This Departmental Administrator Training Manual is to assist you and give you guidance in your day-to-day fiscal responsibilities as budget manager in your department for sponsored project funds. This guide is not all inclusive in relation to policies, procedures, and form submission. Procedures could change at any time in the future. The Office for Sponsored Programs, Research Compliance, and Contract and Grant Accounting are always available to assist with any questions, clarification, and/or issues that may arise as you manage sponsored project funds.

(Revised June 2017)
Table of Contents

Each policy or procedure has a specific purpose or information.

- Budget Procedures for Grants and Contracts
- Cost Sharing Policies, Procedures and Instructions
- Cost Transfer Policy
- Effort Reporting Policies and Procedures
- Extra Compensation/Supplemental Pay Policy
- How to Prevent and Resolve Deficit Budget Balances
- Institutional Base Salary for Sponsored Projects
- Minimum Allowance PI Effort
- On/Off Campus Facilities & Administrative (F&A) Rates Application
- Participant Support Costs
- Service Center Policy
- Signature Authority Policy
- Subrecipient Monitoring Policy
- Travel Charges to Sponsored Projects – Tips & Pointers
- Tuition, Stipends, and Other Student Payments
- Animal Subjects (IACUC)
- Conflict of Interest
- Export Control
- Health and Safety of Human Participants (IRB)
- NIH Public Access Policy
- NSF Postdoctoral Mentoring Activities
- Scientific Misconduct

B. Office for Sponsored Programs (OSP) ......................................................................................................................... 8

- New Award Set Up Sheet ......................................................................................................................................................... 9
- International Coordination Sheet .................................................................................................................................................. 10
- Cost Sharing Authorization Form .................................................................................................................................................. 13
- Minimum PI Effort/CS .............................................................................................................................................................. 15
- Justification for Direct Charging of a Normally Indirect Cost ................................................................................................. 16
- Subrecipient and Contractor Determination .............................................................................................................................. 18
- Advanced Spending Authorization ........................................................................................................................................... 19
- ASA Budget ........................................................................................................................................................................... 20

C. Research Compliance ................................................................................................................................................................. 21

- Conflict of Interest ................................................................................................................................................................. 22
- Animal Subjects (IACUC) ......................................................................................................................................................... 23
- Export Control ........................................................................................................................................................................ 23
- Responsible Conduct of Research (RCR) ................................................................................................................................. 23
- Health and Safety of Human Participants (IRB) .................................................................................................................... 24
D. Contract and Grant Accounting ................................................................. 25
   New Award Notice ......................................................................................... 26
   Budget Samples ............................................................................................. 27
   Contract and Grant Signature Authorization Delegation Form ................................................................. 31
   End Date Notification ..................................................................................... 32
   Close out Notification ..................................................................................... 33
   Cost Transfer Justification Form ..................................................................... 34
   Effort ................................................................................................................ 35

E. Various Forms ............................................................................................. 36
   Daily Cash Transmittal ................................................................................... 38
   Departmental Administrator Cheat Sheet ..................................................... 39
   Departmental Award Closeout Check List ................................................... 41
   Departmental Transfer Authorization Form (DTA) ......................................... 42
   Entertainment Expense Form ......................................................................... 43
   Independent Contractor/Professional Services ............................................. 44
   Journal Entries Form (Journal Voucher) ....................................................... 47
   Miscellaneous Disbursement Voucher (MDV)/Sub Invoice Payment ............ 48
   Personal Action Form .................................................................................... 52
   Petty Cash Form ............................................................................................ 55
   Procurement Services .................................................................................... 57
   Purchasing Card Transaction ......................................................................... 58
   Purchasing Requisition .................................................................................. 59
   Student Tuition ............................................................................................... 60
   Student Stipends, Scholarships, and Fellowships ......................................... 62
   Travel Vouchers .............................................................................................. 63
This section contains helpful information concerning Research Administration Policies and Procedures. The intent is not to restate the policies but to give you information that will assist you in understanding the purpose of each policy and to assist you in your duties as a budget manager for your department.

The Office for Sponsored Programs (OSP) encourages Research, Instruction and Public Service through support of faculty and University personnel in the pursuit and administration of externally funded grants and contracts, in compliance with the requirements established by Federal and State laws, sponsor rules and regulations and University policies and procedures. The main OSP website can be accessed at http://osp.ua.edu/.

The Office for Research Compliance (ORC) is to provide internal oversight on compliance relating to the performance of human and animal research, conflict of interest, scientific misconduct and export control. ORC emphasis is to ensure the rights and well-being of human and animal subjects, ensure regulatory compliance, support our investigators and staff, protect the University and advance science. The main ORC website can be accessed at http://osp.ua.edu/Research_compliance.html.

Contract and Grant Accounting (CGA) supports and assists University of Alabama Faculty and Staff involved in sponsored agreements in ensuring the University’s financial transactions comply with fiscal and reporting requirements as established by Federal and State law, agency regulations, University policies and procedures and GAAP. The main CGA website can be accessed at http://osp.ua.edu/contract_grantaccounting.html.
For convenience, a short summarized list of policies and procedures is provided below. Please review the entire version of the policies and procedures as the information below is just a guide to understanding the primary purpose of the policy. These policies and/or procedures can be accessed at [http://osp.ua.edu/policy_procedures.html](http://osp.ua.edu/policy_procedures.html).

- **Budget Procedures for Grants and Contracts** - A basic guide giving instructions for budget preparation, modification and management. This procedures document provides guidance on allocable, allowable and reasonable costs. It is the "go to" guidance in your day to day work, providing instructions and links to the most used policies and procedures for administering sponsored projects.

- **Cost Sharing Policies, Procedures and Instructions** - Cost sharing is defined as program or project costs not covered by the sponsoring agency. Cost sharing may include contributed effort, other University matching funds, unrecovered facilities and administrative costs (F&A, or indirect costs), and third-party in-kind contributions. Cost share funds should be spent first or in proportion with the sponsored grant (agency) funds. Cost share instructions will accompany any new award notification should cost sharing exist. Please review the policy for detailed instructions on budget changes.

- **Cost Transfer Policy** - A cost transfer is a shift of an expense to or from a sponsored project when that expense was previously charged elsewhere. Examples: transfer pre-award costs from a departmental fund, correction of a clerical error, reallocation of salary distribution to reflect actual effort. The cost transfer justification form should be attached to the journal entries or PAs when making a change to the sponsored project. Journal entries should include back up documentation of the original charge and a screen shot from Banner showing the fund where the charge cleared. Remember, any changes should be applicable to the sponsored project and a grant fund should never be used as a temporary solution for covering an expense.

- **Effort Reporting Policies and Procedures** - After-the-fact confirmation of salary charges is required by sponsoring agencies and provides assurance that the charges to the sponsored projects are reasonable in relation to the work performed. The University does this through Effort Reporting. The effort cycles are Fall (7/1 – 12/31), Spring (1/1 – 6/30) and Summer (5/16 – 8/15 for 9 month faculty). Effort reports will show sponsored funding and non-sponsored funding. When certifying these reports, the PI/CO-PI is only certifying the sponsored project funds reflected on the report, not the non-sponsored. It is important to reconcile your sponsored projects periodically and in a timely manner during the life of the project. This will catch payroll issues in a timely manner to ensure that when effort certification opens, corrections have been made to reflect the true effort spent on the sponsored project. Any effort correction is processed on a superseding PA along with a cost transfer justification form. This is also a good time to ensure that faculty and staff met their commitments to sponsored projects.

- **Extra Compensation/Supplemental Pay Policy** - Supplemental pay must be in the sponsored project budget and approved by the granting agency for allowability and must meet other University and Federal criteria. This approval normally happens during the proposal stage and should be a separate line item on the budget or written specifically in the budget justification. Supplemental pay should be approved in advance (before the PA arrives at the CGA office). This approval form is on the payroll website and should contain the Department Head, Dean and OAA signature. This approval should be attached to the PA. (It is not required for the SUMMER RESEARCH of nine-month faculty).

- **How to Prevent and Resolve Deficit Budget Balances** - Deficits occur when more funds are expended than the budget reflected in Banner. It is important to reconcile and monitor your funds as expenses are being processed. Reconciling: Do you have a system to keep a "checkbook" to reconcile against Banner and to know what is outstanding or anticipated to hit the funds? Do you know the amount of the funds left in the project? This is important at all times but extremely important toward the end of the sponsored project, when final invoicing is being processed by CGA. You will need to be able to identify outstanding items and to expedite them so that they clear in Banner in time for them to be included in the final invoice. Reconciling periodically and in a timely manner during the sponsored project period will ensure that there is no overspending, that charges are clearing Banner correctly, and that corrections can be made in a timely manner to reflect the actual, allocable charges of the sponsored activity.

- **Institutional Base Salary for Sponsored Projects** - Institutional Base Salary (IBS) is the compensation paid by the University for an Employee’s Appointment, whether that individual’s time is spent on research, teaching, administration, or other activities. IBS includes an individual’s regular salary (e.g. academic appointment) and salary/stipend from any additional assignment (e.g. chair of a department). The IBS does not include incidental, one-time payments. Also excluded from the IBS is salary paid directly to an individual by an organization outside the University.
- **Minimum Allowable PI Effort** - The University receives federal funding for a variety of research and other sponsored activities. The federal government has clarified that, except in very unusual circumstances, each federally funded project should have allocated to it some level of committed Principal Investigator/Project Director (PI/CO-PI) effort. The minimum allowable PI/CO-PI effort for UA is 1% of a PI/CO-PI’s salary. The 1% can be allocated and charged to each sponsored project or allocated and charged to the project’s related cost-sharing account.

- **On/Off Campus Facilities & Administrative (F&A) Rates Application** - another term used for F & A rate is indirect cost (IDC) rate. Sponsored projects may be conducted all on campus, off campus or both. This policy describes the circumstances under which each type rate is charged.

- **Participant Support Costs** – Funds awarded for participant support are not allowed to be realigned for other uses. The costs include the direct costs of items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects. Participants are not required to provide any service to the university in return for these support costs.

- **Service Center Policy** - A department/unit of the University that performs specific technical or administrative services primarily for the internal operations of the University and charges users for its services (such as Central Analytical Facility, Fleet, Printing, etc.). Federally funded projects may be charged no more than the cost of providing the goods or services.

- **Signature Authority Policy** - The Principle Investigator (PI/CO-PI) is the individual primarily responsible for management of his/her sponsored research project, including financial management. While it is acceptable and practical for the PI/CO-PI to have assistance in financial management, standards for delegation of signature authority to acquire goods and/or services purchased on sponsored project funds must ensure that the PI/CO-PI maintains oversight and only appropriate expenditures are approved. The delegate is not authorized to sign for approval of personnel action forms, effort certification reports and/or approval of sub-contractor payments. The signature authority form must reflect the original PI/CO-PI signature along with the delegate’s original signature when it is submitted to CGA.

- **Subrecipient Monitoring Policy** – This is a guide defining the roles and responsibilities of the PI, Office for Sponsored Programs and Contract and Grant Accounting related to monitoring expenditures and programmatic requirements of subrecipients.

- **Travel Charges to Sponsored Projects – Tips & Pointers** - This document is designed to assist departmental administrators as well as PIs in complying with guidelines concerning travel on sponsored projects.

