UOT	1.000000	40.00	\$4,139.640000	00699199	1	Regular

Current Check Distribution

Pay End Date	Rcd#	Empl ID	SpeedType	SpeedType Description	Charged Dept	Project	Account	Product	Fund Code	Program Code	PC Bus Unit	Activity	Project End Date	Department	Position #	Jobcode	Earnings End Date	Chartfield Descr	Amount	Distrib %
0																		Chartfield Descr	0.00	0.000

Find | View All

First1 of 3Last

Page through additional checks if more than one

Page through additional checks if more than one

- Determine what the new funding distribution should be and identify which sections of the paycheck must be updated (such as, regular pay, leave earnings, additional pay).

12. Notice that the **New Check Distribution** section displays the current distribution for each paycheck you selected. You can choose to enter the updates directly into the **New Check Distribution** section for each check, or update checks using the **Funding Template for Copy**.

Copy Funding Distribution Apply Funding Template to Future: ☐ Apply to Future Eff Date: Prorate Date:

Funding Template for Copy Personalize | Find | First 1 of 1 Last

SpeedType	SpeedType Description	Department	Project	Account	Fund Code	Program Code	PC Bus Unit	Activity	Funding End Date	Project End Date	Distrib %
10034500	Speedtype for Spon. Prgrms.	10000		444444	00	PIE					100.000

Set all earnings to Copy for this check Set all earnings to Copy for all checks Copy Checked Rows to Earnings Funding Template

New Check Distribution Personalize | Find | First 1-3 of 3 Last

Copy Distribution?	Earnings End Date	Department	Position #	Job Code	Rcd#	Earn Code	SpeedType	SpeedType Description	Department	Project	Account	Product	Fund Code	Program Code	PC Bus Unit	Activity	Funding End Date (If Apply Future = Yes)	Project End Date	Chartfield Descr	Amount	Distrib %
<input checked="" type="checkbox"/>	03/31/2016	10148	00722176	2844	0	RGS	10034500	Speedtype for Spon. Prgrms.	10000		402600	2200	00	PIE					Chartfield Descr	3,578.40	100.000
<input checked="" type="checkbox"/>	03/31/2016	10148	00722176	2844	0	SCK	10034500	Speedtype for Spon. Prgrms.	10000		402600	2200	00	PIE					Chartfield Descr	238.83	100.000
<input checked="" type="checkbox"/>	03/31/2016	10148	00722176	2844	0	VAC	10034500	Speedtype for Spon. Prgrms.	10000		402600	2200	00	PIE					Chartfield Descr	322.41	100.000

Earnings Code Summary Personalize | Find | First 1-3 of 3 Last

Earnings End Date	Department	Position #	Job Code	Rcd#	Earn Code	Distributed Amount	Distributed Percent	Total for Earn Code
03/31/2016	10148	00722176	2844	0	RGS	3,578.40	100.000	3,578.40
03/31/2016	10148	00722176	2844	0	SCK	238.83	100.000	238.83
03/31/2016	10148	00722176	2844	0	VAC	322.41	100.000	322.41

13. If you want to enter funding updates directly into the **New Check Distribution** section, update values for **SpeedType**, and **Amount** and **Distribution** as needed. Otherwise, proceed to the next step.

- Add or delete rows by clicking the plus and minus buttons at the end of the row. Ensure the **Distrib %** values total 100 percent for each set of earnings types.
- Be sure to update each set of earnings types (such as, regular pay, leave earnings, additional pay) for the entire paycheck, as appropriate.

14. Alternately, apply funding to the New Check Distribution section using the **Funding Template for Copy**. Enter SpeedTypes directly into the template, or copy a funding distribution into the template:

- **Direct entry into the template:** Enter SpeedTypes directly into the **Funding Template for Copy** section, and add or delete rows by clicking the plus and minus buttons at the end of the row. Ensure the **Distrib %** totals 100 percent.

