CLARK ATLANTA UNIVERSITY

Policies and Procedures for Government Sponsored Programs
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1.0 STATEMENT OF PURPOSE

It is the policy of Clark Atlanta University (the University) to comply with all laws, rules, and regulations governing grants, contracts and cooperative agreements. The Office of Management and Budget (OMB) Circulars A-21, A-110 and A-133 are the primary principles that govern all federal grants, contracts and cooperative agreements with institutions of higher education. As such, all transactions executed on behalf of the University will be in compliance with the above circulars and the provisions of contracts, grants or cooperative agreements.

The purpose of OMB Circular A-21 is to establish principles for determining costs applicable to grants, contracts, and other agreements with educational institutions. The principles are designed to provide that the federal government bear its fair share of total costs, determined in accordance with generally accepted accounting principles, except where restricted or prohibited by law. **OMB Circular A-21 can be found at: http://www.whitehouse.gov/omb/circulars/a021/a021.html**

The purpose of OMB Circular A-110 is to establish consistent and uniform administrative requirements for federal grants and agreements awarded to institutions of higher education, hospitals, and other non-profit organizations. The policy requirements in this circular cover the pre-award, post-award and after-the-award requirements. **OMB Circular A-110 can be found at http://www.whitehouse.gov/omb/circulars/a110/a110.html**

The purpose of OMB Circular A-133 is to establish standards for obtaining consistency and uniformity among federal agencies for the audit of States, local governments, and non-profit organizations expending federal awards. **OMB Circular A-133 can be found at http://www.whitehouse.gov/omb/circulars/a133/a133.html**

Circulars A-21, A-110 and A-133 are applicable to all federal grants, contracts and cooperative agreements. If any statute specifically prescribes policies or specific requirements that differ from the standards provided in these circulars, the provisions of the statute shall govern. For specific details, refer to the manual distributed during mandatory training. The section numbers in the training manuals may be different from the section numbers that appear on the web-sites. The section numbers referenced in this document correspond to the section numbers in the training manuals distributed at the mandatory training sessions.

2.0 INTRODUCTION

Programs sponsored by federal, state and private agencies are a significant and important financial resource to the University. The Office of Research and Sponsored Programs (ORSP) was established to assist faculty members, staff and graduate students in obtaining external funds and in administering these programs in accordance with the rules and regulations governing each program. The procedures governing the ORSP have been established to ensure that the University remains in good standing with the sponsors of these programs, ensuring a continuation of funding. Within the
University’s organizational structure, the ORSP comes under the authority of the Provost/Vice President for Academic Affairs.

The Office of Grants and Contracts Accounting (OGCA) is responsible for the accounting and financial management of all restricted contracts, grants and cooperative agreements for the University. This office is responsible for financial reporting to awarding agencies. The OGCA works closely with the ORSP to ensure compliance with applicable federal regulations, such as OMB circulars A-21 and A-110 and University policies and procedures. Within the University’s organizational structure, the OGCA comes under the authority of the Vice President for Finance and Administration.

All proposals which use the name and resources of Clark Atlanta University and which may result in an award to the University must adhere to University procedures for submitting a proposal, accepting an award and administering the project. Ethics are a priority at the University and require that everyone involved with funding from external agencies adhere to the laws, rules and regulations governing grants, cooperative agreements and contracts, and be familiar with the University’s Ethics and Business Conduct policy.

3.0 THE OFFICE OF RESEARCH AND SPONSORED PROGRAMS

3.1 ROLES AND RESPONSIBILITIES OF THE ORSP

The role of the ORSP is to serve as the primary administrative support organization for sponsored programs at the University. The office works closely with the President and the Provost/Vice President for Academic Affairs and the appropriate financial staff on fiscal matters pertaining to sponsored programs. The ORSP also works with the Compliance Office to ensure strict adherence to all applicable laws and regulations pertaining to government funded programs. All proposals for grants, contracts and cooperative agreements submitted by faculty and staff represent obligations of the University and, as such, must be reviewed and approved by the appropriate University officials.

The primary responsibilities of the ORSP are as follows:

Proposals: Assists in preparing and processing proposals to ensure that all proposals conform to the requirements of the prospective awarding agency or agencies. This includes making certain that the proposed financial arrangements are correct and consistent with the University's requirements, that special commitments have received prior internal review, and that all assurances and certifications are included.

Coordination: The ORSP acts as the liaison between the faculty member(s) and the awarding agency or agencies, and the faculty member(s) and other campus administrative offices. Conferences with the Principal Investigator/Project Director (PI/PD) to review award documents and set-up are conducted by the ORSP.
Notices of Award: Notices of award are distributed by the ORSP. Modifications of the award can be requested by the ORSP but must be approved by the awarding agency.

Documents and Forms: Documents and forms for the performance of grants, contracts and cooperative agreements are initiated through the ORSP.

Monitoring: All active grants, contracts, cooperative agreements and subcontracts/subagreements are monitored by the ORSP.

Project Files: Project files for all grants, contracts and cooperative agreements are maintained by the ORSP.