- **Tuition, Stipends, and Other Student Payments** - Tuition is considered part of the institutional compensation package for a graduate research assistant and must be charged to the same fund as the PA for the student’s salary. If multiple funding sources are listed for payroll, then the tuition charge must be distributed in proportion to the distribution of the salary. The normal process for paying tuition is through the GATOPS. Out-of-state tuition is not directly charged to sponsored projects but is charged to cost share and funded centrally. Fellowship type sponsored projects will use the manual stipend and tuition fee forms to process payments based on the criteria in the award to the student.

**Research Compliance Policies and Procedures**

- **Animal Subjects** - Institutional Animal Care & Use Committee (IACUC) – oversees all animal research and instruction at UA in order to ensure that ethical regulatory and policy mandates governing the use of animals in research and instruction are met. Prior to initiating, modifying, or extending any research project that uses animals, Principal Investigators must submit an application to the Institutional Animal Care and Use Committee (IACUC) for review and approval.

- **Conflicts of Interest** - The University of Alabama (UA) realizes that actual or potential conflicts of interest may occur in the normal course of research and other sponsored activities. The key to identifying a conflict of interest is to evaluate whether there is a potential for improper personal gain or influence resulting from the dual roles the employee plays. Perceived conflicts of interest can be as harmful as real conflicts of interest. Therefore, it is UA’s policy that outside interests of an investigator should be reported. All researchers are required to submit an updated FCOI disclosure immediately as changes occur. The conflict of interest form is submitted through the Office for Research Compliance’s website.

- **Export Control** - It is the policy of The University of Alabama that, absent extraordinary circumstances, teaching, research, and service will be accomplished openly and without prohibitions or restrictions on the publication and dissemination of the results of academic and research activities. Certain federal regulations, however, may require the University to obtain permission from the Department of State, the Department of Commerce, or the Office of Foreign Assets Control before allowing foreign nationals to participate in research involving specific technologies or before sharing research information with persons who are not citizens of the United States or permanent resident aliens. These export control regulations have the potential to limit the research opportunities of University researchers and their students, affect publication rights, and prevent international collaboration in certain research areas. This also can affect traveling aboard with laptops, flash drives, hard drives, etc. that
have the potential to share research information.

- **Health and Safety of Human Participants** - The purpose of The University of Alabama's Institutional Review Board (IRB) is to ensure the safe and ethical treatment of humans as subjects in research, public service, and training programs. In accordance with federal and University regulations, it is required that the IRB review all research involving human subjects conducted at or sponsored by The University of Alabama regardless of the funding source. The University of Alabama’s IRB has a moral duty and obligation to protect human subjects prior to the commencement of any research study and to discontinue any protocol upon notification of irregular activity warranting such action. Submission is processed through the Office for Research Compliance website.


- **NSF Postdoctoral Mentoring Activities** - National Science Foundation (NSF) Grant Proposal Guide (GPG): Each proposal that requests funding to support postdoctoral researchers must include, as a supplementary document, a description of the mentoring activities that will be provided for such individuals. In no more than one page, the mentoring plan must describe the mentoring that will be provided to all postdoctoral researchers supported by the project, irrespective of whether they reside at the submitting organization.

- **Responsible Conduct of Research (RCR)** - is critical for excellence, as well as public trust in research. For that reason, education in RCR is considered essential in the preparation of future scientists and engineers. The RCR training requirements reflect our expectation that every graduate student and post-doctoral trainee be aware of academic standards and well-qualified to address the growing ethical challenges that arise when teaching or conducting scholarly research.

- **Scientific Misconduct** - The University of Alabama strives to create a research climate that promotes faithful adherence to high ethical standards in the conduct of research and scholarship without inhibiting the productivity and creativity of persons involved in research and/or scholarship. Misconduct or fraud in research or scholarship is an offense that damages not only the reputation of those involved but also that of the institution and the entire educational community.
The Office for Sponsored Programs (OSP)
New Award Set-Up Sheet

To: Contract & Grant Accounting

From: OSP Grant Specialist
OSP ???

Date: 2/27/2015

PI Name: Dr. Test

Agency: Agency 123
“Lifespan of Testing”

Proposal # YR-1234
(If NSF, DHHS, or STTR/SBIR Subcontract, is current Conflict of Interest Form on File? ___ yes ___ no)
(If Human Subjects or Animal Use Research, has IRB/ACUC approval been given? ___ yes ___ no)
(Will a subcontract be issued under this award? ___ yes ___x__ no)

Award Type: Contract / Subcontract / Agreement / Coop. Agreement / Grant / Supplement

Date Notice Received: 2/4/2015

Project Start Date: 12/1/2014 Project End Date: 7/31/2017

Reporting Requirements:

Special Requirements:

Financial account information (name and contact information for your assigned OSP Financial Analyst and the grant account number) will follow from Sponsored Programs Financial Services.

Cc: PI
Department Head
Departmental Administrator

This information is sent electronically from OSP to CGA with a copy of the award document attached. The Departmental Administrator should be copied in the email. Any special instructions or requirements should be listed on this form.
The Internal Coordination Sheet (ICS) is an electronic form for collecting necessary approvals and certifications related to a proposal. It is initiated by OSP then the PI/Co-PI is notified to complete certain sections and then it is routed to the department head, dean, etc. for approvals. Awards (including Advanced Spending Authorization) are not established without an ICS form. All compliance checks must be reviewed and approved prior to the award being submitted to CGA for setup in Banner.
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- ☐ Radioactive Materials Type: Activity: |
- ☐ Chemicals and/or Chemical Materials Type: |
- ☐ Animal Importation Species: Importing Location: |
- ☐ Controlled Substance Type: Agency: |
- ☐ Biological Materials Agents/Pathogens Human Blood, Fluid, Tissue Recombinant DNA Synthetic Nucleic Acid Other Biological Material |
- Person Contacted at (EHS): Date Contacted: |

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<th>Other Review Areas</th>
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<tr>
<td>For Use by The Office for Sponsored Programs Only</td>
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<td><strong>CSP Reviewer</strong></td>
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<tr>
<td><strong>Cynthia Hope</strong></td>
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<tr>
<td>Assistant Vice President for Research</td>
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<tr>
<th>Basic Information</th>
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<tr>
<td><strong>Proposal Title:</strong> TEST: Research on Sidewalks in Alabama</td>
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<tr>
<th><strong>PROJECT DIRECTOR/PRINCIPAL INVESTIGATOR INFORMATION</strong></th>
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<tr>
<td><strong>Prefix</strong></td>
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<tr>
<td>Dr.</td>
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<td>Departmen Name: Civil, Const. &amp; Environ. Eng.</td>
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<td>2015-09-30</td>
<td>320107.00</td>
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<th><strong>First Period Total</strong></th>
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<td>2014-06-06</td>
<td>2014-08-31</td>
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<tr>
<th><strong>Sponsor Name</strong></th>
<th><strong>Due Date</strong></th>
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<td>National Science Foundation</td>
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<tr>
<th><strong>Sponsor Type</strong></th>
<th><strong>Type Of Application</strong></th>
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<tr>
<td>Federal</td>
<td>Proposal</td>
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If Cost Share is required or voluntary cost share is authorized/approved, the following form is required to document approval and the appropriate source of funding (Banner FOAP). Cost share funding must be in place prior to expenditures in CGA.

## Cost Sharing Authorization Form

*The use of this form is NOT required unless cost sharing is presented in your proposal to the sponsoring agency.*

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<th>P.I.</th>
<th>Date</th>
<th>Department</th>
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<tr>
<td>School</td>
<td>Sponsoring Agency</td>
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Proposal Title

The proposed cost sharing is ☐ Mandatory or ☐ Voluntary

Voluntary cost sharing, regardless of cost sharing type, must be approved by the Vice President for Research before proposal submission.

<table>
<thead>
<tr>
<th>Type</th>
<th>$ Amount</th>
<th>Source (Banner FOAP #)</th>
<th>Authorizer’s Name</th>
<th>Authorizing Signature</th>
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For *Voluntary Cost Sharing*, evidence that cost sharing is a basis for competitiveness is required. Please attach the written statement from the grant application where voluntary cost sharing is encouraged or university commitment is encouraged or required; or, provide a compelling explanation, with evidence such as a case history, as to why voluntary cost sharing will increase the competitiveness of the proposal. An explanation that is not substantiated by evidence and/or which relies solely on the perception of the PI is not acceptable.

Comments

Chair ________________________  Dean ________________________

Vice President for Research ________________________
**Cost Sharing Type Definitions**

**Salary** – When the effort/time spent on the project is not charged to the sponsor it is contributed/cost shared effort. UA strongly encourages charging the committed percentage effort and related salary to the sponsored project. UA must assure sponsors that the commitment made in the proposal (including cost sharing) is met. UA provides this assurance for committed, contributed effort by requiring the related salary be charged to a cost share fund. Contributed salary for the academic year (or those with a 12-month appointment) will generally be funded from the salary budget released in the state fund. See [Institutional Base Salary for Sponsored Projects and related information](http://osp.ua.edu/policy_procedures.html) at http://osp.ua.edu/policy_procedures.html.

**Fringe Benefits** – Fringe benefits on the portion of salary contributed as cost shared effort. The contributed fringe benefits are calculated at the same rates as the benefits charged to sponsored projects, [http://osp.ua.edu/fringe.html](http://osp.ua.edu/fringe.html). No FOAP is needed as contributed fringe benefits are generally paid by central administration.

**Tuition** – Graduate Research Assistants receive tuition (tuition remission) in addition to salary and the student health benefit (see Fringe Benefits, above) as part of their compensation, [http://osp.ua.edu/Tuition_Stipends_March_2007.pdf](http://osp.ua.edu/Tuition_Stipends_March_2007.pdf), which may be used to satisfy a cost share requirement if allowed by the sponsor. As UA does not charge the out-of-state portion of tuition remission to sponsored projects, a FOAP is not needed for the out-of-state portion paid by central administration.

**Facilities & Administrative (F&A or Indirect) Costs** – UA’s federally negotiated rate is applied to the Modified Total Direct Cost of the project unless the sponsoring agency restricts or limits the amount of F&A cost it will reimburse, [http://osp.ua.edu/Proposal_administration.html](http://osp.ua.edu/Proposal_administration.html). Contributed F&A is determined by subtracting the F&A requested from the sponsor from the F&A calculated using the negotiated rate. Contributed F&A may only be used to meet a cost sharing commitment if approved in advance by the agency (e.g., proposed in the budget and accepted). No FOAP is needed.

**Other UA Contributions** – Other project costs not proposed to be paid by the sponsor that require funding. Other contributions may come from internal University funds or funds received from another, non-federal, external sponsor in support of the project. Please provide a breakdown and explanation in the comments box shown below.
Approval for Exception to Minimum PI Effort/Cost Sharing of Effort

A 1% PI effort is allowed as cost share under the exception to the University's cost sharing policy found in the Minimum Allowable PI Effort Policy.

Name of PI:
Department:
School:

Name of Proposal:
Funding Agency to whom Proposal is being submitted:

Does the funding agency allow for a portion of your salary to be requested from the funding agency in your proposed budget?

_____ yes  _______ no

What is the dollar amount associated with this 1% of effort?

Reason for Requesting an Exception:

Please provide the Department Account number from which the cost sharing dollars will be provided:

Required Signatures (the PI must obtain these signatures prior to submission of this form to OSP):

Principal Investigator: ________________________________

As department chair I support this exception and will transfer the salary amount identified in this document into an approved cost sharing account

Department Chair: ________________________________
Date: ________________________________

Required Signatures (OSP obtained signatures)

Vice President for Research: ________________________________
Date: ________________________________

Executive Provost: ________________________________
Date: ________________________________
Justification for the Direct Charging of a Normally Indirect Cost
Under Uniform Guidance 2 CFR 200

This form is to be used to document the justification for charging directly to sponsored grants and contracts the types of expenditures considered normally indirect costs by the Federal government and the University. Additional information about normally direct and indirect costs can be found in the University’s Budget Procedures for Grant and Contracts at http://osp.ua.edu/policy_procedures.html.

