



Cleveland State University

Grants Policy and Procedure Manual

Prepared by:
Office of Sponsored Programs &
Research
AND
Office of Grants Accounting



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GRANTS POLICY AND PROCEDURE MANUAL

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I. Introduction, Staff and Glossary of Terms

A. Introduction

This Manual provides information and guidance to Cleveland State University (CSU) project directors and others on the administration of proposals and awards for support of research, scholarly or professional training, or public service programs.

B. Staff: Office of Sponsored Programs and Research (OSPR), Parker Hannifin Hall, Third Floor, 687-3630, OSPR@csuohio.edu:

Elizabeth Whippo Cline, Associate Director, 216-687-4835, e.w.cline@csuohio.edu. Assists in managing the Office. Works with faculty and staff in pre- and post-award matters such as budget and proposal development, and contract negotiations. Oversees budget for CSU research centers and institutes reporting to the Vice Provost for Research.

Christine Sell, Pre-Award Manager, 216-687-3625, c.sell@csuohio.edu. Serves as the central point of information for pre-award sponsored program activities for CSU. Oversees all requests for grant searches and the design and implementation of the OSPR web page.

Barbara Bryant, Administrative Coordinator, 216-687-3624, b.bryant@csuohio.edu. Serves as primary point of operational and administrative contact for OSPR. Manages internal grant accounts such as EFRD, Startup, and Indirect Cost Recovery. Primary point of contact for Institutional Review Board and University Animal Care and Use Committee. Recording secretary for University Research Council.

Teri Kocevar, Budget Analyst, 216-687-4567, m.kocevar@csuohio.edu. Monitors CSU federal sponsored program financial reports to identify potential audit problems. Works with CSU Controller's office staff and project directors to correct identified budget problems by developing budget revisions, contacting sponsors, or recommending procedures to ensure compliance with sponsor and federal guidelines. Inputs new grant budgets and grant budget revisions to the University's Peoplesoft System.

C. Staff: Office of Grants Accounting (OGA), 1415 Keith Building, 687-3677

George Chromik, Assistant Controller, 687-3697, g.chromik@csuohio.edu. Manages operations and overall administration of Grants Accounting, including the development and maintenance of CSU and CSU Foundation (CSUF) restricted accounting and financial reporting; accounting and financial reporting for federal, state, local and private gifts, grants, contracts, financial aid programs and endowments.

Beverly Freeman, Senior Accountant, 687-3696, b.freeman@csuohio.edu. Area of responsibility: Federal restricted accounts. Creation and fiscal maintenance of federal restricted accounts including federal grants, subsidies, and financial aid programs.

Annie Hanks, Senior Accountant, 687-3677, a.hanks@csuohio.edu. Area of responsibility: foundation, corporate and non-profit restricted accounts. Creation and fiscal maintenance of private gift and grant accounts. Provides assistance to project directors on award terms and conditions.

Jenny Jia, Senior Accountant, 687-3614 j.jia@csuohio.edu. Area of responsibility: State and local restricted accounts. Creation and fiscal maintenance of state and local subsidies,

financial aid programs, grant accounts, and related budgets. Maintenance of financial records of CSU Foundation.

D. Glossary of Terms

A-21: “Cost Principles for Educational Institutions.” Federal Office of Management and Budget (OMB) circular that establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions.

A-110: “Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations.” OMB circular that sets forth standards for obtaining consistency and uniformity among Federal agencies in the administration of grants and agreements with institutions of higher education, hospitals, and other non-profit organizations.

A-133: “Audits of States, Local Governments, and Non-Profit Organizations.” OMB circular that sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of States, local governments, and non-profit organizations expending Federal awards.

Allocability of Cost: A cost is allocable to a particular sponsored program if the goods or services involved are chargeable or assignable to such sponsored program in accordance with relative benefits received or other equitable relationship. A cost is allocable to a sponsored agreement if (1) it is incurred solely to advance the work under the sponsored agreement; (2) it benefits both the sponsored agreement and other work of the institution, in proportions that can be approximated through use of reasonable methods, or (3) it is necessary to the overall operation of the institution and, in light of the principles provided in OMB Circular A-21, and (4) is deemed to be assignable in part to sponsored projects.

Allowability of Cost: The tests of allowability of costs are: (a) they must be reasonable; (b) they must be allocable to sponsored agreements under the principles and methods provided by OMB Circular A-21; (c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) they must conform to any limitations or exclusions set forth in OMB Circular A-21, or in the sponsored agreement as to types or amounts of cost items.

Animal Subjects: In-vivo experimentation with animal species for the development of knowledge necessary for the improvement of the health and well-being of humans and other animals.

Application: A request for financial support of a project/activity, submitted to an external sponsor and in accordance with instructions provided by the sponsor. (See also “New Application” and “Proposal”).

Approved Budget: The financial expenditure plan, including any revisions approved by the awarding party for the grant-supported project or activity.

Award: The provision of funds or direct assistance to provide general financial assistance to an organization or an individual to carry out an activity or program. (See also “Grant” and “Sponsored Program”).

Budget Manager: An individual with responsibility for budgetary operations of a particular unit of the University and/or who has responsibility for the day-to-day management of that area’s fiscal operations. (See also “Fiscal Officer”).

Budget Period: The interval of time into which the project period is divided for budgetary and funding purposes.

Budget Transfer Request Form: CSU form used to enact transfers of budget between accounts. Not to be used for transferring expenses. (See also “Journal Entry”).

Conflict of Interest Form: CSU screening form used to identify potential conflicts of interest in sponsored program activities. Conflict of Interest occurs whenever a University faculty or staff member, or other University employee, or a family member of the University employee, has an existing or potential financial or other material interest that impairs, appears to impair, or has the potential to impair the University employee's independence and objectivity in the discharge of his/her responsibilities to and/or for the University.

Continuous Order: An order for goods and/or services that will continue throughout a specific time period. Purchase requisition forms are used for continuous orders.

Contract: A binding agreement between two or more entities that is enforceable by law.

Cooperative Agreement: A financial assistance mechanism to be used in lieu of a grant when substantial federal programmatic involvement with the recipient during performance is anticipated by the funder.

Debarment: A final action that excludes an entity from receiving federal financial and nonfinancial assistance and benefits and has a government wide effect. Debarment can occur for the following reasons: conviction for fraud or other criminal offense, misrepresentation, false certification, the illegal payment of gratuities, or deliberate or repeated failure to perform contractual obligations. (See also Suspension).

Direct Costs: Costs that can be specifically identified with a particular project or program.

Equipment: At CSU, an article of tangible, nonexpendable, personal property having a useful life of more than 1 year and an acquisition cost of \$2,500 or more per unit.

Expanded Authorities: Sponsor rule that waives prior approval requirements for awards that support research, (unless otherwise noted in the award notice or in the agency's regulations) for the following changes: (1) Incurring preaward costs 90 calendar days prior to award, (2) Initiating a one-time extension of the expiration date of the award of up to 12 months; and (3) budget revisions (within specific parameters).

Expense Statement: A detailed report of income and expenses. It is updated as charges are incurred and should be used as a tool for diligent grants management and administration. (See also “Transaction Register”)

Expiration Date: The date signifying the end of the current budget period, as indicated on the Notice of Grant Award, after which the grantee does not have authority to obligate grant funds.