Copy Funding Distribution Apply Funding Template to Future: ☐ Apply to Future Eff Date: Prorate Date:

Funding Template for Copy Personalize | Find | First 1 of 1 Last

SpeedType	SpeedType Description	Department	Project	Account	Fund Code	Program Code	PC Bus Unit	Activity	Funding End Date	Project End Date	Distrib %
											0.00

Set all earnings to Copy for this check Set all earnings to Copy for all checks Copy Checked Rows to Earnings Funding Template

New Check Distribution Personalize | Find | First 1 of 1 Last

Copy Distribution?	Earnings End Date	Department	Position #	Job Code	Rcd#	Earn Code	SpeedType	SpeedType Description	Department	Project	Account	Product	Fund Code	Program Code	PC Bus Unit	Activity	Funding End Date (If Apply Future = Yes)	Project End Date	Chartfield Descr	Amount	Distrib %
<input type="checkbox"/>					0														Chartfield Descr	0.00	0.000

Earnings Code Summary Personalize | Find | First 1 of 1 Last

Earnings End Date	Department	Position #	Job Code	Rcd#	Earn Code	Distributed Amount	Distributed Percent	Total for Earn Code
				0		0.00	0.000	0.00

- **Copying a funding distribution:** Copy into the **Funding Template for Copy** (by group of an earnings code that totals 100%) from the **New Check Distribution** section. This is useful for the quick copy of multiple SpeedType lines in the current distribution without retyping the entire list into the template.
 - a. Select the Copy Distribution? box for the funding distribution by earnings code you want to copy. All the same earnings codes will be automatically selected for a distribution that totals 100%.

- b. Click the **Copy Checked Rows to Earnings Funding Template** link. This copies the distribution for that earnings code to the **Funding Template for Copy** so the list of SpeedTypes is ready for updates. An error message will occur if more than one earnings code group is selected.
- c. As before, update the funding distribution by changing SpeedTypes, adding or deleting rows, and ensure that the funding distribution in the template totals 100 percent.
 - i. Once the funding distribution in the **Funding Template for Copy** section reflects the correct (new) distribution, determine how to copy the template distribution to the New Check Distribution.
 - **Use Copy Distribution? Box:** Click the select the **Copy Distribution? box** in the **New Check Distribution** section that appears next to each earnings code to which you want to apply the funding template, i.e., RGS, VAC, SCK, etc. Include all the earnings codes that comprise the regular earnings salary for the period. Additional pay may have separate funding, and may or may not be included.

You can also use the links (described below) to define how you want the **Funding Template for Copy** applied:

Copy Funding Distribution

Apply Funding Template to Future: ☐

Apply to Future Eff Date:

Prorate Date:

Funding Template for Copy

Personalize | Find | |

First 1 of 1 Last

SpeedType	SpeedType Description	Account	Fund Code	Department	Program Code	Project	Project End Date	Distrib %	Funding End Date
<input type="text"/>	<input type="text"/>							0.000	<input type="text"/>

Set all earnings to Copy for this check

Set all earnings to Copy for all checks

Copy Checked Rows to Earnings Funding Template

- **Set all earnings to Copy for this check:** Selects the **Copy Distribution?** box for all the distribution lines for all earnings codes on the paycheck currently being viewed. Clear any boxes that should not be updated, such as certain additional pay earnings codes with specific funding.
 - **Set all earnings to Copy for all checks:** Selects the **Copy Distribution?** box for all the distribution lines for all earnings codes on every paycheck in the PET.
- ii. Click the **Copy Funding Distribution** button to apply the **Funding Template for Copy** to the selected earnings. The page updates.

Copy Funding Distribution

Apply Funding Template to Future: ☐

Apply to Future Eff Date:

Prorate Date:

Funding Template for Copy

Personalize | Find | |

First 1 of 1 Last

SpeedType	SpeedType Description	Department	Project	Account	Fund Code	Program Code	PC Bus Unit	Activity	Funding End Date	Project End Date	Distrib %
10034500	Speedtype for Spon. Prgms.	10000		444444	00	PIE					100.000

Set all earnings to Copy for this check

Set all earnings to Copy for all checks

Copy Checked Rows to Earnings Funding Template

New Check Distribution

Personalize | Find | |

First 1-3 of 3 Last

Copy Distribution?	Earnings End Date	Department	Position #	Job Code	Rcd#	Earn Code	SpeedType	SpeedType Description	Department	Project	Account	Product	Fund Code	Program Code	PC Bus Unit	Activity	Funding End Date (if Apply Future = Yes)	Project End Date	Chartfield Descr	Amount	Distrib %
<input checked="" type="checkbox"/>	03/31/2016	10148	00722176	2844	0	RGS	10034500	Speedtype for Spon. Prgms.	10000		402600	2200	00	PIE					Chartfield Descr	3,578.40	100.000
<input checked="" type="checkbox"/>	03/31/2016	10148	00722176	2844	0	SCK	10034500	Speedtype for Spon. Prgms.	10000		402600	2200	00	PIE					Chartfield Descr	238.83	100.000
<input checked="" type="checkbox"/>	03/31/2016	10148	00722176	2844	0	VAC	10034500	Speedtype for Spon. Prgms.	10000		402600	2200	00	PIE					Chartfield Descr	322.41	100.000