Principal Investigator/Project Director _____
Proposal/Project Title _____
Sponsoring Agency _____

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR 200, state that “it is essential that each item of cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect (F&A) cost in order to avoid possible double charging of Federal awards.” (200.412)

Please indicate below the type(s) of costs that may be appropriate as a direct charge to your project. Justification must include a description of the different purpose and/or circumstances.

---

**SALARIES OF ADMINISTRATIVE AND CLERICAL STAFF**

§ 200.413 Direct costs... (c) The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

1. Administrative or clerical services are integral to a project or activity;
2. Individuals involved can be specifically identified with the project or activity;
3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
4. The costs are not also recovered as indirect costs. (i.e. the purpose of the activity and/or circumstances are different than when the activity is charged to departmental operating funds).

☐ Based on the criteria above, it is appropriate to charge to this project salaries and benefits related to activities that are normally considered administrative or clerical in nature. I have attached written approval from the awarding agency or the costs were approved as part of the proposed budget, where they were included and described.

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**SALARIES OF PROJECT MANAGEMENT STAFF**

§ 200.430 (f) Allowable activities. Charges to Federal awards may include reasonable amounts for activities contributing and directly related to work under an agreement, such as... developing and maintaining protocols (human, animals, etc.), managing substances/chemicals, managing and securing project-specific data, coordinating research subjects...

☐ Based on the criteria above, it is appropriate to charge to this project the allocable salaries and benefits of staff classified as administrative or clerical as they are attributable to project management activities such as those described above. These costs are included and described in the proposed budget or I have attached a detailed narrative justifying the proposed exception.
Justification for the Direct Charging of a Normally Indirect Cost
Under Uniform Guidance 2 CFR 200

GENERAL PURPOSE EQUIPMENT
200.439(b)(1) Capital expenditures for general purpose equipment... are unallowable as direct charges, except with the prior written approval of the Federal awarding agency or pass-through entity.

200.48 General purpose equipment means equipment which is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles.

Based on the criteria above, it is appropriate to charge to this project the allocable share of costs for general purpose equipment essential to the performance of the project. I have attached written approval from the awarding agency or the costs were approved as part of the proposed budget, where they were included and described.

GENERAL PURPOSE SUPPLIES AND SERVICES
Appendix III to Part 200— B.6.b.(2) items such as office supplies, postage, local telephone costs, and membership must normally be treated as indirect (F&A) costs.

413(a) ...Direct costs are those costs that can be identified specifically with a particular final cost objective... or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs.

Based on the criteria above, it is appropriate to charge to this project allocable:

- Office supplies (including general use computing devices and peripherals)
- Postage
- Local telephone costs
- Memberships

These costs are included and described in the proposed budget or I have attached a detailed narrative justifying the proposed exception.

SPECIAL PURPOSE COMPUTING DEVICES
200.453(c) Materials and supplies used for the performance of a Federal award may be charged as direct costs. In the specific case of computing devices, charging as direct costs is allowable for devices that are essential and allocable, but not solely dedicated, to the performance of a Federal award.

Based on the criteria above, it is appropriate to charge to this project the allocable share of costs for computing devices essential to the performance of the project. These devices will not be used as general purpose office supplies. I have attached written approval from the awarding agency or the costs were approved as part of the proposed budget, where they were included and described.

I understand the restrictions on the direct charging of normally indirect costs. The types of costs, indicated above, that will be charged directly to this project are allowable as direct costs and any charges will also be allocable and reasonable. Please sign below and submit to your Grant Specialist in the Office for Sponsored Programs.

Signature: ___________________________ Date: ______________
Principal Investigator/Project Director

The University of Alabama
SUBRECIPIENT AND CONTRACTOR DETERMINATION

OMB Uniform Guidance, 2 CFR 200 section 200.330 requires a case-by-case determination of whether an agreement “casts the party receiving the funds in the role of a subrecipient or a contractor.” This form will be used by the University to document this required determination.

- **Subrecipient** – An entity that will carry out part of an award received by the University.
- **Contractor** – An entity from which the University will purchase goods or services for its own use in carrying out the award.

Name of Organization: ________________________________

Type of Organization: (i.e. nonprofit, for-profit, individual) ________________________________

PI/Sponsor: ________________________________

Check all that apply. This assessment should be considered in determining the type of agreement.

**SUBRECIPIENT**

- Will carry out a portion of the award (e.g. conduct research)
- Will be responsible for programmatic decision making
- Will have performance measured in relation to meeting objectives of the program

**CONTRACTOR** (e.g. Professional Service Agreement, Purchase Order)

- Provides similar good/services to many different purchasers within normal business operations
- Provides goods/services that are ancillary to the project (supports the primary activity)
- Operates in a competitive environment

NOTE: A subrecipient has responsibility for adherence to applicable program requirements and must certify that it has an active and enforced, PHS compliant, Financial Conflict of Interest policy or agree to follow UA’s policy.

**Determination**

Judgment must be used in determining whether an entity is a subrecipient or a contractor. The substance of the relationship is more important than the form of the agreement.

Based on the checklist and the substance of the relationship, the organization is determined to be a:

- **Subrecipient**
- **Contractor**

Principal Investigator ________________________________ Date ________________________________

Office for Sponsored Programs ________________________________ Date ________________________________

If you have any questions, please feel free to contact the Office for Sponsored Programs at 348-5152.
If the sponsored project fund/award is in process by the agency but not received by UA and expenditures are needed before it will be received, please process an ASA to lower the number of cost transfers. Please remember the agency’s policies/procedures when calculating your budget.

Office for Sponsored Programs
ADVANCE SPENDING AUTHORIZATION

Funds will not be established in Banner without a complete, approved Internal Coordination Sheet.

Principal Investigator:    Johnny Rocket Hudson    Department:    Contract and Grant

Funding Agency:    Peppermint Concrete Manufacturing

Project Title:    TEST: University Research of SIDEWALKS

Is the award for a new proposal:    ☐ Yes    ☐ No (If no, complete next question)

If the award is a continuation or supplement, indicate the current Banner Grant/Fund #:

The anticipated award is to begin 06/06/14 and end 09-30-15 Total funds anticipated $ 250,000

Request to spend is for the period 08/16/2014 to 12/31/2014 in the amount of $ 39,732.00.

*A budget, which should be prorated to the period requested, is required for establishment of a Fund in Banner.

Description of request and justification: 2 Graduate Research Assistance payroll, tuition, and health care. Purchase supplies to begin sidewalk testing that the Graduate Assistance will run and monitor. Fall 2014 Semester. See attached Budget etc.

Certification and Approvals

NOTE: Initiation of project activities, including expenditure of funds, prior to satisfaction of all compliance requirements may result in reportable conditions, loss of research data and/or disallowance of funds expended. It is the PI’s responsibility to identify potential compliance requirements and address those with the Office for Research Compliance. The Department and College will be responsible for funding any disallowed costs.

PI:
An urgent need exists to expend funds for the benefit of the project prior to receipt of a fully executed award. Any applicable compliance requirements (e.g. COI, IRB, IACUC, Export Control) have been appropriately addressed.

Principal Investigator    Date

Department:
☐ In the event that the award described above is not received, or does not coincide with the period of performance identified above, I will provide funding for any losses incurred as a consequence of the approval of this request.

☐ I am unable to provide funding for losses if incurred as a consequence of the approval of this request. However, I endorse the request and recommend its approval by the Dean.

Department Head    Date

College/School:
☐ The Department has agreed to provide funding for this project in the event that the award is not received or does not coincide with the anticipated performance period. I concur with this action.

☐ The Department has endorsed this request but is unable to provide funding for losses incurred as a consequence of the approval of this request. I concur with the recommendation and will provide such funding if required.

☐ Neither I nor the Department endorses this request and we will not pay for losses incurred if this research/project is not funded.

☐ The Dean’s office endorses this request but does not have funds to cover losses if incurred.

Dean, Director    Date

Office for Research:
☐ Approved    ☐ Disapproved

Cynthia Hope    Date
Assistant Vice President for Research
Budget Detail Sample: (ASA Attachment if needed)

Description of request and justification: 2 Graduate Research Assistance payroll, tuition, and health care. Purchase supplies to begin sidewalk testing that the Graduate Assistance will run and monitor. Fall 2014 Semester. See attached Budget etc.

<table>
<thead>
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<tr>
<td>Subtotal 2</td>
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</table>

ADVANCED SPENDING NOTE GUIDE:

This form can be processed when an award may not be fully executed yet for C & G Accounting to set up the fund with the $$$ budget amount in banner. ASA are applicable also in the event you are waiting on an amendment or cost/no cost extension. You can fill out the advanced spending form and attach email/letter from the agency that shows intent of funding and that the award is official and attach a budget or prorated budget you are requesting to set up on the advanced spending form. Any information needed that you may not have to fill in the form can be found through your PI as the first point of contact and then your contract specialist in OSP.

This must go through your approval process and then to OSP for final approval. Once approved, C & G Accounting will be notified to set up a fund number in banner and load the requested budget. If a prorated budget is set up, when the final steps of the award or finalized then the remainder of the budget will be loaded to the existing fund number that was established for the project listed in the advanced spending form. However, there is a chance that sometimes agency may not cover some or all of the advanced spending expenses and if that were to happen the department would have to fund those charges.

You may attach pages to the advanced spending form if needed.
This section will contain points of reference for information to assist PI/CO-PIs in ensuring they maintain and adhere to compliance rules and regulations as they propose, manage, and conduct research on behalf of The University of Alabama. Please be sure to view the full detail policies and procedures for Research Compliance at http://osp.ua.edu/Research_compliance.html.
Financial Conflict of Interest

- Actual or potential conflicts of interest may occur in the normal course of research and other sponsored activities at a vibrant university.

- Do not necessarily represent any impropriety by employees if disclosed and properly managed.

- The key to identifying a conflict of interest is to evaluate whether there is a potential for improper personal gain or influence resulting from the dual roles the employee plays.

- **Perceived conflicts of interest can be as harmful as real conflicts of interest.** Therefore, it is UA’s policy that all outside interests of an investigator should be reported.

Annual Disclosure (Statement of Financial Interest)

Who needs to disclose?
Anyone who is responsible for the design, conduct, or reporting of federally-funded research, regardless of his/her title or role on the project or the receipt of funding must submit a disclosure. This definition includes adjunct faculty, students, volunteers, subcontractors, consultants, collaborators, research coordinators, research assistants, and other research staff.

When is a disclosure?
Any new researchers are required to submit an FCOI disclosure at the time of submission of proposals for any federal funding. All existing researchers are required to renew their FCOI during the annual disclosure period, currently September 1st - 30th. All researchers are required to submit an updated FCOI disclosure immediately as changes occur.