Extension: Sponsor or Grantee approval of additional time (generally not to exceed 12 months) to any budget period, including the final budget period, of a previously approved project period. The extension is generally made without additional funds. Approval of extension must be formalized in writing by either the Sponsor or the Grantee (in the case of grantee-approved extensions under Expanded Authorities).

Fiscal Officer: An individual with responsibility for all fiscal operations of a particular unit of the University, including budget building, accounts receivable and payable, reconciliations, and preparing documents for financial reporting. (See also “Budget Manager”).

Gift and Grant Report: At CSU, an on-line report detailing budget and expenditures of sponsored program or gift accounts.

Gift: An irrevocable transfers of assets (e.g. cash, securities, real or personal property) made by a donor without any expectation or receipt of direct economic benefit or tangible compensation (i.e. goods or services) from the recipient commensurate with the worth of the gift.

Grant: A financial assistance mechanism whereby money and/or direct assistance is provided to carry out approved activities. A grant (as opposed to a cooperative agreement) is to be used whenever the Sponsor anticipates no substantial programmatic involvement with the recipient during performance of the financially assisted activities. Grants can be classified based on type of activity(ies) supported (research, training, service, etc.); degree of discretion allowed the awarding office, and/or method of determining amounts of award (negotiated basis or formula). (See also “Award” and “Sponsored Program.”)

Grant-Approved Project/Activities: Those activities specified or described in a grant application, plan, or other document that are approved by the Sponsor for funding or changes. For purposes of this definition, it does not matter whether Sponsor funding constitutes all or only a portion of the financial support necessary to carry out such activities.

Grantee: The organizational entity or individual to which a grant (or cooperative agreement) is awarded and which is responsible and accountable both for the use of the funds provided and for the performance of the grant-supported project or activities. The grantee is the entire legal entity even if only a particular component is designated in the award document.

Human Subject: A living individual about whom an investigator (whether professional or student) conducting research obtains (1) data through intervention or interaction with the individual, or (2) identifiable private information.

Indirect Costs: Costs that are incurred by a grantee organization for common or joint objectives and which therefore cannot be identified specifically with a particular project or program.

Journal Entry Request: CSU form used to move an expenditure to or from an account. Not to be used to move budget. (See also “Budget Transfer Request”).

Matching or Cost Sharing: The value of applicant or third-party in-kind or cash contributions and the portion of the costs of a project or program not borne by the Sponsor. Where matching is not required by law or regulation, matching may be administratively required by the Sponsor. Costs used to satisfy matching requirements are subject to the same policies governing allowability as other costs under the approved budget, including audit.

Monitoring: A process whereby the programmatic and business management performance aspects of a grant are reviewed by assessing information gathered from various reports, audits, site visits, and other sources.

New Application: A request for financial or direct assistance for a project or program not currently receiving financial assistance from a sponsor. (See also “Application” and “Proposal”).

Noncompeting Continuation Application: A request for financial or direct assistance for a second or subsequent budget period within a previously approved project period. This term is generally used for Public Health Service (National Institutes of Health) grants.

Notice of Grant Award: The legally binding document that notifies the recipient and others that a grant or cooperative agreement has been made, contains or references all terms of the award, and documents the obligation of Sponsor funds.

Notice of Award: At CSU, the document prepared by OSPR that captures the grant budget, terms and conditions, cost-share commitments, and other information to assist in grants management activities.

Personnel Action Worksheet (PAW): A CSU form used to initiate personnel hires or changes.

Petty Cash Request Form: A CSU form used to receive immediate reimbursement for expenses not exceeding \$100.

Preapplication, Letter of Intent, or Preproposal: A document describing the intent of the applicant to request funding. It is used by the potential sponsor to determine the applicant's eligibility, determine how well the proposed project can compete with other similar applications, and eliminate any proposals that have little or no chance for funding before applicants incur significant expenditures for preparing an application.

Prior Approval: In a number of Sponsor policy areas, written prior approval from the Sponsor is required before certain activities may be undertaken, funds expended, or the cost of actions may exceed a certain dollar level. Where prior approval is needed, it must be obtained by the grantee institution in writing from the Sponsor.

Program: A coherent assembly of plans, project activities, and supporting resources contained within an administrative framework, whose purpose is to implement an organization's mission or some specific program-related aspect of that mission.

Program Director/Project Director/Principal Investigator: An individual designated by the recipient to direct the project or program being supported by the grant. He or she is responsible and accountable to recipient organization officials for the proper conduct of the project or program. The organization is, in turn, legally responsible and accountable to the Sponsor for the performance and financial aspects of the grant-supported activity.

Program/Project Officer: The Sponsor's awarding office official who is responsible for the technical, scientific, or programmatic aspects of a grant. Such individuals deal with grantee organization staff to assure programmatic progress.

Project Period: The total time for which support of a funded project has been programmatically approved. A project period may consist of one or more budget periods. The total project period comprises the original project period and any extensions.

Proposal: A request for financial support of a project/activity, submitted to an external sponsor and in accordance with instructions provided by the sponsor. (See also "Application" and "New Application").

Purchase Requisition: A CSU form used to order supplies, laboratory items, equipment, wire payments, reserve hotels, conference prepayment and other miscellaneous items totaling \$1,000 or more.

Reasonable Costs: A cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved therefore, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.

Release Time Form: A CSU form used to transfer salary dollars from sponsored program accounts to departmental accounts.

Recipient: The grantee or, where subgrants are authorized by law, the subgrantee that receives Sponsor financial assistance in the form of grants or cooperative agreements.

Small Order Form: A CSU form used to make payment for supplies, laboratory items, and other miscellaneous items in which the total cost does not exceed \$1,000.

Special Payment Form: A CSU form used to make one-time payments to individuals performing specific services.

Sponsored Program: An awarding of funds from a sponsor in which the proposed work binds an organization or an individual to a specific line of scholarly or scientific inquiry and requires a scope of work, a budget detailing expenditures by activity and/or function, and a project period that must be adhered to as a condition of funding. (See also "Grant" and "Award").

Statement of Travel Expense: A CSU form used to obtain pre-approval for travel, pre-payments for travel and to obtain post-travel reimbursement for approved expenses.

Subcontract or Subgrant: An award of financial assistance in the form of money or property made under a grant by a grantee to an eligible recipient called a Subcontractor or Subgrantee.

Supplemental Application: A request for an increase in support during a current budget period for expansion of the project's scope or research protocol or to meet increased administrative costs unforeseen at the time of the new, noncompeting continuation, or competing continuation application.

Suspension: Temporary withdrawal of the grantee's authority to obligate grant funds pending corrective action by the grantee as specified by the Sponsor or a decision by the Sponsor to terminate the grant. (See also "Debarment").

Termination: Permanent withdrawal of a grantee's authority to obligate previously awarded grant funds before that authority would otherwise expire, including the voluntary relinquishment of that authority by the grantee.

Terms of Award/Terms of Grant/Terms and Conditions: All legal requirements imposed on a grant or contract by the Sponsor, whether by statute, regulation, or terms in the grant or contract document.