Close-out: The ORSP prepares and monitors the close-out of all grants, contracts and cooperative agreements along with the associated subcontracts.

3.2 ORGANIZATION OF THE ORSP

The ORSP is administered through the Dean of Graduate Studies/Research and Sponsored Programs. All pre-award activities for government sponsored projects (with the exception of University issued subcontracts) are the responsibility of the Project Initiation Division (PID). The Grants and Contracts Administration Division (GCAD) is responsible for all post-award activities.

3.2.1 The Project Initiation Division

The PID provides assistance to the University community with the submission of formal proposals, including review and interpretation of requirements, development of contract terms, and establishment of any pre-contract agreements. The PID is responsible for submitting all government proposals and applications for sponsored programs along with instructions from the University. The PID Grants and Contracts Officer will review proposals and cost estimates for compliance with awarding agency requirements and University policies. Grants and Contracts Officer(s) will assist in the preparation of the financial and business portions of proposals. The PID will serve as the awarding agency’s point of contact for business matters during the evaluation process and will negotiate the final terms of the grant, contract or cooperative agreement. The PID is responsible for the preparation and monitoring of subcontracts issued by the University for grants, contracts and cooperative agreements. In addition, the PID will process any award modification that increases or decreases the funding levels of subcontracts/subagreements.

3.2.2 The Grants and Contracts Administration Division

The GCAD is responsible for monitoring active grants, contracts and cooperative agreements. On receipt of a signed agreement from the PID, an in-depth review of the award documents takes place and relevant initiation forms are prepared and distributed. Project files are established and maintained by the GCAD. Post-award project modifications to existing projects are processed by
the GCAD except in cases where the modification involves an increase or decrease in funding. All increases and decreases in funding made by the awarding agency are processed by the PID. The GCAD is the liaison between the University and the awarding agency and responds to their questions on the administration of the grant, contract or cooperative agreement. Responsibilities of the GCAD include monitoring programs to see that potential problems in meeting agreement obligations (i.e. assurance of satisfactory performance, submission of all deliverables, etc.) are called to the attention of University officials in a timely manner.

When there are performance issues, problems, delays, or concerns the PI/PD must notify the Technical Officer at the awarding agency and the ORSP of these issues. The ORSP will immediately notify the Technical Officer at the awarding agency when the issues impact the ability of the PI/PD to meet either the objectives of the award or to meet any of the requirements in OMB Circular A-110 Section 215.51(f). This notification shall include a statement of the action taken or contemplated, and any assistance needed to resolve the situation.

The GCAD distributes technical progress reports to the awarding agency designee. The GCAD serves as the central filing center for project files and progress reports. They are responsible for archiving non-financial project documents. The GCAD is responsible for closeout actions, including submission of property and patent reports and the close-out of all subcontracts and subgrants issued to the University.

The Office of Grants and Contracts Accounting (OGCA) submits final financial reports and/or invoices and provides a copy to the GCAD. The GCAD publishes and distributes a quarterly report of overdue deliverables as well as monthly listings of deliverables due the following month.

3.3 THE ROLES AND RESPONSIBILITIES OF THE PID

3.3.1 Proposal Submission

The submission of a proposal is the usual manner of approaching potential sponsors for support of research projects. Writing proposals in a manner which clearly defines the ideas, concepts and solutions, as well as the problem, and states the advantages or benefits to be gained as a result of the efforts proposed, is a very important task. The burden of proposal writing is the responsibility of the faculty member who will be designated as the Principal Investigator or Project Director and who will be responsible for the project upon award.

All government proposals must be routed through the ORSP for official submission to an awarding agency. The PID is responsible for ensuring that externally funded projects are consistent with the University's mission and that resource commitments can be met. Proposals for government funding must be reviewed by the Dean of Graduate Studies/Sponsored Programs, Chairpersons, Deans, or Center or Institute Directors, and in some cases, by the Provost and/or President for exceptional circumstances such as multi-units, length of time, consortium, etc.
3.3.2 Proposal Development and Submission Process

3.3.2.1 Informal Inquiry (White Papers)

PIs/PDs are urged to have informal communication with agency technical representatives to explore the possibility of receiving the awarding agency support. Early dialogue with potential sponsors may provide useful insight into the agency’s research emphasis that could lead to fundable proposals. While such contracts are encouraged, no commitment binding the University may be made until a formal proposal has been processed and approved by the University designated personnel. The PID will provide assistance to University faculty and staff seeking contacts with an awarding agency.

Personal visits followed by telephone calls and/or letters to agencies may increase the chances that a proposal will be accepted. Agency representatives can provide insights that help a PI/PD meet their priorities. Agency representatives may provide the PI/PD with contacts who have expertise that can be helpful in securing funding.

Informal proposals and white papers have high level cost estimates rather than detailed budgets. Although only estimates are required, care should be taken since cost is an important factor in any funding process. Informal proposals and white papers do not require campus endorsements; however, the PID requests a copy for its files.