What happens if an annual disclosure is not completed?
- grant proposals and contracts may not be submitted if you are listed as personnel
- funds from grant or other sponsored program awards will not be distributed
- IRB and IACUC will not release the final letter of approval
- other disciplinary action as required by federal regulation
- the granting or sponsoring agency will be notified, if applicable

More information may be found at [http://osp.ua.edu/site/FAQs.pdf](http://osp.ua.edu/site/FAQs.pdf)


Training
Training is required every four years or when the UA FCOI policy changes. [http://grants.nih.gov/grants/policy/coi/tutorial2011/fcoi.htm](http://grants.nih.gov/grants/policy/coi/tutorial2011/fcoi.htm)

For training, log into MyBama, go to the Research Tab and click on CITI Program under Training. For more details, refer to website at [http://osp.ua.edu/site/RC_CoI.html](http://osp.ua.edu/site/RC_CoI.html)
Institutional Animal Care and Use Committee (IACUC)
If animals are involved, approval is necessary. See http://osp.ua.edu/site/iacuc.html for more information concerning IACUC.

What are Export Control regulations?
Export Control Laws (ECLs) prohibit the unauthorized “export” of certain controlled ITEMS, INFORMATION OR SOFTWARE to foreign person or entities in the U.S. and abroad. ITEMS - tangible things, equipment or hardware INFORMATION -Technical Data such as models, formulae, engineering designs or Technical Assistance such as training or instruction SOFTWARE - computer programs or micro-programs in either “Source Code” (programming statements) or “Object Code” (machine-readable instructions)

What qualifies a Foreign Person?
- Individuals in the US with non-immigrant status (H-1B, F-1, J-1)
- Any branch of a foreign government
- Any foreign corporation or group that is not incorporated or organized to do business in the U.S.
- The term “Foreign” does not include US Citizens, lawful permanent residents, resident aliens, refugees etc.

International Travel on some awards may:
- Prohibit foreign travel
- Require pre-authorization for each trip
- Restrict the number of trips that can be taken
- Restrict the number of travelers on an authorized trip
- Set a maximum dollar value per trip
- Allow attendance to a conference to present research, but not just for the purpose of “staying current in the field”
- Limit travel to a specific destination or purpose
- Specify maximum meal, mileage or other cost rate

Responsible Conduct of Research (RCR)
- NIH - In 1990, National Institutes of Health began requiring institutional training grant applications to describe formal and informal activities related to instruction on the Responsible Conduct of Research (RCR) which should provide instruction in scientific integrity and/or the responsible conduct of research.
- NSF -In August 2007, the America Competes Act was signed into law which mandates Responsible Conduct of Research training and a mentoring plan for Postdoctoral researchers for NSF funding.
- For training, log into MyBama, go to the Research Tab and click on CITI Program under Training. For more details, refer to website at http://osp.ua.edu/RCR.html.
What is the Institutional Review Board (IRB)?

- The IRB is a University Committee that reviews, approves, and monitors human subjects research
- The existence of the IRB is required by the federal government because UA receives federal research money

Purposes of the IRB

- To protect the health, welfare and rights of HUMAN research participants
- To review and approve all UA research with human participants
- To monitor ethical conduct of research
- To educate the UA community as well as the outside community about ethical research and research rights

Ways to Submit the IRB Application

Our office receives protocol submissions via the following methods:

- Email
- Traditional Mail
- eProtocol Submission (online submission system)
  http://eprotocol.ua.edu:8080/hs/?sa=Online+Protocol+Submission
  Please note: In order to use the eProtocol system you will need to request a user ID and password from rscompliance@fa.ua.edu.

The Review Process

- Applications for Human Subjects Research fall into three categories:
  - Exempt Review
  - Expedited Review
  - Full Board Review
  Please note: The type of review that an application receives is determined within the Office for Research Compliance, but researchers may request a particular type of review.
Contract and Grant Accounting (CGA)
The department will be emailed the New Award Notification along with how the budget is applied in Banner. The form contains important information such as project dates, cost share (if applicable), IDC (F&A) rates, and other information specific to this sponsored project, including budget restrictions. Contract and Grant Funds will begin with 2, 7, 14, 17, or 19.

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Office of Sponsored programs  
Financial services  
Award Information

Date: Monday, June 30, 2014  
To: Johnny Rockey Hudsonon  
Darlene Beach  
- Sponsored Programs Administration  
Dr. Carl A. Pilkert (e-mail notification)  
(e-mail notification)

From: Contract and Grant Accounting  
Tammy Hudson, Accountant  
thudson@ua.edu or 348-8117

The Following information is to be used as a follow-up to the notification of award you received via e-mail. If you did not receive such notification we apologize. Please let the appropriate Accountant (above) know so that we will be prepared to notify you electronically in the future.

The following award information is given for:

```
Fund: 27512 Organization: 702202 Program: 200  
Sponsor: SJD 13450  
Title: TEST: Research on Sidewalks in Alabama  
Cost Sharing: None 77512
```

Information which will assist you in administering this contract or grant:

```
Sponsor’s #: SJD 31450  Proposal #: 14-0145  
Award Amount: $142,256.87  
Start Date: 6/6/2014 End Date: 9/30/2015  
F&A Rate (Indirect Cost): 44.5%  
Changes above 25% are considered a change in scope.

Type of Award: Cost Reimbursable  
Funding Type: County  
Choose if Fixed Price
```

Normally indirect costs require the completion of a Direct Charge Justification (DCJ) form, signed by the PI, Dean of the school, in addition to other documentation requirements for an allowable charge (reasonable, allocable and allowable). Rules and Regulations concerning normally indirect items being charged directly to the grant:

Charges to this grant fund for normally indirect costs WILL NOT be permitted unless they meet the requirements of, and are documented as outlined in the Cost Accounting and Other Financial Services Policies.

Your New Budget Is Attached

Box 870135 • 348-5592 • fax 348-5339
New Award Notification Budget Sample

The budget is set up based on the interpretation by the accountant of the information provided. If you have questions or concerns regarding the budget categories (regarding why the funds were set up in specific account codes), please contact your CGA accountant as soon as possible. It is best to discuss concerns early and at the beginning of the grant or as budget funds are added to prevent issues later on in the sponsored project.

TEST: Research on Sidewalks in Alabama
Pl: Johnny Rocket Hudson
Budget Period 06/6/2014-09/30/2015

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<th>A ct Title</th>
<th>Budget</th>
<th>Chart of Accounts</th>
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</table>
Minor budget changes may be allowed after the initial Banner set up (per your sponsored projects instructions). These budget changes are initiated by the department and processed in Banner on form FGAJVCD using rule code BD08. The header sheet, text screen, and the transaction summary screen should be printed, signed by the PI/CO-PI or proxy, and sent to CGA for final approval.

**BUDGET EXAMPLES:**

Note to remember: The total budget amount must always remain the same when re-arranging budgets unless the granting agency grants an increase to the budget. All examples below have a total budget of $76,470.

**Example 1**  
**ORIGINAL BUDGET:**

Original budget with IDC @ 44.5 % MTDC: To check IDC for MTDC, remember that MTDC is modified direct costs so equipment, tuition/scholarships and sub-contracts over $25,000 and of course IDC would be deducted from the base in order to check IDC. In the example below, take $76,470 minus 20,470 minus 10,000 = 46,000. Base of 46,000 times IDC rate of 44.5% = 20,470 which checks out and shows that IDC is correct.

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**Example 2:**  
**Re-arranging Equipment to Supplies:**

To re-arrange equipment to lab supplies: As a reminder, equipment carries no IDC but lab supplies does. Let's move $5,000 from equipment to supplies. So, take $5,000 and divide by 1.445 to get the amount to move into supplies and the remaining will go into IDC. ($5,000/1.445 = 3,460.21 to supplies and the remaining $1,539.79 to IDC)

<table>
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**Example 3:**  
**Re-arranging Salaries, Benefits to Equipment**

To re-arrange salaries and benefits to equipment: As a reminder, equipment carries no IDC but salaries and benefits do. Let's move $8,670 to equipment from salaries, benefits and IDC. ($8,670/1.445 = $6,000 so take $5,000 from salaries and $1,000 from benefits and the remaining comes from IDC which is $8,670-$6,000=$2,670)

<table>
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<td><strong>76,470.00</strong></td>
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If the New Award Notification has Cost Share (CS) associated with it, cost share instructions will be provided. CS funds will be in a fund starting with a 7 in Banner. Budget amounts should be moved to the 7 fund prior to expending or as PAs are completed. Benefits are funded automatically as salaries hit the fund. If tuition is on the grant and there is related Out-of-State (OOS) tuition funding, the OOS tuition is put on in the cost share and funded centrally.

**COST SHARE INSTRUCTIONS**

Fund Number: 27512

Cost Share: 77512

**COST SHARING BUDGET:**

(Please use this information to make your cost sharing appointments and/or expenditures.)

<table>
<thead>
<tr>
<th>Source of Funds</th>
<th>Name or Title</th>
<th>Acct Code</th>
<th>Amount</th>
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<tr>
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<tr>
<td>OAA</td>
<td>Fringe Benefits</td>
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</table>

TOTAL COST SHARE 11,880.00
Instructions for Preparing Cost Share Budget Forms

There are two types of Cost Share budget modifications and they are handled differently.

1. Moving funds within a Cost Share Fund:
   Use form FGA/JVCD and rule code BD08.

   For Example:

   Sequence 1: A BD08 7-FUND ORG ACCT PROG (-) Bank 07 Budget Period XX
   Sequence 2: A BD08 7-FUND ORG ACCT PROG (+) Bank 07 Budget Period XX

2. Moving funds between Cost Share and other unrestricted Funds:
   Use Form FZA/JVCO and rule code BD04. These transactions require 4 sequences because transfers are necessary and must also be budgeted. Remember that account code 790103 (transfer in) is one of the exceptions to the increase/decrease rule. In order to increase this account code, use a (-) instead of a (+).

   For Example:

   a. Moving from Cost Share to other Unrestricted (To return cost share after award is over. The example below is moving cost share to an 11000 fund and using account code 700001. The fund and account could be different.):
   Sequence 1: BD04 DECREASE (-) FUND-ORG-700001 (7FUND-ORGXXX-700001-200)
   Sequence 2: BD04 INCREASE (+) FUND-ORG-790203 (7FUND-ORGXXX-790203-200)
   Sequence 3: BD04 INCREASE (+) FUND-ORG-790103 (11FUND-ORGXXX-790103-XXX)
   Sequence 4: BD04 INCREASE (+) FUND-ORG-700001 (11FUND-ORGXXX-700001-XXX)

   b. Moving from other Unrestricted to Cost Share (To fund cost share. The example below is moving salary funds to cost share.):
   Sequence 1: BD04 DECREASE (-) FUND-ORG-602110 (11000-214271-601380-100)
   Sequence 2: BD04 INCREASE (+) FUND-ORG-790203 (11000-214271-790203-100)
   Sequence 3: BD04 INCREASE (+) FUND-ORG-790103 (72123-212401-790103-300)
   Sequence 4: BD04 INCREASE (+) FUND-ORG-602110 (72123-212401-601340-300)

In one of the examples above, the 700001 pool was used as a source and target for moving funds. You will probably use other account codes (such as salary account codes). However, you will ALWAYS use 790203 and 790103 on the transfer sequences (2&3).
THE UNIVERSITY OF ALABAMA
Contract and Grant Signature Authorization Delegation Form

TO: Contract & Grant Accounting
FROM: INSERT NAME OF PRINCIPAL INVESTIGATOR (PI)
DATE: March 13, 2015
RE: Signature Authorization for INSERT NAME FOR DEPARTMENT ADMIN

I, INSERT NAME OF PI, as principal investigator, hereby gives signature authorization for NAME OF DEPT ADMIN as stipulated below and in compliance with the University’s Signature Authority Policies and Procedures for Grants and Contracts:

Grant: GR27512 Fund 27512

☐ Budget Changes
☒ Purchase Orders
☐ Expenditure Authorization (travel vouchers, MDV’s, p-card, DTA’s)