Total Project Costs: The total allowable costs incurred by the grantee institution to carry out an approved grant-supported project or activity, including costs charged to the Sponsor, and costs contributed by the grantee as listed in the grant application or Notice of Grant Award.

Transaction Register: A detailed report of income and expenses. It is updated as charges are incurred and should be used as a tool for diligent grants management and administration. (See also "Expense Statement").

Withholding of Support: A decision by the sponsor not to make a noncompeting continuation award within a previously approved project period.

II. Proposal Submission ("Pre-award")

Cleveland State University encourages research and creative activity across the full range of academic disciplines. The University's commitment stems from its obligation to advance knowledge, to educate both undergraduate and graduate students, and to serve the economic and cultural needs of society.

In furtherance of these goals, University faculty and other University personnel may submit proposals to sponsors for support. Sponsors can be external organizations such as federal, state, local, and other government entities, private industry, non-profits, educational institutions, and other organizations.

Every sponsor has its own guidelines or regulations and these are always subject to change. Sponsor requirements must be reviewed in relation to University policies.

OSPR utilizes a proposal transmittal form ("browsheet") to organize and document the internal review process. Signatories provide certain assurances when endorsing proposal submissions, as follows*:

- **Project Director:** assures the intellectual content and quality of ideas contained in the proposal.
- **Department Head:** assures the appropriateness of the resources committed in the proposal (including faculty release time, support services, supplies, equipment, space or other resources).
- **Dean, Director or Vice President:** assures that a particular college or unit can provide the required resources; also assures appropriateness of the proposal within the context of unit's strategic priorities.
- **Director of OSPR:** assures that proposal complies with applicable University, sponsor, state and federal regulations.

If a proposal requests a waiver or reduction of indirect costs, requires significant cost-sharing, and/or matching funds, or other unusual requirements such as campus space, additional approvals and assurances apply. In some circumstances, such as submissions to Coordinated Foundations**, the President must approve proposal submission.

A. Requirements for Proposal Submission

OSPR requires lead-time to review and endorse proposals. At least five working days prior to the sponsor deadline is the minimum suggested lead-time for proposal submissions. Inadequate processing time does not allow for proper review of the proposal and may jeopardize the on-time submission of the proposal.

A proposal will not be submitted unless it is complete, meaning that all necessary approvals have been obtained. **Failure to obtain required approvals prior to submission can result in administrative withdrawal of the unendorsed proposal.**

*Additional approval requirements may be imposed by individual departments or colleges. Check with area Fiscal Officer for guidance (see Appendix 5 for list of area Fiscal Officers).

**Coordinated Foundations as of 1/1/04 are: Cleveland, George Gund, Murphy, Martha Holden Jennings, and Kulas

The following material is the minimum necessary to process the submission of a proposal to an external sponsor:

An original and one (1) copy of:

1	Completed Proposal Transmitted Form with completed Conflict of Interest form for PI and all named Co-PIs
2	Budget
3	Budget Justification
4	Valid Human or Animal Subjects approval, if applicable
5	Proposal or Project Abstract*

*Internal processing can take place with a draft proposal or abstract, however, the full proposal must be reviewed by the signatories before submission to external sponsor.

III. Award Acceptance (“Post-award”)

The post-award process begins when CSU receives notification from a sponsor of its willingness to support a proposal and ends when the final report or other deliverable is transmitted to and accepted by the sponsor.

Award notification can be in the form of a notice of grant award (for either a grant or cooperative agreement), a contract, check, or subcontract.

OSPR must approve all sponsored program awards received by the University.

OSPR manages the award acceptance phase of post-award processing, initiates grant account setup, and with the OGA, assures that all grant funds are spent according to the wishes of the sponsor. OSPR also manages closeout of the grant.

B. Grant Account Setup

Under normal account setup, OSPR issues account numbers when two conditions are met.

- Condition One: Receipt of valid **Award Documentation**.
- Condition Two: Receipt of all **Required Documentation**.

One item from Column A and all items from Column B are necessary to establish an account:

Column A – Award Documentation		Column B - Required Documentation	
1	An Award Letter or check from the sponsor	1	A fully executed CSU Brownsheet and Conflict of Interest Form
2	A fully executed Contract from the sponsor	2	A Budget for the Award
3	A Notice of Grant Award from the sponsor	3	A Budget Justification
4	A fully executed Subcontract with another university	4	Valid Human/Animal Subjects approval, if applicable
5	Memo from Chair, Dean, or Director for an underwritten account	5	A copy of the full proposal
6	Budget Transfer for Cost-Share (if applicable)	6	Budget Transfer for Cost-Share (if applicable)

C. Underwritten Accounts

Occasionally, a grant account is established before award documentation is received. An account can be established under these circumstances if a Dean, Director, or Vice President authorizes an underwriting of award expenses until the official award documentation is received.

Underwritten accounts generally occur under one of the following circumstances:

- A non-competing continuation award does not arrive when anticipated;
- An application is submitted and the sponsor acknowledges its award, however, the formal grant document is not received by the University when funds are needed;
- An award is received, but its setup is delayed due to budgetary or other issues.

1. Underwriting Procedures

When an underwritten account is necessary, the PI must take action by notifying his or her Dean, Director or Vice President of the need for the account. The Dean, Director or Vice President must make a written request to OSPR's Director asking that a grant account be established (or continued in the case of anticipated renewal). An underwritten account will be opened by the OGA only upon the written recommendation of the Vice Provost for Research.

A request for an underwrite should include the following information: 1) maximum dollar amount of the underwrite; 2) anticipated date of sponsor award; and 3) any budget category restrictions for the underwrite. An account number to which charges may be transferred is also required should the anticipated award not be granted or should some expenditures be disallowed.

Underwritten accounts carry an element of risk. If the award is not received, the unit underwriting the account assumes responsibility for accumulated expenses. If the award is received and its start date is later than anticipated, all expenses accumulated prior to the official start date may be disallowed by the sponsor. An account number will be required should the anticipated award not come through, or should expenses charged to an underwritten account be disallowed by the sponsor.

Underwritten accounts carry the following qualifications:

- a. All pre-award costs charged to an underwritten account must be reasonable, allocable, and allowable;
- b. Pre-award costs on **federal** grants can normally be charged to underwritten accounts 90 days before the award's official start date. (Note that most non-federal sponsors DO NOT allow pre-award costs).

D. Cost Share Accounts

A cost share account is established when a proposal in which cost share was identified is funded or when a grant account becomes overexpended. If an overexpended grant account does not have an associated cost share account, one will be established and all overexpenditures will be transferred to that account. The PI must then identify a source account to which the overexpenditure will be transferred.

The cost share account is related to the grant account and is identifiable by the grant ID which includes the prefix "CS," and by the use of Fund Code "0010" and Program Code "01."

For example, the cost-share account associated with federal grant account number "0220-0410- 20-Smith01" is "**0010-0410-01-CSsmith01.**"

Cost share commitments take three forms, as follows:

1. Mandatory—This occurs when a sponsor requires that the proposer "share in the cost" of the project. In these instances the PI must identify cost share and the expense class(es) and account(s) from which the obligation will occur. Prior to submission, the committing

parties must formally approve mandatory cost share as evidenced by their signatures on the proposal transmittal form. Should a proposal be presented with cost share but without the required approvals, OSPR will not submit the proposal until such approvals are obtained. Should the proposal be submitted and later be found to have cost-share (but not have the necessary approvals), OSPR may administratively withdraw the proposal from competition.