Earnings Code Summary

Personalize | Find | |

First 1-3 of 3 Last

Earnings End Date	Department	Position #	Job Code	Rcd#	Earn Code	Distributed Amount	Distributed Percent	Total for Earn Code
03/31/2016	10148	00722176	2844	0	RGS	3,578.40	100.000	3,578.40
03/31/2016	10148	00722176	2844	0	SCK	238.83	100.000	238.83
03/31/2016	10148	00722176	2844	0	VAC	322.41	100.000	322.41

- iii. If you are including more than one paycheck in the PET, remember to page through each check using arrows in the top of the section to confirm that each check has the correct new distribution before submitting.

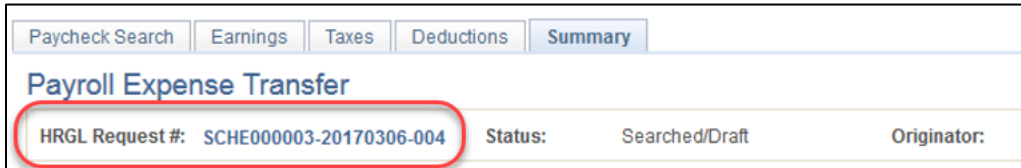
First 1-3 of 3 Last

15. Select the **Apply Funding Template to Future** check box if the **Funding Template for Copy** distribution correctly reflects new funding for the current pay period, and you want to add a row to the Department Budget Table (DBT) (to create a new funding distribution row) for the first day of the current pay period. If you multiple checks are included in the PET, only check the **Apply Funding Template to Future** check box on the FIRST check. As soon as the PET is Submitted for Approval, the new funding entry will post to the DBT.

16. Click **Save**.

After saving the request, HCM performs the following actions:

- Assigns an HRGL Request # (unique identifier). The HRGL Request number consists of the user ID (XXXX#####), the creation date (YYYYMMDD), and a sequence number (###).



The screenshot shows a web interface for 'Payroll Expense Transfer'. At the top, there are tabs for 'Paycheck Search', 'Earnings', 'Taxes', 'Deductions', and 'Summary'. Below the tabs, the title 'Payroll Expense Transfer' is displayed. Underneath the title, there is a field for 'HRGL Request #' with the value 'SCHE000003-20170306-004'. This field is highlighted with a red circle. To the right of this field, there is a 'Status:' label with the value 'Searched/Draft' and an 'Originator:' label.

- Validates that each SpeedType is active. If a SpeedType is inactive, an error message will display and an active SpeedType must be entered to complete the transaction. If an inactive SpeedType must be used in order to process the PET, contact your campus Controller's office to change the SpeedType status to active.
 - Checks that distribution percentages total 100 percent for each paycheck. If a distribution does not total 100 percent, an error message will display instructing you to correct the distribution. You can verify the percent for the New Check Distribution by reviewing the Earnings Code Summary at the bottom of Earnings tab page to see the total Distributed Amount and Distributed Percent.
 - Confirms that each funding end date for a grant's funding is equal to or less than the project end date. Currently, a warning message appears if it does not.
 - Prompts the completion of a Grants Questionnaire to include an a justification and explanation of the expected outcome for this PET. The system will route the PET to Grants and Contracts for approval after you click Save/Submit.
17. After saving the request, enter comments and add attachments at the bottom of the Earnings or Paycheck Search page to provide supporting information for this PET. Comments that include justification and explanation for the PET are an opportunity to provide a quick reference for future review and audit purposes.

Note: After clicking Save or Save/Submit, confirm that Taxes and Deductions updated as defined by campus rules. The Taxes and Deductions are not editable in the PET by a regular user. If changes must be made to the distribution of Taxes and Deductions, contact your campus Controller's office.

18. Click the **Summary** tab to review the PET before submitting it for approval. Changes to the total amount from any SpeedType will display. Each section of the Summary adds more detail than the previous section.