Grant: GR27513 Fund 27513

☐ Budget Changes
☐ Purchase Orders
☒ Expenditure Authorization (travel vouchers, MDV’s, p-card, DTA’s)

Grant: _____ Fund _____

☐ Budget Changes
☐ Purchase Orders
☐ Expenditure Authorization (travel vouchers, MDV’s, p-card, DTA’s)

PI Signature

I understand that signature authority has been granted to me as indicated above and agree to follow the University’s Signature Authority Policies and Procedures for Grants and Contracts:

Signature of Authorized Individual

Both the PI and the signing Authorized Individual are responsible for ensuring expenditures are allowable, allocable (i.e. beneficial to the grant/contract) and otherwise compliant with University policies, OMB circulars, sponsor policies and award terms and conditions. Approval/signature authority cannot be delegated for effort reports, PAs, subcontract payments or progress reports. While it is acceptable and practical for the PI to have assistance in financial management, standards for delegation of signature authority to acquire goods and/or services purchased on sponsored project funds must ensure that the PI maintains oversight and only appropriate expenditures are approved. For any questions please refer to the Signature Authority Policy on our website at (www.osp.ua.edu/Sign_Auth_PP040710.pdf)

PLEASE RETURN FORM TO 318 ROSE, BOX 870135
CGA sends out End Date Notifications prompting the Principal Investigator (PI/CO-PI) and Departmental Administrator that the award is coming close to an end. The notification is emailed approximately 60 days before the project end date. The Departmental Administrator (budget manager) should do an up-to-date reconciliation and ensure all transactions and all outstanding expenditures are clearing and that outstanding items will be processed by the end date of the project. If the PI/CO-PI is not finished with the project, a no cost extension should be requested. Please direct PI/CO-PIs to their Grant Specialist in OSP to request any extensions as soon as possible. This needs to be completed before the project ends.
CGA sends out the Close Out Notification as a final notice that the project has ended to the PI/CO-PI and Departmental Administrator. The accountant will be finalizing the account information and preparing to send the final invoice/expenditure report to the Agency. The accountant will need to know the outstanding charges that were processed prior to the end date but have not yet cleared Banner. Any other unresolved issues should be brought to the attention of the accountant. Please make sure to do a final reconciliation on the project funds to ensure outstanding charges clear accurately. Please note that encumbrances are normally not included on the final invoice unless requested by the agency and that all items should be received prior to the end date of the award to be included in the final report to the agency.

**CLOSE OUT NOTIFICATION**

**TO** Principal Investigator________________________

**DATE:** October 18, 2015

**E-MAIL ADDRESS:** Pi@XXXX

**RE Grant Number:** GR27612 **Fund Number:** 27613

**PROJECT TITLE:** Test University Water on Sidewalk

**Sponsor ID:** DG 134254

The above referenced sponsored project expired 09/30/2015

Final financial documents are due 11/30/2015

Expenditures awarded against this budget and to be represented on the final financial documents are equal to $86,485.35.

Please check action to be taken as follows:

_____ Corrections are needed (please note corrections must be made prior to __________)

_____ Extension of time has been requested through the Office of Sponsored Programs, project is continuing.

_____ No corrections, close account

Should you have any questions or concerns, please call Accountant at 348-XXXX or Acctnt@XXXX.

__________________________  __________________________
Principal Investigator / Project Director  Date

PLEASE SIGN AND RETURN WITHIN 5 WORKING DAYS TO 318 ROSE OR BOX 870135.
The University of Alabama
Office for Research and Economic Development
Cost Transfer Request Form

Please complete the following form for cost transfers on sponsored project funds and attach it to the correcting
journal voucher or PA. All cost transfers require supporting documentation of the expense being transferred. The
signed form and documentation should be forwarded to Contract and Grant Accounting (CGA) for further approvals
and processing.

Section 1 – Identification of Costs

☐ Personnel Costs

☐ Non-Personnel Costs

Reference Note: Be sure to mark Personnel Cost (salaries) or Non Personal Costs (non-salaries)

Section 2 – Justification for Transfer

Why was this expense originally charged to the fund from which it is now being transferred? (Indicate fund
number and amount to be transferred). Why should this charge be transferred to the proposed receiving grant
fund? (i.e., how does the project benefit?) Why is this charge allowable and allocable based upon the terms and
conditions of the receiving award?

Reference Note: Be specific and answer all the questions. If the transaction is less than 90 days
from the original transaction date, you have to answer the 3 questions stated above in Section 2. Section 3 will not be needed.

Section 3 – EXCEPTION – Late Cost Transfer (explanation is ONLY required in this
section when the cost is 90 days after the original transaction date.)

Why is this expense being transferred more than 90 days after the original transaction date? What procedures have
been put in place to avoid future need for cost transfers of this type?

Reference Note: If the transaction is 90 days after the original transaction date then you have to
answer the three questions in Section 2 and the 2 questions in Section 3.

Section 4 – Certification

I certify that the above-mentioned costs are appropriate charges to the project.

Departmental Administrator __________________________ Date __________

Principal Investigator ______________________________ Date __________

Section 4 – Approvals – CGA Use Only

CGA Accountant ________________________________ Date __________

Director, CGA ________________________________ Date __________

Asst VP for Research * __________________________ Date __________

(* only required when over 90 days past due excluding same grant, different year)
Effort Reporting and Certification is required and provides assurance that salaries charged to sponsored projects are reasonable in relation to the work performed. UA certifies based on 3 reporting cycles or terms. The certification periods are spring (1/1-6/30), fall (7/1-12/31) and summer (5/16-8/15). Individuals with 12 month appointments will only have 2 certification terms since they do not have a separate summer certification.

Departmental Administrators (budget managers) can access certification reports to verify that the effort reports reflect the correct amounts based on PAs processed for the certification period by clicking on the Reports link within the effort reporting system. Department Admin cannot certify or make adjustments in the system. More information concerning effort reporting can be found at http://osp.ua.edu/effortreporting.html.

The Effort System is accessed by logging into MyBama, clicking on the research tab and ERS-Effort Reporting System link.

Welcome to The University of Alabama's Effort Reporting System.
Examples of Non-Research Forms used on Sponsored Projects

This section includes sample non-research driven forms used to charge expenditures to sponsored projects. These samples are not all inclusive and could be changed in the future by the originator of the form(s).
Mechanisms for paying expenditures- Pcard, PO, MDV, Travel Vouchers, processing salary, tuition (GA Tops), Fellowships, Stipends, reimbursement, etc.

Things to remember:

- Ensure PI/CO-PI approval or designee (designee cannot sign PAs or subcontract payment approvals).
- Invoice/transaction, etc. must be within the period of performance.
- Encumbering expense on a grant doesn’t ensure that it can be included on the final invoice to the agency. If an item is purchased at the end of the award, the item must be received prior to the end date of the award and invoices paid prior to close out (varies per agency from 30-90 days).
- Equipment is normally purchased in the requisition/PO system and normally requires the item to be bid or have a sole source justification. Equipment should be purchased early in the project instead of closer to the end as the agency has a hard time understanding why it was needed if the grant is close to the end before it is received. The bid process can take significant time, making it even more important to start this process early.
- Normally the person traveling on the sponsored project should be paid from the same project. Please check to see if the person traveling is paid from the sponsored project and, if not, please make sure to check with your accountant in CGA as to whether or not the travel expense would be allowable and what documentation may be needed with the voucher for justification.
- Student payments on Research funds (program code of 200) should have salary lines for student pay (payroll) along with tuition (which is considered part of compensation and paid through GA tops) instead of fellowships/scholarships. Other sponsored projects may require stipend forms along with tuition through GA tops (sometimes tuition can be added to the scholarship amount too). Fees and scholarship/fellowship amounts (when allowable) are completed on the contract and grant fee form (manual form) and are for the educational benefit of the student instead of for worked performed.
- Professional fees/consulting are normally paid on an MDV. These charges should normally be accompanied by an agreement, along with an invoice.
- Sub awards must be approved by the agency, usually by including them in the budget to the agency, and negotiated early. All invoices for the subs must be within the sub agreement dates (which must be within the period of UA’s award received). All sub invoices should be approved by the PI/CO-PI (signing additional form) ensuring the work is being completed. If the PI/CO-PI states that subs are not doing what is expected, please have them contact the accountant in CGA so that we can withhold payment and start a process of trying to rectify. Uniform Guidance also requires payment within 30 days of receipt of the invoice, which will require good communication between CGA and the department to meet this requirement, particularly if there are any issues.
- All expenditures are reviewed by CGA to help ensure that all expenses are allowable.
- Processing paperwork in general follows the UA policies & procedures, unless the award specifically dictates different requirements.
**Daily Cash Transmittal Form**- Departments should not be preparing these forms for sponsored projects. We understand that in some instances, a program income fund may be set up to facilitate a workshop or conference as part of the criteria for a sponsored project. In this case, the money collected should be deposited to the program income fund. It is highly encouraged that when you receive the money, you send the money and all back up documentation that initiated the request (registration form, announcement, copy of check, etc.) to the accountant so that it can be evaluated for the appropriate way to post and process the funds in Banner. If there is an approved exception and the cash transmittal is prepared by the department, send a copy of it and all supporting documents to CGA. Daily Cash transmittals are processed electronically. The link is found at: [https://secure.touchnet.com/ucommercecentral](https://secure.touchnet.com/ucommercecentral), a hard copy is printed and submitted with backup. If you need assistance or to obtain a login to this system, contact Mike Harris at mharris@fa.ua.edu
DEPARTMENT ADMINISTRATOR CHEAT SHEET

Budgets
- Is item normally considered indirect? If so justification will be needed before the accountant can approve the expenditure
- Electronic Devices-Will need to justify how it is being used on project
- Direct Charge Justification [http://osp.ua.edu/justification.pdf]

Budget Changes
- Are they allowable?
- Be thorough in your description on the text screen
- B008 to change within a Fund grant fund or cost share fund via FGAJVC9D
- B004 on a Z-document to fund Cost Share (from department, ROH funds, etc.) on FGAJVC9M

MDV’s
- Processed through Concur except for Sub invoices at this time.
- Make sure receipt, invoice, etc. is attached with description of what the charge is for, PI approval, & justification is attached in Concur.
- Sub invoice at this time, will be processed on a manual MDV and submitted to CGA for approval. Please include the subcontract memo form is also signed by the PI.

Travel
- Foreign travel – may not be allowed or may require prior approval. If federal funded, must comply with the Fly America Act which relates to U.S. flag carriers. Foreign Travel request must be processed through Concur for appropriate approvals before travel arrangements are booked/confirmed.
- Generally the person traveling should be paid on grant.