2. Voluntary (Planned) –Similar to mandatory cost share in that the proposal budget demonstrates a certain percentage of effort on the part of key personnel or tangible items such as supplies, equipment, travel, etc. Just as in mandatory cost share, the PI must identify the amounts, expense classes and accounts from which the cost share is obligated. Prior to proposal submission, the committing parties must formally approve voluntary cost share as evidenced by their signatures on the proposal transmittal form. Should a proposal be presented with cost share but without the required approvals, OSPR will not submit the proposal until such approvals are obtained. Should the proposal be submitted and later be found to have cost-share (but not have the necessary approvals), OSPR may administratively withdraw the proposal from competition.
3. Voluntary (Unplanned) –This type of cost share occurs when the project budget incurs costs in excess of the amount funded. Overexpenditure may be due to sponsor budget cuts, unforeseen project costs, or project overruns. As with other types of cost share, the PI must identify the amounts, expense classes and the accounts from which the cost share will be covered.

In all cases, once a proposal that contains cost share is funded, OSPR circulates a memo requesting a Budget Transfer (BTR) from all parties committing cost share. Once all participants approve the BTR, a cost share account is established. After the cost share account is established, the committing parties must take proactive steps to ensure that the cost share account is charged appropriately.

Cost-share is auditable under federal guidelines and should only be offered on proposals when it is necessary for the proposed project, or when it is a requirement of the sponsor.

IV. Initiating Charges to Sponsored Program Accounts

Note: Before initiating charges, please review the section in this manual entitled “Allowable and Non-Allowable Charges” and specific guidelines set forth by the sponsor to determine if an expense is allowable.

Charges to sponsored projects are classified as either non-salary or salary. Non-salary charges are initiated via: 1. Purchase Requisition; 2. Small Order Form; 3. Travel Approval and Expense Report; 4. Petty Cash Request Form; 5. Journal Entry; 6. Charge Memo.

A. Non-Salary Charges

1. Purchase Requisition.

The Purchase Requisition (PR) is used to order supplies, laboratory items, equipment, wire payments, reserve hotels, conference prepayment and other miscellaneous items costing \$1,000 or more. Purchase Requisitions are processed through the University's Purchasing Department. Continuous Orders are also set up using a PR. Purchase Requisitions are sent directly to the Purchasing Department. The federal government requires that purchases charged to federal sponsored projects be made through an approved procurement system. Purchases that are not made through this system are subject to disallowance. An authorized signor must approve the purchase requisition. (Check with your dean or director's office for guidance on signature authority in your unit).

2. Small Order Form

This form is used to make payment on supplies, laboratory items, and other miscellaneous items in which the **total cost does not exceed \$1,000**. This form gives the PI flexibility to order items directly. An authorized signor must approve the small order form.

3. Statement of Travel Expense

This form is used to obtain pre-approval for travel, pre-payments for travel and to obtain post-travel reimbursement for approved expenses. An authorized signor must approve the travel expense form. Travel is an allowable charge to a sponsored project provided it is project related, and it is in accordance with sponsored guidelines. This form requires the signature of both the traveler, and the traveler's supervisor. Most sponsors that permit travel do so in accordance with the University's policy. **Refer to University policy and your award's terms and conditions prior to travel to determine allowable expenses or restrictions (<http://www.csuohio.edu/controllers/travelpolicy.htm>).**

4. Petty Cash Request Form

This form is used to receive immediate reimbursement for expenses of \$100 or less. Two signers are required: the person receiving the cash reimbursement and an authorized individual. This form must be accompanied by purchase receipts.

5. Journal Entry

This form is used to correct non-salary charges and to transfer charges to the appropriate account. If an expense is transacted after 90 days of the expense, **appropriate back up and explanation are required**. The date and account of origin MUST be included. Transfer requests are submitted to the OGA.

5. Charge memos

These are charges from CSU departments for auxiliary services such as printing, animal research facility services, library services, the bookstore, Aramark, IMS, Central Stores, duplicating, postage, phone, conference services, etc. The manner in which these charges are initiated can vary according to college/department procedures. Check with the area fiscal officer for more information. These charges may also be transferred using a Journal Entry request.

B. Salary Charges

Any employee (including students) who will be working entirely or partially on a sponsored program must have their pay established by one of the following mechanisms: 1. Standard contract; 2. Personnel Action Worksheet (PAW); 3. Special Payment Form*; 4. Salary Voucher (students, temporaries); 5. Graduate Assistantship Contract; 6. Journal Entry, and 7) Release Time form.

Timely review of the account's Gift and Grant Report is critical to ensure expenses are charged properly. (See Section IX "CSU Financial Reports" for guidance).

V. Post Award Administration

A. General Advice to Principal Investigators

1. When administering a grant, retain copies of all requisitions, charge documents, journals and other backup for properly reconciling and balancing Expense Statements. (The term "Expense Statement" is used synonymously with the term "Transaction Register").
2. Balance charges, etc., to expenses that appear on the Expense Statement. **Investigate and correct inconsistencies immediately**. The OGA is available to assist in investigating charges.

3. Make a list of all known or anticipated expenses that may occur during the term of the grant that affect the budget; for example, mid-year personnel hires, salary increases, etc.
4. Review commitments to determine potential impact and accuracy.
5. Review expense categories and determine whether grant should be rebudgeted (check sponsor guidelines for allowability).

* Used to process one-time payments when the amount is small and the period of time over which services are performed is short; check with the OGA and/or the Payroll Department for guidance.

6. If someone other than the PI is responsible for managing and administering the grant, that individual should provide the PI with documentation regarding the status of the account. Include, when possible, a forecast through the end of the grant.

B. Administrative Treatment of Overexpended Accounts

1. Responsibility

It is the responsibility of the PI to ensure that their sponsored program account is not overspent. On occasion expenditures for a particular project may exceed the funds received or awarded. In such instances, the PI must take appropriate action to address the overdraft condition, and to provide the OGA with an explanation of how the overdraft will be corrected.

2. Procedure

The purpose of this procedure is to limit the amount of overdraft on a sponsored project account and to outline administrative procedures covering special situations.

a. Fifteen days after end of month when project account becomes overexpended:

The OGA will send notification to OSPR indicating the amount of overexpenditure and the possibility of the account being closed. Such notification should prompt immediate response by OSPR to inform the OGA of additional funding or extension. OSPR shall forward copies of all correspondence to the PI.

b. Sixty days after end of month when project account becomes overexpended:

If the account remains overexpended after sixty days and it is verified through OSPR that no additional funding or extension is forthcoming, the account will be closed. This action will prohibit posting of additional expenditures to the account. Should expenditures be attempted, they will be automatically charged to the operating budget of the home department or the established cost share account.

If acceptable verification is not received by OSPR or OGA and the PI wishes to have the account remain open, he or she must submit a memo signed by their Dean, Director or Vice President addressing the overexpenditure and indicating a plan and time frame for covering the overexpenditure. The Vice Provost for Research will make the final determination as to whether an overexpended account can remain open.