Payroll Expense Transfer

HRGL Request #: SCHE000003-20170306-004 Status: Searched/Draft Originator: Scheppach, Amberly Turczyn

PET Combination Summary Personalize | Find | First 1-2 of 2 Last

Combination Code	Earnings	Deductions	Taxes
12020394	-2,116.42	0.00	0.00
12030743	2,116.42	0.00	0.00

PET Combination Detail Summary Personalize | Find | First 1-2 of 2 Last

Type	Amount	Combination Code	Account	Description
ERN	-2,116.42	12020394	402600	
ERN	2,116.42	12030743	402600	

PET Detail Personalize | Find | First 1-3 of 3 Last

Type	Erncd/Dedcd/Tax	Amount	Combination Code	Dept ID	Account	Job Code	Position #	Pay End Date	Co	Pay Group	Off Cycle ?	Page Nbr	Line Nbr	Sep Chk	Debit/Credit	Empl ID	EE Rcd#	Check Nbr
ERN	RGS	-4,232.83	12020394	10131	402600	2844	00722176	01/31/2017	CU	UOT	<input type="checkbox"/>	23	6	0	C	185782	0	6071710
ERN	RGS	2,116.41	12020394	10131	402600	2844	00722176	01/31/2017	CU	UOT	<input type="checkbox"/>	23	6	0	D	185782	0	6071710
ERN	RGS	2,116.42	12030743	10131	402600	2844	00722176	01/31/2017	CU	UOT	<input type="checkbox"/>	23	6	0	D	185782	0	6071710

19. Click **Save/Submit** at the bottom of the page when you are ready to submit the PET for approval.

- If no approver is defined, the system allows you to add one as appropriate.
- If you are an initiator and funds do not include grant and/or gift funds (at UCD/AMC), the request will be self-approved after submitting.
- If the PET affects a grant (and/or a gift fund at UCD/AMC), it will be sent to Grants and Contracts for approval. You will also be prompted to complete the Grants Questionnaire if you did not previously save the PET as described in Step 16.

20. PET Status/Actions update as follows:

- **Searched/Draft:** Entered and saved but not submitted. Changes may be made until choosing Save/Submit.
- **Submitted for Approval:** Sent to workflow awaiting approval. The PET may be approved, denied, or recalled in this status.
- **Delete:** Use the trash can icon in the header to delete a PET in Searched/Draft status. If a PET was Submitted for Approval, recall the PET to update the status to Searched/Draft. An approved/completed PET cannot be deleted.

Payroll Expense Transfer

Fin Aid / Controllers: ☐ Benefits Override: ☐ Regular User

HRGL Request #: Status: Searched/Draft Originator: McCoy, Catherine Louise

Submitted: Submitted by: Created: 07/30/18 2:33PM

Completed: Last Update:

- **Recall/Withdrawn:** An initiator returns the PET to Searched/Draft status from Submitted for Approval status, unless the Apply to Future Funding was included, in which case it will have posted the funding, and will return the PET to uneditable status.

- **Denied:** Returned to the initiator in Searched/Draft status by an approver without approval, unless the Apply to Future Funding was included, in which case it will have posted the funding, and will return the PET to uneditable status.
- **Uneditable:** After a PET is recalled or denied when Apply to Future Funding is included, the funding will have posted but the PET will return to uneditable status to preserve the Funding Entry history.
- **Approved:** Approved but not posted to the GL. This status may not be recalled or deleted. Once the status is set to Approved, the PET will be included in the next journal that sends the accounting detail to FIN. (PET FIN processing occurs at noon and 6:00 p.m. daily.)
- **Completed:** Posted to the general ledger (GL). This status may not be recalled or deleted.

21. After you submit a PET, review the workflow to ensure it is approved and completed (posted to the GL).

Note: To quickly search for your own PETs, click **NavBar> Navigator> CU PETs and Funding> My HRGL Requests**. The system displays a list of all of your PETs and funding entries with their status and other information. For a broader search, try either of the following methods:

- **NavBar> Navigator> CU PETs and Funding> HRGL Requests for My Depts**
- **NavBar> Navigator> CU PETs and Funding> HRGL Request General Search**

Appendix L – PET Checklist

This appendix contains a copy of the university's Payroll Expense Transfer (PET) checklist.