DTA’s
- Cannot transfer from one Grant Fund to another or Cost Share (this is normally for service centers)

JE’s
- Transfer from one account code to another
- Move Charges from one Fund to another (Will need to attach Cost Transfer Form when doing this type of entry)
- Correct key punch errors (Will need to attach Cost Transfer Form when doing this type of entry)

Requisitions
- Will set up through BuyBama
- Be sure to attach quote, justification, PI approval etc in BuyBama

P-Card
- These charges will be processed in Concur and will route for approval by CGA before the charge hits the fund
- Be sure to attach receipt, justification, and PI approval within Concur

PA’s
- PI or Co-PI must sign (No one who has signature authority is able to sign PA’s)
- Retro PA-Must attach Cost Transfer Form
- Supplemental Pay-Must be approved in Advance; this should be marked on ICS
- PA’s should not be backdated into prior Fiscal Year for assignment dates

Tuition/Health insurance
- Process thru GA Tops for graduate students (normal procedures is that a student should be paid on grant since this is part of their compensation)
Signature Authority
-Must fill out the Signature Authority Delegation Form for each Grant that is set up
-If you have signature authority for Dr. X on GR20000 that does not mean you have signature authority for Dr. X on GR21000 www.osp.ua.edu/signatureauthority.doc

Cost Share
-Cost Share will be set up as a 7 Fund that corresponds to the 2 Fund
-A Cost Share Instruction Sheet will be sent with the award notification
-Cost Share for non-salary expenses may be funded by the following unrestricted Funds:
  11XXX
  12XXX
  13XXX
  18XXX
-Cost Share for Salary must be funded from 11XXX
-Moving funds from Endowment & Gift to Cost Share (Will be done through a 2-document Budget Change FGA/JCM)
  BD04 Decrease (-) 11XXX-ORG-700001-Prog
  BD04 Increase (+) 13XXX-ORG-790203-Prog
  BD04 Decrease (-) 7XXX-ORG-790103-Prog
  BD04 Increase (+) 7XXX-ORG-790001-Prog

Cost Transfer Policy
-A Cost Transfer Form is required whenever you move an expense to or from a Grant
-A Cost Transfer Form is required whenever you do a Retro PA / Superseding PA
-The following are required:
  Date, Amount, Banner Fund originally charged & Banner Fund you are charging
  Description of the expense
  Why the correct fund was not charged originally
  How is the charge applicable to the fund that is now being charged
  PI Signature
http://osp.ua.edu/policy_procedures.html select Cost Transfer Policy

End Date Notification
-Sent out on Awards that will end in 60 days
-Please return w/in 30 days and mark whether an extension is needed

Close Out Notification
-Sent out once the award has ended
-Please send back within the date that is marked on Form for Final Invoicing Purposes

Extension & Amendments
-Please contact OSP

Advanced Spending Authorization
-OSP will set up if we have not received award or have not yet received and extension
-The PI is essentially agreeing that if the award is not received the department will cover any charges already spent on the Fund
DEPARTMENT AWARD CLOSEOUT CHECK LIST

☐ Are all expenditures allowable, allocable, reasonable and consistently treated in compliance with UA policies and the terms of the agreement?

☐ Do all expenses incurred in performance of the project appear in Banner (MDV’s, Travel vouchers, PA’s, subcontract invoices)?

☐ Is there Cost Share? If so, has the commitment been met (expenditures are sufficient, allowable and appear in Banner)?

☐ Is there Program Income? If so, program income earned during the period of performance generally should be expended before grant funds?

☐ Are there any incorrect charges for which a JE & cost transfer request form should be completed (http://osp.ua.edu/site/Cost_Transfer_Request_Form.doc)?

☐ Are there any open encumbrances and requests? (If so, close them if they are no longer needed. As a reminder, CGA cannot invoice for encumbrances and any products/goods must be received by UA prior to the project end date in order for the charge to be allocable, and therefore allowable.)

☐ Have you worked with the PI to ensure that subcontractors have submitted final invoices and Subcontractor Release forms (http://osp.ua.edu/OSP-SUBCONTRACTOR%20Closeout-Release%20Form-1004.doc)?

☐ Have you arranged to transfer employees paid from this award to another funding source?

☐ Have you arranged to transfer regular billing such as Fleet, Telecomm, etc. to another funding source?

☐ Have you reminded the PI that all progress/technical reports must be submitted in a timely manner and some sponsors are denying funding to PIs with outstanding reports?

IF THE ANSWER TO ANY OF THE ABOVE IS “NO”, PLEASE FOLLOW THE INSTRUCTIONS GIVEN OR CONTACT CGA FOR APPROPRIATE RESOLUTION.

318 ROSE ADMINISTRATION BUILDING / BOX 870135
(205) 348-5592 / FAX (205) 348-5339/ TUSCALOOSA, ALABAMA 35487-0136
Departmental Transfer Authorization Forms (DTAs) are used to record cost recovery through service center charges. When you are charging a fund # (expending funds) that line will be a debit. The credit line is the fund # of the department that will collect the funds. This may be assigned after you submit the DTA. Even though the form states Department Head approval, if it is a sponsored project fund the PI/CO-PI or proxy must also sign. If your department still requires Department Head signature approval or other signature approval, they can sign with the PI/CO-PI but this is not required by CGA.

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**The University Of Alabama**

**DEPARTMENTAL TRANSFER AUTHORIZATION**

**Financial Accounting/Box 870136, Rose Administration Suite 326**

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<tr>
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<td>Box 870XXX</td>
<td>Darlene Beach</td>
<td>8-XXXX</td>
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<th>DESCRIPTION</th>
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<tr>
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**TOTAL** 200.00

**RECEIVING DEPARTMENT**

**APPROVAL**

**SUPPLYING DEPARTMENT**

**DEPARTMENT HEAD**

**DEAN OR ADMINISTRATIVE OFFICIAL**
Entertainment Expense Form – is needed when food vendors, caterers, food reimbursements, etc. are requested. Some vendors may be paid on the p-card or occasionally on an MDV. Uniform Guidance states that meals during a group setting can only be charged to a sponsored project for the purpose of dissemination of technical information beyond the non-federal entity (i.e. beyond UA personnel or related person[s]).
Independent Contractor/ Professional Services- Professional services (not a subcontract/subrecipient) are normally paid on an MDV. The independent contractor status form is required for individuals and must be approved prior to services rendered or an agreement being made. Professional service agreements should follow UA guidelines at http://procurementcontracts.ua.edu/professional-services/. The signed approved forms must be attached to the MDV with the appropriate invoice, agreement outlining the work expected, etc. when processed. Even though the MDV form states Department Head approval, if it is a sponsored project fund the PI/CO-PI or proxy must sign. If your department still requires Department Head signature approval or other approvals, they can sign with the PI/CO-PI but not required by CGA.
THE UNIVERSITY OF ALABAMA

PROFESSIONAL SERVICES AGREEMENT

This Agreement is by and between The Board of Trustees of The University of Alabama, a public corporation and constitutional instrumentality of the State of Alabama, by and through The University of Alabama, Tuscaloosa, Alabama ("University") and [Contractor], ("Contractor"), and is subject to the terms and conditions set forth herein below.

ARTICLE I: STATEMENT OF SERVICES. By entering into this Agreement, the Contractor agrees to perform the scope of services as outlined herein:

ARTICLE II: PAYMENT FOR WORK. The University will pay the Contractor for the Work performed, based on the fee schedule detailed herein. The total fee for services performed under this agreement shall not exceed $__________ without written agreement of the parties.

Payment Rate: $__________ per ___________

HOUR, DAY, MONTH, INVOICE, ONE-TIME, OTHER (EXPLAIN)

If payment will be made in installments over the course of the Period of Performance, indicate the Installment Amounts and Dates below, or indicate how frequently invoices will be sent and upon what basis:

☐ Option 1: The above listed fee is the total amount that the University will pay to or on behalf of the Contractor in connection with these services.

☐ Option 2: In addition to the fee listed above, the Contractor shall be entitled to reimbursement of their reasonable round-trip travel expenses from ____________, to be paid in compliance with UA's applicable travel guidelines.

ARTICLE III: PAYMENT SCHEDULE. The University shall make payment(s) to the Contractor, for Services performed, within (30) days of receipt of invoice or installment date as indicated in Article II, unless contested by the University.

ARTICLE IV: PERIOD OF PERFORMANCE. The performance of this Agreement shall begin on ___________, and shall not extend beyond ___________, except by written agreement of the parties.

ARTICLE V: GOVERNING DOCUMENT. The University of Alabama General Terms and Conditions shall govern this agreement. To the extent that Contractor terms and conditions conflict with these University of Alabama General Terms and Conditions, the latter shall control.

ARTICLE VI: UA GUIDELINES. Individual Independent Contractor will adhere to the University Travel Policies and University Spending Policies. The University reserves the right to make changes to these policies at any time. Any changes will be effective upon posting of the policies on the University’s website and may be made without any other notice of any kind.

Rev. 3/1/2015 1 of 3
THE UNIVERSITY OF ALABAMA

GUEST SPEAKER AGREEMENT

This Agreement is by and between The Board of Trustees of The University of Alabama, a public corporation and constitutional instrumentality of the State of Alabama, by and through The University of Alabama, Tuscaloosa, Alabama ("University") and ____________________________ ("Contractor"), and is subject to the terms and conditions set forth herein below.

ARTICLE I: STATEMENT OF SERVICES.

Name of Department: ____________________________

Name of Event(s): ____________________________

Date(s) and Time(s): ____________________________

Purpose of Event(s): ____________________________

Guest Speaker Topic: ____________________________

ARTICLE II: COMPENSATION AND PAYMENT. The University will pay the Contractor a professional fee of $________ (compensation) for the services rendered. Payment of the professional fee shall be made within (30) days after receipt of a fully approved contract and the performance of the services.

☐ Option 1: The above listed fee is the total amount that the University will pay to or on behalf of the Contractor in connection with these services.

☐ Option 2: In addition to the fee listed above, the Contractor shall be entitled to reimbursement of their reasonable round-trip travel expenses from ____________________________ to be paid in compliance with UA’s applicable travel guidelines.

ARTICLE III: ASSIGNMENT. This Agreement shall inure to the benefit of and be binding upon the parties. The Contractor may not assign, delegate or subcontract the duties and obligations of this Agreement without the express, written consent of the University.

ARTICLE IV: INDEPENDENT CONTRACTOR. At all times during the performance of the Service specified in this Agreement, the relationship of the Contractor to the University shall be that of independent contractor. Neither the Contractor, nor any Officer, employee nor agent of the Contractor shall be entitled to any benefit of employment by the University.

ARTICLE V: CONFIDENTIALITY. Unless otherwise required by law, the Contractor shall keep confidential all information, materials and other research data and analysis to which he is provided access or which is discussed, shown or shared with the Contractor and shall not disclose the same to a third party without the prior written consent of UA. In addition, the Contractor shall not use any of such information for any purpose, commercial, educational or research, without the prior written consent of UA.

ARTICLE VI: UA GUIDELINES. Contractor will adhere to UA Spending Policies.

ARTICLE VII: NO BENEFIT CERTIFICATION. By accepting this agreement, Contractor certifies that no University employee or official, and no family members of a University employee or official, will receive a benefit from this University payment, except as has been previously disclosed, in writing, to the University.

ARTICLE VIII: GOVERNING LAW. The Agreement and all of the rights and obligations of the parties hereto and all of the terms and conditions hereof will be construed, interpreted and applied in accordance with and governed by and enforced under the laws of the State of Alabama.

ARTICLE IX: ENTIRE AGREEMENT MODIFICATIONS. This Agreement will constitute the entire Agreement and understanding between the parties with respect to the subject matter hereof. The Agreement and each of its provisions will be binding upon the parties and may not be waived, modified, amended or altered except by a writing signed by University and Contractor. Either party may terminate this Agreement on 30 days written notice.