Overexpenditures remaining in an account at the end of the approved time period will be charged to the operating budget of the Department, Dean, Director or Vice President, or the appropriate cost share account.

VI. Post Award Changes

Principal Investigators often need to make budget changes or deviate from the approved proposal. Under these circumstances, it may be necessary to request the sponsor's prior approval. In other instances (example: most federal agencies), OSPR can grant approval under the sponsor's "Expanded Authorities."

The level at which prior approval may be granted depends upon the type of grant or contract and the sponsor's specific policies for that type of grant or contract. For simplicity, this section will delineate the types of grants as either federal or non-federal. Please contact OSPR for specific questions or assistance on any post award changes.

Note: In some instances sponsor will correspond directly with PI. Should this be the case, PI should forward approval or correspondence to OSPR.

A. Scope of Work

Both federal and non-federal sponsors generally require that they be informed of changes affecting the scope of work. Such changes can include absence or change of PI, change of grantee institution, change in objective or emphasis of the project, applying a new technology, transferring substantive programmatic work to a third party, change of key personnel or a change in the approved use of animals or human subjects

B. Rebudgeting

Sometimes it becomes necessary to rebudget funds. Reasons may include a need to accommodate unexpected expenses, a personnel change, etc. Most agencies approve this type of action as long as the project's scope is not altered. Before considering a change to the approved budget, review the agency's rebudget guidelines. Many sponsors require that prior approval be obtained before making changes to the original budget, while other sponsors allow OSPR prior approval authority. Be mindful of any monetary limits imposed by the sponsor, such as for travel or equipment. Significant rebudgeting (25% of total grant award or \$250,000 whichever is less; or changes that affect indirect costs and/or release time) also requires the prior approval of the PI's chair and dean.

C. Prior Approval Procedure

When the sponsor requires prior approval for budget changes, such requests should be made in advance of the expenditure. Make the request, in writing, to OSPR (OSPR@csuohio.edu). OSPR will contact the sponsor to request the change. Requests for retroactive approval reflect poorly on the university and the PI, are less likely to be approved, and should be avoided. Requests for budget revisions should be signed by the PI and counter-signed by the OSPR authorized official. Include justification relative to the what impact the change makes on the scientific progress of the project, if any. Budget changes are not enacted by OSPR until sponsor approval (or OSPR approval in the case of Expanded Authorities) is granted.

D. Internal Approvals

If grant guidelines allow for internal rebudgeting without agency approval, send a written request, including justification, to the OSPR Budget Analyst. The budget change will be booked into the university's accounting system. The PI and OGA are informed of the approval. Check with the unit fiscal officer to determine if additional approvals are required prior to the request being made to OSPR.

E. Significant Rebudgeting

Significant rebudgeting occurs when the cumulative amount of transfers among direct cost categories for the current budget period exceeds 25 percent of the total amount awarded or \$250,000, whichever is less. Significant rebudgeting is an indicator of a possible change in scope. If significant rebudgeting is necessary, PI should consult with OSPR for a decision on whether the rebudgeting constitutes a change of scope. Significant rebudgeting generally requires prior approval of the PI's chair and dean.

VII. Cost Transfers

The University's cost transfer procedure went into effect March 1, 2003. This procedure is applicable to all sponsored projects regardless of the source of funding. This procedure is required to comply with the cost allowability and allocability requirements of OMB Circular A-21.

A. Procedures:

1. Cost transfers by their very nature are highly subject to scrutiny under audit. Cost transfers are performed under one of the following circumstances:

- a. Correction of an error;
- b. Reversal of a previous expense.

Should the account come under scrutiny during an A-133 audit, the burden of proof-of-allowability is generally shifted to the grantee. Should CSU be unable to justify a cost-transfer questioned under A-133 audit, sanctions may be levied against the University. These sanctions can include grant suspension and/or grant termination and in extreme circumstances can result in debarment and suspension.

2. All transfers must be made **within 90 days of the end of the month in which they were posted** and must be reasonable, allocable, and allowable.

B. Correction of Errors and Reversal of Previous Expense

The transfer of charges onto a sponsored agreement that represents corrections of clerical or bookkeeping errors must be made promptly once the error is discovered. Documentation must contain a **full explanation** of how the error occurred. A copy of that month's Transaction Register must be attached to the transfer—the erroneous expense should be highlighted. Merely stating that the transfer was made "to correct an error" or "to transfer to the correct project," is not acceptable.

C. Types of Transfers

1. Salary transfers: Transfers of salary expenses are subject to additional scrutiny and must be well justified. Circumstances requiring transfer of salary expenses are:

- a. Retroactive salary adjustments;
- b. Transfers from department accounts to newly established grants or contracts;
- c. Corrections to new hire information in the payroll system;
- d. Special Circumstance transfers. (These type of transfers may be approved provided they are done in a timely manner and reasonable justification is presented to and approved by the OGA).

2. Non-salary transfers

- a. Must be made within 90 days of the posting and must meet the tests of reasonableness, allowability under federal regulations. Adequate backup and justification are required.

3. Time Relatedness of Costs

- a. Costs transfers should be submitted in a timely manner.
- b. Transfer for costs incurred more than 90 days prior to being charged are permitted only with the approval of the Assistant Controller/Manager of Grants Accounting.

D. Cost Transfers: Audit flags

An auditor will consider the rationale, nature, and timing of a cost transfer in determining whether the transfer passes the test of reasonableness and allowability. Factors such as how long after the charge first appeared on the expense statement and the impact the transfer will have on the accounts being charged will weigh heavily in the auditor's determination. Cost transfers processed after the end date are suspect by nature and must be particularly well justified, especially with respect to timing. Partial

amounts must also be well justified and should be avoided when possible. Transfer of effort percentages must be reasonable and reflect actual effort expended.

Effective March 1, 2003, journals correcting charges for postings more than 90 days old must be submitted to the Assistant Controller/Manager of Grants Accounting for review and approval.

E. Examples of Cost Transfer Justifications

1. Questionable Justification – “To transfer overage to related project.”

Reason–Transfer of overages from one project to another is generally unallowable.

Remedy-If projects are related, identify which costs are to be shared and clearly indicate how the amount to be shared was determined.

Acceptable Justification-To transfer supplies used on related projects. Supplies should be shared equally on both projects, thus 50% of the cost of the highlighted items is being transferred.

2. Questionable Justification –“To correct account charged incorrectly due to clerical error.”

Reason–Insufficient explanation of why and how the clerical error occurred. In general, this explanation is only adequate if a transposition error occurred.

Remedy–Explain the nature of the clerical error.

Acceptable Justification-The secretary who ordered supplies used the account number of an expired grant. He/she was instructed to use the new number. In the future, all supply orders will be reviewed and approved by the budget manager to prevent reoccurrence.

3. Questionable Justification–“To transfer maintenance costs that are unallowable under Dr. Smith’s American Heart Association project to his related NIH project.”

Reason–The fact that a charge is unallowable on one project is insufficient justification for charging another project. The expense must have been incurred in relation to the project being charged.

Remedy–The maintenance cost can only be charged to a project that benefited from the expense. If none are available, then the cost must be transferred to a cost share or departmental account.