PET Checklist

Actions to Complete:

☐ **Justification in the Grants Certification Tab:** Provide a detailed description explaining the need for the Payroll Expense Transfer in the Grants Certification tab of the PET in HCM. Include in the description:

- Who, What, Why, When and Value (dollars or percentage) the transfer is being requested for and how the receiving project benefits from the expense?
- The reason the expense was incorrectly charged originally.

Be sure to include the original and new Speedtypes, the employee name and EIN or POS number, and the percent of effort or total dollars being adjusted between Speedtypes. The written justification should confirm the adjustments entered in the system.

For requests greater than 90 days from the transaction date, the justification **must** also address:

- The reason the request was not submitted within 90 days of the transaction date
- How requests greater than 90 days old will be prevented in the future

It is expected that all expenses on sponsored projects (personnel and non-personnel) are reviewed monthly for accuracy and adjustments are made as soon as possible when an error is recognized.

Special Circumstances: For requests where the Earnings Date is paid in a different pay period:

- Clearly confirm the discrepancy and provide additional details within the justification
- For example, Off-Cycle pay was for Employee "A's" effort performed in January 2017, however, was paid in March 2017 because "A" was out of town and submitted their time sheet to HR late on 03/12/2017...*

☐ **Upload Required Attachments:**

- Employee Salary Spreadsheet if the employee is paid from multiple sources.

*Example Template may be found **here**; if an alternate template is used it must include:*

- Employee Name/EIN
- Payroll periods to be adjusted in the PET
- % Effort/Payroll for each Project/Speedtype
- Clear calculations of the change between prior and new values

- Email communication/confirmation of approval if transferring between departments.
- Email communication/confirmation of approval if requestor is different than the creator.

☐ **Upload Optional Attachments:**

- Payroll Transaction Report or Financial Detail highlighting the months of payroll to be moved. (highly encouraged if the PET is for more than one employee pay period)
- Any additional budgets, spreadsheets, or award documentation to further support/fully explain the request.

Appendix M – Certifying ePERs

This appendix contains a copy of the university's step-by-step guide to certifying electronic personnel effort reports (ePERs).

Step-by-Step Guide

Certifying Electronic Personnel Effort Reports (ePERs)

What is an ePER? What is Certification?

If you work on a sponsored project, you are required to certify effort on that project. Certification provides assurance to the sponsor that the effort being put into a project matches the effort paid by grant funding.

Project employees are required to certify their electronic Personnel Effort Report, or ePER. (Hourly employees who work on sponsored projects typically certify effort on their timesheets.) You can review your ePER online in your portal, make changes in effort reported as appropriate, and certify the effort. If you adjust your effort to be less than the salary paid on the project, your campus ePER contact will review for possible creation of a Payroll Expense Transfer (PET).

This Step-by-Step Guide focuses on how to find, review, and certify your ePER online.

- If you have questions on your ePER, or on the effort reporting process in general, consult your campus ePER contact.
- Training is available on the ePER process via your campus portal. Use the Training dropdown menu to select Start SkillSoft. The course name is *CU: ePER, electronic Personnel Effort Reporting*.

Overview of the automated ePER process

If you are required to certify effort on a sponsored project, you will receive an email after the end of the semester with instructions. *The subject line of the email will read "Your ePER Requires Certification."*

If you do not certify the ePER within 75 days of its initial creation, you will receive a reminder email notification. You will also receive a reminder after 100 days, and again at 120 days. After 120 days past the initial ePER creation, you will receive an email reminder every 10 business days until it is certified.

Certification

To begin the process, log in to your campus portal. On the **CU Resources** tab, select **NavBar, CU Resources, Business Tools, ePERS**.

Step-by-Step Guide

Certifying Electronic Personnel Effort Reports (ePERs)

You will see three search options:

- **Current:** ePERs that need to be certified
- **Recertification Required:** ePERs that need to be recertified. *Recertification may occur due to changes in payroll/effort.*
- **History:** ePERs that have already been certified

The **Current** and **Recertification Required** sections identify ePERs for which you have an action to complete.

Empl ID: 100028 Rupert, Mark

Current

2016 - Fall	Not Complete
2016 - Summer	Not Complete

Recertification Required

2015 - Fall	Revised PER Issued
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History

2016 - Spring	Complete
2015 - Summer	Complete
2015 - Spring	Complete
2014 - Fall	Complete
2014 - Summer	Complete

The specified ePER now displays for your certification:

Payroll Distribution %

shows the % of your salary paid by the project listed on this ePER during the semester.