THE BOARD OF TRUSTEES OF
THE UNIVERSITY OF ALABAMA

CONTRACTOR:

By: ____________________________
Name: ____________________________
Title: ____________________________
Date: ____________________________

By: ____________________________
Name: ____________________________
Title: ____________________________
Date: ____________________________

Rev. 3/2015 1 of 2
**Journal Entries Form** - When processing Journal entries (JE voucher), attach a printout of the Banner screen, showing the fund where the initial charge hit, and a copy of the original initial paperwork (such as p-card report page along with receipt, travel voucher, etc.). When moving funds to or from a sponsored project fund, a cost transfer justification form must be attached. Debit(s) and Credit(s) should always equal. Journal entries should not be done at the end just because the budget is overspent or funds are remaining. If the charges were applicable to two or more grants, charge each appropriately in proportion to the benefit to each grant.

If there is a correction on payroll that the department needs to adjust, a superseding PA must be completed. The journal entry form should never be used to adjust payroll. The voucher must be signed by the PI/CO-PI or PI/CO-PI proxy. If your department still requires Department Head signature approval or other approvals, they can sign with the PI/CO-PI.

---

**THE UNIVERSITY OF ALABAMA**

Financial Accounting/Box 870136 Rose Administration Suite 326

JOURNAL ENTRIES FORM

<table>
<thead>
<tr>
<th>REFERENCE</th>
<th>AMOUNT</th>
<th>DESCRIPTION</th>
<th>DEBIT</th>
<th>CREDIT</th>
<th>CHART OF ACCOUNTS</th>
<th>FUND</th>
<th>ORG</th>
<th>ACCOUNT</th>
<th>PROGRAM</th>
<th>ACTIVITY</th>
<th>LOCATION</th>
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<tbody>
<tr>
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<td>2010 00 7120 200</td>
<td>1210</td>
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<td>7120</td>
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</table>

**REMARKS**

This charge was charged to fund 27512. These projects are similar and when the items were purchased the wrong fund number was stated to charge the Home Depot purchase of water filters too. This JE is to correct the error and to reflect the expense to be accurately reflected on the appropriate fund.

Darlene Beach

5/15/2015

PI can sign or proxy, and/or if department has a approval process

Prepared By Date

Approved By Date

8-JXXXX

Phone No. of Preparer (Required)

Page 1 of 1
**Sub awards** must be approved by the agency, usually by including them in the proposed budget, and negotiated early. All invoices for the subs must be within the sub agreement dates (which must be within the period of UA’s award received). Sub invoices should be compared to the budget ensuring that the amounts are within the parameters of the budget and approved by the PI/CO-PI (signing the additional memo form) ensuring the work is being completed. When completing the MDV, ensure that the sub encumbrance numbers are on the MDV and highlighted for Accounts Payable. If the sub is not performing or doing as requested within the agreement, please direct the PI/CO-PI to talk with the appropriate accountant in CGA so that we can withhold payment and start a process of trying to rectify. Additional documentation may be requested to support any charges that do not seem reasonable for the work completed. Subawards/subcontracts are approved ahead of time and set up as an encumbrance in your fund, reflected in Banner in the 74701X account code structure. If you don’t have an encumbrance set up in Banner, then you should stop and question the invoice and whether it should have been a sub or is it a professional service. PI/CO-PI signature is required on the memo (no proxies allowed) verifying that the work is completed and that the PI/CO-PI is satisfied and approving the invoices for payments. UA policies still apply. **Sub Award Payments at this time are the only exception that is excluded from Concur.** These will still be processed on the Manual MDV form until further notice.

---

**THE UNIVERSITY OF ALABAMA**

**MISCELLANEOUS DISBURSEMENT VOUCHER**

<table>
<thead>
<tr>
<th>MAKE CHECK PAYABLE TO:</th>
<th>DATE</th>
</tr>
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<tbody>
<tr>
<td>NAME</td>
<td>March 25, 2015</td>
</tr>
<tr>
<td>ADDRESS</td>
<td></td>
</tr>
<tr>
<td>CITY - STATE</td>
<td></td>
</tr>
<tr>
<td>ZIP CODE</td>
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<tr>
<td>VENDOR NUMBER</td>
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<tr>
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<tr>
<td>DEADLINE:</td>
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**SPECIAL MAILING INSTRUCTIONS:** Darlene Beach

**CONTACT FOR THIS VOUCHER:**

<table>
<thead>
<tr>
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<th>EXT.</th>
</tr>
</thead>
<tbody>
<tr>
<td>dbeach@xxxxx</td>
<td>8-XXXX</td>
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**PURPOSE OR DESCRIPTION OF SERVICE:**

Sub Invoice UA12-485 E000017 Invoice 17

<table>
<thead>
<tr>
<th>AMOUNT</th>
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</thead>
<tbody>
<tr>
<td>25,000.00</td>
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</tbody>
</table>

---

**FORM IS USED TO PROCESS PAYMENTS:**

(1) REIMBURSE OUT-OF-POCKET EXPENSES

(2) PAY FOR GOODS OR SERVICES EXCLUDED FROM THE UA PURCHASING SYSTEM

See the following website for more information:

http://financialaccounting.ua.edu/accounts-payable/spendingpol.html

**ACCOUNTS TO BE CHARGED**

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<thead>
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<th>ACCT</th>
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<th>INV # / DESCRIPTION</th>
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<td></td>
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</tr>
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<td>747011</td>
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</tr>
<tr>
<td>25,000.00</td>
<td></td>
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</tr>
</tbody>
</table>

**REV. 06/03/19**

**TOTAL AMOUNT** 25,000.00
June 6, 2014

TO: Darlene Beach  BOX: 870XXX

FROM: Tammy Hudson

RE: PI Approval of Attached Subcontract Invoice for Payment

SUBCONTRACT NO.: UA12-485
FUND: 27513 ORGN: 702202 PROG: 200
ACCOUNT NO.: 747011
ENCUMBRANCE NO.: E000017
INVOICE NUMBER: 17
INVOICED AMOUNT: $25,000.00

UA PI: Johnny Rocket Hudson

Attached is an invoice requesting payment under the above referenced Subcontract. PI approval is required before this invoice is paid. Please type MDV and have PI sign this form, invoice, and MDV. Attach this form, along with the invoice, to your MDV in order to confirm approval.

PI signature below indicates:

- Approval of the attached invoice
- Receipt of any technical or financial reports currently due from this subcontractor

It is the responsibility of the Project Director/Principal Investigator to review the invoice to determine that the amount being requested for payment is consistent with the amount of effort performed during the billing period and that any technical reports or other deliverables due under the subcontract have been received.

Comments: Please prepare MDV and reference encumbrance number on voucher.

Approved for Payment by: ____________________________________________________________________

Date Approved: ____________________________________________________________________

PRINCIPAL INVESTIGATOR
(No Proxy Signature Permitted)
University of Zulu  
Office of Research and Sponsored Programs  
PO Box 67890  
Zulu, MN  85829

Bill to: Contract and Grant Accounting  
Attn: Tammy Hudson  
Box 870XXX  
Tuscaloosa, AL 35487

<table>
<thead>
<tr>
<th>Description</th>
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<tbody>
<tr>
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<tr>
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</tr>
<tr>
<td>Please Pay this Amount</td>
<td>$25,000.00</td>
<td></td>
</tr>
</tbody>
</table>

Please remit to the University of Zulu  
Contract and Grant Accounting  
Attn: Dot Matrix  
PO Box 67889  
Zulu, MN  85829

27513  703202  747011  200  
E0000017
Personal Action Forms (PAs) - are used to appoint employees to payroll. These appointments could be faculty, staff, students and/or other research personnel, etc. Since UA requires PI/CO-PI time, the following samples include faculty Personal Action Forms (PAs). Please remember the following items below when appointing personnel. PA Forms are processed electronically using Everest through MyBama.

• Should this person be paid on this sponsored project?
• ePA appointment dates must fall within the project period of the sponsored project. Everest checks for this.
• Does the budget have enough funds to cover the specified salary?
• ePAs are routed electronically to the PI. No proxies are allowed on the PA form. Also, be aware of your area’s signature routing procedures to obtain all needed signatures before processing.
• When checking the effort certification reports, amounts are based on the paid date of the payroll and not the start and end date on the ePA.

Payroll Guide to Personal Action Forms (ePAs) - http://payroll.ua.edu/forms_guides.html & http://payroll.ua.edu/electronic_pa.html

Biweekly employee’s salary is calculated on an hourly rate.
Hourly Rate x # of working days in the appointment x hours in a work day = Total Earnings

Monthly employee’s salary is calculated on a monthly rate.
Monthly rate x # of working days in the month (actual days employee is working) / total potential working days in the month = Total Earnings

If you are appointing a graduate student assistant on a sponsored project fund, tuition is also considered part of the student’s compensation and is charged to the same fund as the salary. If multiple sponsored project funds are used, then the tuition should be prorated across funds to follow the distribution on the PA.

Supplemental pay must be in the sponsored project budget and approved by the granting agency for allowability and must meet other University and Federal criteria. This approval normally happens during the proposal stage and should be a separate line item on the budget or written specifically in the budget justification. Supplemental pay should be approved in advance (before the PA arrives at the CGA office). This approval form is on the payroll website and should contain the Department Head, Dean and OAA signature. This approval should be attached to the PA. (It is not required for the SUMMER RESEARCH of nine-month faculty).

9-month faculty paid over 12 months - These are the individuals with an I1, I2, I3 or ID employee classes. All ePAs that include grant funding should end during the 9 month appointment, which is 5/15 at the latest, or earlier if the ePA includes a grant that ends earlier.

The ePAs should no longer have an end date of 8/15, which was the previous procedure used to keep 9-month faculty on payroll so that their fringe benefits would not be dropped. As the 9 month salary is not earned and charged to grants during the summer, the previous procedure resulted in unallowable fringe benefits charges with no associated salary.
In order to maintain benefits for 9-month faculty paid over 12 months but prevent unallowable charges on grants, please follow these instructions for 9-month faculty paid from grants:

Do TWO ePAs (electronic PAs):

The first ePA should reflect the salary distribution through the academic year appointment, ending 5/15, or earlier if the distribution includes a grant that ends earlier. Make sure to mark this ePA as ePA 1 of 2 so that the Payroll Office is aware that another ePA is coming.

Ensure that the first ePA is completely processed and to the Payroll Office before sending through the second ePA.

The second ePA will need to be processed for the period 5/16 (or earlier should the grant end before that date) until further notice if applicable, charging a source of funding other than a grant. This ePA should be marked 2 of 2.

Administrators and staff can review an e-print report under the Banner HR repository for terminated employees. This is a very important document that should be reviewed monthly to ensure no one is coming off of payroll unless employment is actually terminated. It will be the responsibility of the department to ensure that the second ePA is processed, thereby maintaining the individual’s benefits.
SUMMER PA CALCULATIONS:

$11,736.15 is the total amount of the salary that is to be paid from the multiple grant funds listed on the sample summer PA.

The number of months to be paid is 2.5 months. The normal 9 month rate is $8,000.00.

2.5 months x $8,000.00 = $20,000.00

$11,736.15 / $20,000.00 = .59% Composite FTE

The composite FTE cannot exceed 1.0 for all appointments combined for the time period paid.

The total amount that will charge each grant is divided by the total salary to find your distribution FTE. The distribution FTE cannot exceed 100.00

$5,630.68 / $11,736.15 = 47.98% Grant 27513

$6,105.47 / $11,736.15 = 52.02% Grant 27512

NOTE: Faculty can make no more than the gross of 3 months at their 9 month rate per month for the summer semester when all appointments are combined. However, it would be odd for 3 months’ time to hit CGA funds in the summer since you should consider vacation time, teaching time, proposal preparation time etc.

RELEASE PA CALCULATIONS:

The PA for a 9/12 month faculty will reflect the 12 month rate however the 9 month rate calculation is used to find the distribution percentage. The PA for a 9/9 month faculty will reflect the true 9 month rate and will be calculated with the same formula as the 9/12 month faculty.