Acceptable Justification–To transfer ½ of the maintenance charges to Dr. Smith’s NIH project on which the related equipment was used. The other ½ is being transferred to the cost share or departmental account.

4. Questionable Justification–“To charge appropriate account.”

Reason–Justification does not adequately explain why the wrong account was charged. Why is the proposed account more appropriate? How was the amount transferred determined?

Remedy–Explain why the account being charged is appropriate and how the amount being transferred was determined.

Acceptable Justification–To transfer 100% of research associate’s salary to the project on which his/her effort was spent. The budget manager was not informed that the research associate changed projects.

5. Questionable Justification–“To charge salary at \$500 per month for four months to Dr. Smith’s NASA project.”

Reason–Salary charges must be determined as a percentage of effort or as number of hours or days worked rather than a fixed dollar amount. The amount of effort transferred as well as the reason for the transfer must than pass the test of reasonableness. Why was the correct amount not distributed to the account? Has Dr. Smith’s time been charged to this account before?

Remedy—Explain how the amount was determined and why the account was not correctly charged.

Acceptable Justification—Dr. Smith is devoting 2% of his effort to the NASA project. Two percent of Dr. Smith's salary totals \$2,000, or \$500 per month for four months.

6. Questionable Justification—“To transfer \$500 of supply costs to the appropriate account.”

Reason—The reason for the transfer and the amount transferred must be adequately justified. Are the projects related? Why were the supplies incorrectly charged?

Remedy—Explain how the amount was determined and why the account being debited should be charged.

Acceptable Justification—To transfer 50% of supplies to Dr. Smith's NASA account from the department account. Account being debited did not yet have an account number when the supplies were ordered.

VIII. Fiscal Accountability

A. Tests of Allowability (in accordance with U.S. Office of Management and Budget (OMB) Circular A-21)

A critical responsibility in post award administration of sponsored projects is to insure that all costs charged are **REASONABLE, ALLOWABLE AND ALLOCABLE** under the approved budget and the cost principles of the sponsor for a specific type of grant or contract.

1. Fundamental Rule of Accountability: Costs must be related to the specific activities supported by the sponsored project and must not be expressly prohibited by the sponsor.

a. Four Tests of Allowability: An allowable cost must pass all four tests, otherwise it is unallowable.

- i. Costs must be reasonable. A cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved therefore, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.
- ii. Costs must be allocable. A cost is allocable if the goods or services involved are chargeable or assignable to such cost objective in accordance with the relative benefits received or other equitable relationship. Subject to the foregoing, a cost is allocable to a sponsored agreement if:
 - a. It is incurred solely to advance the work under the sponsored agreement
 - b. It benefits both the sponsored agreement and the other work of the institution, in proportions that can be approximated through use of reasonable methods, or
 - c. It is necessary to the overall operation of the institution and, in light of the principles provided in the Circular, is deemed to be assignable in part to sponsored projects.
- iii. Costs must be consistently treated. A cost is consistently treated if the cost charged to the sponsored agreement is treated in the same manner as a cost charged to other institutional activities. This means that generally accepted accounting principles appropriate to the circumstances must be applied.
- iv. Costs must conform to any limitations or exclusions in the sponsored agreement. (Conforming costs refer to special restrictions placed on the grant award. A cost may pass the first three tests but remain unallowable because the sponsored agreement prohibits such cost).

B. Allowable and Non-Allowable Charges to Federal Grants

This section provides guidance for the allowability of costs on research, training, and other sponsored work performed by colleges and universities under grants, contracts, and other agreements with the Federal Government. **It is important to note that these principles apply to all CSU sponsored programs unless award documentation explicitly states otherwise.**

- 1. Advertising:** Allowable only for recruitment of staff trainees, or research subjects, procurement of goods and services, disposal of scrap or surplus materials, and other specific purpose (as indicated in the terms of the award) necessary to meet the requirements of the grant supported project or activity. Recruitment materials must be support by the University.
- 2. Alcoholic Beverages:** Not allowable.
- 3. Alterations & Renovations (A&R):** Alteration and renovation is defined as work required to change the interior arrangements or other physical characteristics of an existing facility or installed equipment so that it may be more effectively utilized for its currently designated purpose or adapted to an alternative use to meet a programmatic requirement. New construction is unallowable unless specifically authorized. Other A&R cost are subject to many limitations and restrictions. Please contact OSPR or the OGA for guidance.
- 4. Alumni/ae Activities:** Costs incurred for, or in support of, alumni/ae activities and similar services are unallowable.
- 5. Animals:** Allowable for acquisition, care and use of experimental animals.
- 6. Bad Debts:** Not allowable.
- 7. Books and Periodicals:** Allowable as a direct cost when required for the conduct of the project. Where an institution has a library, books and periodicals should generally be provided as normal library service and treated as indirect costs.
- 8. Communications:** Allowable as direct costs incurred for local and long distance telephone calls, telephone surveys, telegrams, postage, etc. but only when they can be specifically identified to the project that are consistently treated as direct costs.
- 9. Conference Grant Costs:** Allowable.
- 10. Construction Services:** Allowable only when the program legislation includes specific authority to construct facilities.
- 11. Consultant Services:** Allowable. A consultant is an individual hired to give professional advice or services for a fee but not as an employee of the hiring party. Must be part of the original budget submitted to the agency. (\$72.22/hour maximum rate allowable for FY 2003. A 3% increase may be used for future years.).
- 12. Donor Costs:** Allowable for payment to volunteers or research subjects who contribute blood, urine samples and other body fluids or tissues that are specifically project related.
- 13. Drugs:** Allowable with restrictions and limitations.
- 14. Dues:** Allowable for organizational membership in professional organizations or societies if it can be shown that such membership is necessary to accomplish the objectives of the projects.
- 15. Entertainment:** Not allowable.

- 16. Equipment:** Allowable when specifically allocable to the project. General-purpose equipment (office furniture or general use personal computer) is normally not allowable. Computers used ONLY on the grant-funded project are allowable if identified in proposal or approved by granting agency.
- 17. Fund Raising:** Not allowable.
- 18. Insurance:** Allowable when required because of the special risks peculiar to the project. General insurance is usually treated as an indirect cost.
- 19. Interest:** Not allowable unless specifically authorized.
- 20. Land or Building Acquisition:** Not allowable unless specifically authorized.
- 21. Library and Information Services:** Generally allowable when specifically required for the conduct of the project and identifiable as an integral part of the grant. Usually treated as indirect cost.
- 22. Lobbying:** Generally not allowable; if allowable, must be disclosed.
- 23. Maintenance and Repair Costs:** Allowable if costs incurred for necessary maintenance, repair or upkeep of property neither adds to the permanent value of the property nor appreciable prolongs its intended life but keeps it in an efficient operating condition.
- 24. Meals:** Allowable, if business conducted relates directly to the project and is reasonable, but not for purposes of entertainment.
- 25. Publications:** Allowable, only if project related.
- 26. Other Publication Costs:** Books, monographs, and pamphlets are allowable. The cost of a single expenditure may not exceed \$25,000; costs exceeding \$25,000 require prior approval.
- 27. Recruitment:** Allowable subject to conditions and restrictions. These costs include "help wanted" advertising costs, travel costs to pre employment interviews incurred by applicants, and travel costs of employees while engaged in recruiting personnel. Project funds may not be used for a prospective trainee's travel costs to or from the grantee institution for the purpose of recruitment. However, other costs incurred in connection with recruitment under training grants may be allocated to a grant.
- 28. Relocation:** Allowable in other than change of grantee institution situations when such costs are incurred incidental to a permanent change of duty assignment (no less than 12 months) for an existing employee working on a grant or a new employee with restrictions.
- 29. Rental or Lease of Facilities or Equipment:** Allowable with prior approval.
- 30. Salaries and Wages:** Allowable. These costs are allowable to the extent that they are reasonable and conform to the established, consistently applied policy of the organization, and reflect no more than the percentage of time actually devoted to the funded project. Salaries and wages for general clerical assistance are normally not allowable because they are included in indirect costs.