Pay with Cost Share

effort/NIH Cap (if relevant) includes payroll plus any additional percentage of effort you have committed to the project that will be covered by other university funding sources.

Total Other Institutional Support

(if relevant) includes the % of salary paid for *non-project* effort by any funding sources other than Funds 30/31. You must enter a value in this field, even if it's 0, in order to certify.

Position # 00007132 Job Code # 1204 - Senior Clinical Instructor					Supervisor: Rosenberg Ph.D., Cordelia C Robinson		
SpeedType	Project Number Project Description	Sponsor ID Award Number	PI Name	Payroll Distribution Amount	Payroll Distribution %	Pay with Cost Share effort/ NIH Cap	Actual Effort %
SPONSORED PROJECTS							
63010362	2582628 ACF UCEDD.EXP	ACF 90DD0699-04-00	Friedman, Sandra Lee	\$117.77	1	1	<input type="text"/>
63008978	2582421 CDE RESULTS MATTER	CDE CORE 2015-0328	Edelman, Larry I	\$5,542.29	47	47	<input type="text"/>
OTHER INSTITUTIONAL SUPPORT Other Institutional Activities includes instruction, service, department administration, departmental research, clinical duties, including those paid through UPI and included as part of your University appointment. It does not include effort associated with non-university appointments (e.g., VA appointments). If you committed effort as cost sharing on a project, the effort should be included in the Sponsored Projects section above for the applicable project.							
Total Other Institutional Support					52	52	<input type="text"/>
Total Position #00007132 must equal 100					100	100	<input type="text"/>
Total Employee #103192 must equal 100					100	100	<input type="text"/>

Step-by-Step Guide

Certifying Electronic Personnel Effort Reports (ePERs)

Your total effort for all positions combined (project effort plus non-project effort) must equal 100%, whether you work full or part-time. In other words, your project effort is not measured by 40-hour work weeks, but by the portion of your total work. *You will not be able to certify your ePER unless it totals 100%.*

To calculate effort, you will use this equation:

$$\frac{\text{Average weekly project hours}}{\text{Average weekly CU hours}} = \% \text{ Project effort}$$

Examples:

- You worked 44 hours/week on this project. You did not perform any other university work. Therefore, you contributed 100% (44/44) of your university effort to the project.
- You worked 20 hours/week on this project and 10 additional hours/week on other university activities. Therefore, you contributed 66% (20/30) of your university effort to the project.

Enter the correct actual percentages in the **Actual Effort %** column, according to the equation and scenarios above. *Only whole numbers should be used — don't enter decimals or %.*

To certify your ePER, Click the CERTIFY button in the lower left of the screen.

Position # 00007132 Job Code # 1204 - Senior Clinical Instructor					Supervisor: Rosenberg Ph.D., Cordelia C Robinson		
SpeedType	Project Number Project Description	Sponsor ID Award Number	PI Name	Payroll Distribution Amount	Payroll Distribution %	Pay with Cost Share effort/ NIH Cap	Actual Effort %
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OTHER INSTITUTIONAL SUPPORT <small>Other Institutional Activities includes instruction, service, department administration, departmental research, clinical duties, including those paid through UPI and included as part of your University appointment. It does not include effort associated with non-university appointments (e.g., VA appointments). If you committed effort as cost sharing on a project, the effort should be included in the Sponsored Projects section above for the applicable project.</small>							
Total Other Institutional Support					52	52	52
Total Position #00007132 must equal 100					100	100	100
Total Employee #103192 must equal 100					100	100	100

II. Certify This Report:

Certification by employee OR Certification by responsible official

I certify that the above estimate of effort expended is accurate and covers all work performed during the stated period.

CERTIFY

As of Date: 3/14/2017

Message from webpage

Are you sure you're ready to complete EPER? Once it is confirmed you will not be able to change your effort, and you will be directed to a review page.

OK Cancel

Step-by-Step Guide

Certifying Electronic Personnel Effort Reports (ePERs)

The certify button will remain grey until the total effort for your position equals 100%.

By certifying, you are agreeing that the effort entered is a reasonable estimate of your actual work during the time period.

The system asks you to verify your action.

- If you click CANCEL, you will return to the ePERs screen for additional update prior to certification.
- If you click OK, you will see a message displayed at the top of the form. From there, you can print the ePER or log out of the portal.

Uncertification

If you have made a mistake in the certification process, you will need to uncertify your ePER. Consult your campus ePER contact.