The release PA will reflect the 9 month rate and the 9 month calculation will be used to find the distribution percentage. The amount that hits Banner will be at the 9 month rate on the sponsored project fund.

The annual gross salary is $96,000.00.

The number of months paid on the release PA is 3.

The faculty has $11,500.00 in the grant to charge for the salary.

$96,000.00 / 9 x 3 = $32,000.00

$11,500.00 / $32,000.00 = 0.359375% (35.93%) Distribution FTE

The distribution FTE must always equal 100.00%. The difference will be allocated back to your departmental source of funding. 

To check the calculation for the grant:

Annual Gross / 9 x # of months paid x distribution % = sponsored project fund amount to pay.

Return PAs should be completed at the same time with release PAs to return the faculty employee to the permanent funding source.
Petty Cash Request Form is used most for sponsored projects when paying participant support cost. These participants could be part of a survey group, evaluation group etc. where the data they provide is being used in the research objective. This form must have a PI/CO-PI signature or proxy before it is processed and is required to be approved by CGA before Accounts Payable can process this request. If your department still requires Department Head signature approval or other approvals, they can sign with the PI/CO-PI. For more information and forms for Petty Cash contact Accounts Payable at acctspayable@bama.ua.edu.

### Participant Petty Cash Setup Request Form

**Date of Request:** __________  
**Requesting Employee:** ________________

**Department:** ______________________  
**Box #:** ________________

**Custodian Name:** ______________________  
**Title/Position:** ________________

**Amount Requested:** ______________________

**Chart:** ____  
**Fund:** ____  
**Org:** ____  
**Acct:** ____  
**Prog:** ____

### Purpose of Petty Cash

**Reason for Request:** ___Incentives for participants in (title of study/research)___

**IRB#**  
___Other___

**Location of Funds:** Building/Room# ______________________

**Describe:**

1. How will the funds be secured?

2. Who will have access to the funds?

**Disbursement Procedures:**

1. How often will the funds be disbursed to the participants?

2. Will multiple payments be made to the participants? If so, what will be the total amount paid?

3. What is the time frame of the program?

I have reviewed the University of Alabama’s petty cash policies and hereby acknowledge and agree to the procedures and guidelines required to establish and maintain the funds.

**Custodian Signature:** ________________  
**Email Address:** ______________________

**Approving Official:** ________________  
**Title/Position:** ______________________

**Approving Official Signature:** ________________

---

**Accounts Payable Approving Official:** ________________  
**Date:** ________________

**Vendor #:** ________________  
**Address Type:** CU  
**Address Seq:** ________________
Petty Cash Transaction Form - When petty cash is approved and processed to the Custodian, documentation is necessary to show payments from the fund. When petty cash is paid to the participant, please use a form similar to that below to document payment to the participant. These forms, receipts, and any unused money are return to Accounts Payable for final processing. Until Petty cash is reconciled, expense doesn’t hit your grant fund in Banner.

The University of Alabama
Dept Name

Project Name

This is to certify that I received ____________________ for my participation in the Project Name.

Date: ____________________

Name: ____________________

Address: ____________________

________________________

SSN/CWID: ____________________

Signature: ____________________
**Procurement Services** oversees the policies and procedures of spending, purchasing commodities and services on campus. Contract vendor and bid information is located on UA's Procurement website at: [http://procurement.ua.edu/](http://procurement.ua.edu/)

When purchasing on campus whether through a Pcard or Purchase Orders, the web system to use is BuyBAMA. BuyBAMA has the UA's current vendors listed in the system to make purchasing easier, facilitating one-stop shopping. If a vendor is not found in the BuyBama system, contact purchasing for further information. Pcard purchases on contract vendors that are listed as part of BuyBama should be purchased and processed through the BuyBama online system. You will have the ability to attach special instructions to purchasing, back up documentation such as quotes etc, PI/CO-PI or authorized signature authority documented approval, detail justification etc under the internal notes link (which only UA approvers can view) or external note link (which the vendor views). This is especially important for CGA funds which require justification and PI/CO-PI or authorized signature authority approval. Pcard purchases at this time purchased in the BuyBama system will still be reconciled through the WORKS system and hard copy packets submitted to the Pcard office for approvals and audits with all appropriate signatures and back up documentation included. See BuyBama resources at: [http://fawp.ua.edu/purchasing/buybama/](http://fawp.ua.edu/purchasing/buybama/)
Concur is the University of Alabama’s travel and expense management system. This system will be used primarily for making travel reservations, reconciling P-Card Transactions, submitting travel expense reports, reimbursements, processing payments for non-UA individuals, and payment of vendor invoices. You may find more information and reference materials at https://concur.ua.edu/. Any specific questions regarding the Concur website, you may email concur@fa.ua.edu.

Listed below are points to remember concerning Concur:

- We are encouraging that PIs do not have a p-card even though some departments and procurement have differing opinions.

- No user within Concur should have a grant as their default FOAP.

- Purchasing card transactions should have the proper approval along with receipts, back up documentation, and justification etc uploaded into Concur.

- PI approval will have to be uploaded into Concur or the originator will have to forward to them for approval. If your PI is not good at reviewing emails and approving, please ensure proper approval is uploaded within Concur along with receipts.

- Subs (or PSAs that have an encumbrance number) will be handled outside of Concur. This should be the only transactions that does not go through Concur. They are hoping to figure out encumbrances by Phase II “Go Live”. Even when subs “go live”, these will use the 6 digit account code.

- Concur uses 5 digit account codes for the most part (salaries, benefits, subs and indirect cost account codes will remain 6 digits as these are not within Concur).
Requisitions and Purchase Orders (POs) Equipment (items over $5,000) requires a sole source justification or bid to be allowable. Equipment should be purchased early in a project instead of closer to the end as the agency has a hard time understanding why you need the equipment on the grant if it wasn’t received until the end. Since the bid process can take a while, it is really important that we start this process early. Equipment is considered a capital expense and should be charged in the 791 account code structure.

It is important in the new system to be aware of the attachment feature, you will have the ability to attach the following: special instructions to purchasing, back up documentation such as quotes, location of equipment etc, PI/CO-PI or authorized signature authority documented approvals, detail justification etc under the internal notes link (which only UA approvers can view) or external note link (which the vendor views) and could be for vendor quote reference; delivery instructions etc. This is especially important for CGA funds which required justification and PI/CO-PI or authorized signature authority approval. See UA’s purchasing website for guidelines, requisition tutorial and policies at: http://fawp.ua.edu/purchasing/buybama/
**Student Tuition** - the majority of tuition is awarded as part of the benefit/compensation to a graduate research assistant and is officially called tuition remission. Tuition payments are processed through GATOPS. Tuition is considered part of compensation, therefore, the person should be paid on the sponsored project unless clearly marked and justified as an exception. If multiple grants are used to pay the student, then the tuition should be paid in proportion the payroll/salary distribution among funds. Out of state tuition is not directly charged to the sponsored project listed when paying the instate tuition but paid via cost share. Employee tuition benefits for dependents is not an allowable charge to a sponsored project.

GATOPS: [https://oirax.ua.edu/gatops/](https://oirax.ua.edu/gatops/)

GATOPS Manual: [http://graduate.ua.edu/admin/gatops_manual.pdf](http://graduate.ua.edu/admin/gatops_manual.pdf)

**Tuition Fee Form** - is not used to pay tuition remission as part of a GRA’s compensation but would be used for undergraduate students. (GATOPS is required for tuition remission for graduate students.) This form is also used when if the grant states that in addition to tuition, it will pay fees for GRAs. However, if clarification is needed on the sponsored project fund as to what may be applicable to pay, contact the accountant assigned to the sponsored project fund. PI/CO-PI signature or proxy is required. Applicable Account Codes: Undergraduate Scholarship/Fellowship 781213, Graduate Scholarship/Fellowship 781214, Stipends 781222

---

**TUITION AND FEE FORM FOR CHARGING GRANTS/CONTRACTS**

**CONTRACT AND GRANT ACCOUNTING (C&GA)**

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<th>Johnny Rocket Hudson</th>
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<table>
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<th>ACCT</th>
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Course fees as directed by the project

---

Approved:  
Contract & Grant Accounting

---

**OUT-OF-STATE STUDENT OR NON-RESIDENT STUDENT?**

See Below:

---

Note: Beginning Fall 2005, the Out-of-State (OOS) portion of tuition will not be charged to a contract or grant (2-fund). OOS tuition can be used to meet cost share and still be charged to the cost share account number. If there is OOS tuition related to a student listed above, please fill out the Graduate School’s form “Special Request for Out-of-State Tuition Award for Graduate Assistants”, whether or not the OOS portion is to be used as cost share. (http://www.osp.ua.edu/c&gaccounting_forms.html)
Student, Stipends, Scholarship and Fellowship Form- is used for stipends, fellowships, etc. that do not go through the normal payroll process and are normally on sponsored project funds that are not coded research. (The only tuition charges allowed on research grants are tuition remission that is part of the GRA’s compensation package.) These payments are for students not working on a project but receiving an educational benefit. PI/CO-PI or proxy signature required for processing. Applicable Account Codes: Undergraduate Scholarship/Fellowship 781213, Graduate Scholarship/Fellowship 781214, Stipends 781222
Travel Voucher Forms (Instate, Out-of-State, and International) –

- Process in Concur (GSA rates for per diem)
- International travel must be requested and approved through Concur prior to booking travel arrangements, payments, and reimbursements etc.
- Travel dates must fall within the period of performance (project dates) of the sponsored project fund.
- Signatures must be obtained for the PI/CO-PI or authorized signature authority. If your department still requires Department Head signature approval or other approvals, they can sign with the PI/CO-PI.
- Remember to attach all required back up documentation to the voucher.
- The person traveling on sponsored project funds should be paid off the same fund. If not, please check with your accountant in CGA assigned to the fund as to whether it would be allowable and what documentation may be needed with the voucher for justification of the expense.

IMPORTANT note concerning international travel: US Flag carriers should be used whenever possible. If foreign travel is not specified within the budget, prior approval from agency may be required before travel takes place.

Also, a reminder that in general processing travel request/purchases will follow the UA procedures in addition to the CGA project rules.

Contract & Grant Travel Tips: http://osp.ua.edu/Travel%20Doc%20Instructions%2042616.pdf
UA Travel Policies: http://accountspayable.ua.edu/travel-policy/
This form is required and must be attached to any student reimbursement regardless of the fund and
type of reimbursement; this will be uploaded in Concur with back up documentation, justification and
type of reimbursement.

The University of Alabama
Department Certification Statement
for University Business Expenses
Student Reimbursement

Student’s Name: Donald Mickey
Student ID Number: CMID #

Date(s) Expenses Incurred: 05/23-05/26-2014


The attached student expense reimbursement is submitted as a business expense of the University for the following reason(s) – check all that apply:

☑ The expenses were necessary to further a department research project or a University contract/grant project under my direction.

☐ The student attended a conference/event to officially represent the University at my request.

☐ The expenses were necessary departmental operating supplies or business entertainment.

☐ Other (explain)

I certify that the foregoing is an accurate description of the primary reason that the attached expenses were incurred, to the best of my knowledge and belief.

_________________________________________________________  ______________________
Authorized Signature*                                           Date

Print Name* & Title*

*This certification statement is to be signed by the project director, manager, department head, dean or authorized faculty member who requested the student to incur the attached expenses on behalf of the University.