31. Overtime Premiums: Can be allowable, but must be disclosed in grant application or approved in writing by sponsor. Limitations exist based on institutional personnel policies, union contracts, etc.

32. Compensation of Students: Tuition remission and other forms of compensation paid as, or in lieu of, wages to students (including fellows and trainees) performing necessary work are allowable provided that:

- a. There is a bona fide employer employee relationship between and the student and the institution for the work performed;
- b. Tuition or other payments are reasonable compensation for the work performed and are conditioned explicitly upon the performance of necessary work;
- c. It is the institution's practice to similarly compensate students in non-sponsored as well as sponsored activities.

33. Supplies: Allowable as they directly relate to the project.

34. Trainee costs: Allowable under pre- and post-doctoral training grants if permitted by authorizing statute or governing programmatic regulations. For each individual to be trained, such costs include a stipend and tuition and fees, including the costs of medical insurance required of a trainee as a condition of his or her participation in the training program and required of all students of similar standing, regardless of the source of funding which are directly associated with and necessary to the individual's training and are incurred within the period of grant supported training. Grantee institutions may rebudget funds into or within the trainee cost category (stipends, tuition, and fees including medical insurance), but may not rebudget funds awarded for trainee costs into another budget category without prior approval of the sponsor.

35. Travel: Allowable as direct cost where such travel provides direct benefit to the project. Travel costs are limited to that allowed by the CSU travel policy (<http://www.csuohio.edu/controllers/travelpolicy.htm>). When traveling by air, economy class must be used when available. U.S. flag air carriers must be used to the maximum extent possible; their use shall not be influenced by factors of cost, convenience or personal travel preference.

IX. Account Closures

Sponsored program accounts will not accept expenditures 30 days after expiration date. The accounts will, in effect, be deactivated. However, the accounts can be viewed via the Gift and Grant Report or the Transaction Register functions of Peoplesoft (see Section X "CSU Financial Reports"). Active accounts will no longer accept expenditures if a deficit remains on the account 60 days after the deficit occurs. Exceptions will be made only if there are extenuating circumstances and the OGA is made aware of these circumstances PRIOR to account deactivation.

Accounts for non-competing continuation awards are deactivated if the official award has not been received by the current year's end date. If a non-competing award account is to remain active, the PI must arrange for underwriting of the account. (See Section IV, Part C).

Account closure is necessary following *expiration* and when an account falls into *deficit* in order to prevent further charges.

Once an account is closed, charges made against it are transferred to a cost-share account (See Section IV, Part D).

To reactivate a closed account, the PI must forward verifiable documentation of funding or extension of end date to OSPR and/or OGA.

X. CSU Financial Reports

A. Gift and Grant Report

The Gift and Grant report is an on-line report, accessible with a CSU ID number and password* through the internal CSU home page (<https://viking.csuohio.edu/wdb/plsql/vikinginternal.signon?>). It can be printed as often as needed by the PI and/or his/her department staff as an aid for fiscal management of the project. **At least monthly review of this statement and a review of monthly payroll expense statements (received by unit Fiscal Officers) is critical to ensure that expenses are appropriately charged and that all anticipated expenses have been charged as expected.**

The Gift and Grant report provides details of charges by month, fiscal year, and to date. However, the report does not always reflect all expenses incurred at any given time. There is often a two-week to one-month lag in the reflection of certain expenses such as salary. Also, the report cannot “predict” expected costs that have not yet been committed. Relying solely on these reports as a guide to the

**Contact the Help Desk at X-5050 or callcenter@csuohio.edu for logon assistance*

funds remaining in the account can lead to over-expenditures and can result in poor long-term fiscal management.

The responsible individual (PI or College Fiscal Officer/Budget Manager) should maintain a running log of expenses.

B. Transaction Register

The Transaction Register is a detailed report of income and expenses. It is updated as charges are incurred and should be used as a tool for diligent grants management and administration. This report can be accessed at: (<https://viking.csuohio.edu/wdb/plsql/vikinginternal.signon?>).

XI. Grant Closeout Procedures

For those projects that require sponsor financial reports, the OGA will submit a preliminary report of expenditures to the PI/Budget Manager for review and approval. This report is the “Grant Recap Sheet” (See Appendix 3).

A. Grant Recap: Procedure for Awards in the Final Year of Funding

1. The Grant Recap Sheet is sent by the OGA to the PI/Budget Manager on a BLUE form. The recap sheet summarizes expense activity for the reporting period and includes a space for any adjustments, such as the removal of after end date charges, unallowable expenses, over expenditures, etc. This form also notes items that must be addressed prior to closeout such as unexpended balances, commitments, and/or unobligated balances.
2. The Grant Recap Sheet is issued 45 days after the end date of the grant. It must be returned to OGA within 10 working days of its issuance. The PI/Budget Manager should review the preliminary report and forward any adjusting entries and/or supporting documentation necessary to complete the report.* If additional adjustments are anticipated, the PI/Budget Manager should indicate so on the appropriate section of the recap sheet and attach documentation. If someone other than PI completes the recap, both the completing party and the PI must sign the sheet. If only the PI completed the recap sheet, only he/she need sign it.
3. Upon receipt of the approved report, OGA prepares the final financial report. A copy of the final report is sent to the PI.
4. If unexpended funds must be returned to the sponsor, OGA requests that Accounts Payable prepare a check, provided all agency funds have been received, and forwards it along with the report to the sponsor.

Federal cost principles state that transfer of costs from one budget period to the next solely to cover cost overruns is not allowable. Additionally, costs charged to a sponsored agreement near the end of the project with the sole intent to spend the balance will be determined to be unreasonable and therefore are unallowable.

*(i.e., all expenses charged to the account after the end date will require documentation).

B. Procedure for Non-Competing (and renewed or extended) Awards

1. The Grant Recap Sheet is sent to the PI/Budget Manager on a YELLOW form. The OGA prepares the Grant Recap Sheet report using the final month's expense statement and includes only those adjustments applicable to the current budget year.
2. If FUNDS REMAIN (after adjustments) at the end of the budget year the Recap sheet will note the carryover amount. When carryover EXCEEDS 25% of the award, the PI must provide justification of the carryover.
3. If COMMITMENTS appear on the final month's statement no action is needed, as the grant account number remains the same.
4. **If recap sheets are not returned in a timely manner, OGA will take appropriate action to obtain the information (See Appendix 4).**

XII. CLOSELY RELATED WORK

When salaries and/or other activities are supported by two or more sources, issues arise as to how costs should be allocated among the sources of support. If a cost benefits two or more projects or activities in proportions that can be determined, the cost should be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, the costs may be allocated to benefited projects on any reasonable basis.

Where to get Assistance:

For guidance on using this Manual, email or call Teri Kocevar at m.kocevar@csuohio.edu , X4567, or George Chromik at g.chromik@csuohio.edu , x3697.

Appendix 1:

Appendix 1: 90-Day Certification Calendar

<u>Present Month</u>	<u>Prior To</u>
January	October
February	November
March	December
April	January
May	February
June	March
July	April
August	May
September	June
October	July
November	August
December	September

Appendix 2: Federal Agency Guidelines and Forms

U.S. Government Office of Management and Budget (OMB) Circulars

Refer to website <http://www.whitehouse.gov/omb/index.html>

Public Health Service (PHS)

For further detail on allowable expenses charged to PHS grants (includes The Alcohol, Drug Abuse, and Mental Health Administration, (ADAMHA), the Centers for Disease Control, (CDC), the Food and Drug Administration (FDA), the Health Resources and Services Administration (HRSA), the National Institutes of Health (NIH), and the Agency for Health Care Policy and Research (AHCPR) and other PHS agencies and Institutes), see website <http://grants1.nih.gov/grants/policy/gps/8postnew.htm>.

US Department of Education (USDE)

<http://www.ed.gov/offices/OCFO/grants/edgar.html>

National Aeronautics and Space Administration (NASA)

See section B at website <http://ec.msfc.nasa.gov/hq/grcover.htm>

National Science Foundation (NSF)

http://www.nsf.gov/home/grants/grants_gac.htm

Various Federal Funding Agencies and Forms

Most federal and some non-federal agency links can be found at <http://www.ncura.edu/resources/agencies.htm>. Forms include standard PHS 398 forms for National Institutes of Health proposals; SF-424 for US Department of Education and other federal-wide grant programs.

Appendix 3: Grant Recap Sheet

Grant Recap Sheet: End of Year Balance, Non-Competing Renewal

Account #: _____

Budget Period: _____

Account Name: _____

Line Expense	Expense Category	Budget	Expenses as of _____	Adjustments by OGA's	Adjusted Total	Final Adjusted Total
0100	Salaries					
0180	Consulting					
0200	Fringe					
0300	Supplies					
0320	Computers					
0400	Travel & Conf					
0500	Information & Comm.					
0600	Maintenance Exp					
0700	Miscellaneous					
0900	Equipment					

* Controllers' Adjustment Column = Encumbered Salary, Fringe and Indirect.

Approval of Unused Funds:

Unobligated Balance \$\$ _____

Greater than 25% of the award YES/NO

Prepared By: _____

(If yes is circled please provide justification of carryover on a separate page)

Date: _____

Grant Reviewed _____

PI Signature _____

Appendix 4: Grant Recap Follow-ups

Follow-Up Memo #1

Cleveland State University
Office of the Controller
(216) 687-3696

MEMORANDUM

To: Department Chair
Project Director/Principal Investigator
Budget Manager

From: Beverly Freeman, Senior Grant Accountant

Date: XXXX, XX, 200_

CC: George Chromik, Assistant Controller
Teri Kocevar, Budget Analyst, OSPR

Please be advised that the following federal grant _____ expired on _____.

The project director on this grant, _____, and the Budget Manager, were provided with a grant recap sheet on _____, which was to be completed and returned to me by _____. As of this date, I have not received this grant recap information. Copies of the memo and recap sheet are attached for your reference.

Please be advised that this office will take further action if the recap sheet is not completed and returned to me by _____. Non-compliance could result in grant related expenditures being charged to departmental hard dollar accounts.

Please call me at X3696 if you have any questions.

Follow-Up Memo #2

**Cleveland State University
Office of the Controller
(216)687-3696**

M E M O R A N D U M

**To: Area Dean/Vice President
Department Chair
Project Director/Principal Investigator
Budget Manager**

From: Beverly Freeman, Senior Grant Accountant

Date: XXXX, XX, 200_

**CC: George Chromik, Assistant Controller
Teri Kocevar, Budget Analyst, OSPR**

Please be advised that the following federal grant _____ expired on _____.

The project director on this grant, _____, the Budget Manager, and the Department Chairperson, were provided with a grant recap sheet on _____, which was to be completed and returned to me by _____. As of this date, I have not received this grant recap information. Copies of the memo and recap sheet are attached for your reference.

Please be advised that this office will take further action if the recap sheet is not completed and returned to me by _____. Non-compliance by _____ will result in grant related expenditures being charged to departmental hard dollar accounts.

Please call me at X3696 if you have any questions.

Final Follow-Up Memo

Cleveland State University
Office of the Controller
(216)687-3696

M E M O R A N D U M

**To: Brian Cook, Associate V.P for Business
Area Dean/Vice President
Department Chair
Project Director/Principal Investigator
Budget Manager**

From: George Chromik, Assistant Controller

Date: XXXX, XX, 200_

**CC: Mark Tumeo, Vice Provost for Research
Kathryn Watkins, Director, OSPR
Teri Kocevar, Budget Analyst, OSPR**

Please be advised that the following federal grant _____ expired on _____.

The project director on this grant, _____, the Budget Manager, and the Department Chairperson, were provided with a grant recap sheet on _____, which was to be completed and returned to me by _____. As of this date, I have not received this grant recap information. Copies of the memo and recap sheet are attached for your reference.

At this point, this office must take action to file the final financial report for this grant. Outstanding charges of _____ will be charged to _____ department's hard dollar account to maintain compliance with sponsor guidelines and reporting requirements for this grant.

**Appendix 5: Grant Recap Sheet—
End of Year Balance, Non-Competing Renewal**

**GRANT RECAP SHEET
END OF YEAR BALANCE
NON-COMPETING RENEWAL**

Account #:

Budget Period: 9/1/01-8/31/02

Account Name:

Line Expense	Expense Category	Budget	Expenses as 8/31/02
0100	Salaries		
0180	Consulting		
0200	Fringe		
0300	Supplies		
0320	Computers		
0400	Travel & Conf		
0500	Information & Comm.		
0600	Maintenance Exp		
0700	Miscellaneous		
0900	Equipment		

* Controller's Adjustment Column = Encumbered Salary, Fringe and Indirect.

**Used the attached form to list any adjustments/journal entries/ additional expenses to be charged to the grant.
Appropriate back up must be included. (copy of purchase req/SOF/payroll expense report, etc.)

Prepared By: _____

Date: _____

Grant Reviewed

PI Signature: _____

Date: _____

Appendix 6: Fiscal Officers

COLLEGE FISCAL OFFICERS COMMITTEE 2002-2003 MEMBERSHIP LIST (AS OF JUNE 11, 2003)

Janice Anderson
Engineering
SH 104
x5340
j.c.anderson@csuohio.edu

Paul Bellini
Engineering
SH 104E
X6899
p.bellini@csuohio.edu

Jack Boyle
Business Affairs & Finance
RT 1204
X3673
j.boyleIII@csuohio.edu

Sandy Catanese
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