3.3.2.2 Formal Proposals

Most awarding agencies have specific format guidelines for preparing proposals, including the required forms for cover page, text, biographical data and budget. Some agencies provide pre-printed forms that must be completed. Additionally, some agencies require electronic submission of proposals. In the absence of specific guidelines, the following format may be useful.

Cover Page or Title Page: The cover or title page, if not provided in the Request for Proposal (RFP), is the standard cover page approved by the PID. (See Appendix 1)

Abstract: While an abstract is not required by all awarding agencies, it is a highly effective means of summarizing or presenting a project to a reviewer or review board. The abstract should highlight the scope of the proposed research, including its objectives and the intended methodology, the anticipated results, a statement of potential significance, and the timeframe of the project. Abstracts should be approximately 200-250 words and should not exceed one typed, double spaced page.

The abstract should stand alone as a complete description of the proposed project. Do not refer to figures, tables, or literature appearing in any other part of the proposal. The website of the awarding agency’s division you are applying to can be checked for winning abstracts or the PID can be contacted for examples.
Table of Contents: Include a table of proposal contents immediately following the abstract page. A list of illustrations or tables should also be prepared, if appropriate. Since the abstract precedes the table of contents, the abstract is not listed in the table of contents.

The table of contents lists major sections of the proposal and gives the specific page location where each section begins in the narrative. It need not include all sub-headings but should be detailed enough to allow reviewers to find the section or sections they are interested in, without having to search through the entire proposal.

Introduction or Statement of Need: While usually brief, the proposal introduction or statement of need is one of the most important parts of the grant application. The introduction should engage the reviewer's attention, to encourage a full reading of the proposal. Statistically, proposals that are read through in one sitting are more likely to be funded. Listed below are some general guidelines for the preparation of the proposal introduction.

- Tailor the introduction to the specific guidelines or criteria of the awarding agency
- State the problem and emphasize why you/and or the University should be funded to address the problem
- Outline your previous accomplishments in the area of the proposed research
- Describe your ability to carry out the proposed project
- Include a justification from an independent source
- Construct the final paragraph of the introduction to lead into the next section of the proposal
- Follow the awarding agency’s guidelines on length. In the absence of detailed guidelines, the introduction should not exceed two pages

Description of Proposed Research: The description is a detailed extension of the proposal abstract. Included in the description is an explanation of how your research will relate to current research being conducted in your proposed field of study. The description should include a detailed explanation of project goals and methodology. If possible, a research plan covering the next six to twelve months should be included.

Objectives: The PI/PD should go into as much technical detail as is necessary. The problem should be stated as specifically as possible and should be related to the background information provided. It is important that the objectives be detailed, measurable and well conceived. If they are poorly defined, it may be found that the timeframe is unrealistic or that the budget is inadequate. This section includes an explanation of how the project will be executed and the expected outcomes. The objective should include every need stated in the introduction.

Procedures: This section provides the details of how the PI/PD will carry out the project. A procedure should describe how an objective will be accomplished. Procedures are organized by
activity, functional category such as planning, development and implementation or significant blocks of time.

When the PI/PD plans to employ internal or external consultants on the project, a brief description of their skills, expertise and role in the project must be provided. The PI/PD must distinguish between an employee of the University and an external contractor. The PI/PD must also include an explanation of how the project will be administered and define the responsibilities of any advisory groups or organizations associated with the project. A proposal is greatly strengthened when letters of agreement or letters of commitment to participate from cooperating organizations or external consultants are included in the appendix of the proposal. The PI/PD is never paid as a consultant on his or her award.

A project timeframe may be included as part of the procedures section. The PI/PD should leave time at the end of the project for preparation of the final report to the agency. The writer of the proposal must be realistic about how much can be accomplished in the period of time set aside for each part of the project.

Including a project scheduling chart (GANTT) will enable reviewers to evaluate the reasonableness of the proposal as it relates to timeframe, budget and project accomplishments. GANTT charts or some type of project scheduling chart should be included in every proposal.

Most agencies limit the number of narrative pages. All material necessary for review is included in the body of the proposal. Only supplementary material is placed in the appendix.

Evaluation: When the project requires an evaluation of accomplishments, a description of the evaluation follows the procedures section. The evaluation is usually carried out both during the project and after its conclusion. The intent of the evaluation is to determine whether or not the project was successful in carrying out its objectives. A concise description of the evaluation design is essential, particularly in educational and social welfare proposals. A Pert chart may be included.

Equipment and Facilities

Most proposals should include a section on equipment and facilities available to the research project. It is extremely important that major items of equipment which are being requested are clearly identified and their need described.

Budget and Budget Justification: According to OMB Circular A-110 Section 215.25(a) the budget plan is the financial expression of the project or program as approved during the award process. It may include either the Federal and non-Federal share, or only the Federal share, depending upon Federal awarding agency requirements. It shall be related to performance for program evaluation purposes whenever appropriate.
The PI/PD must estimate with reasonable accuracy the costs of performing the research and provide adequate justification and documentation of those costs. PIs/PDs are required to prepare a budget justification which provides an explanation for each line item within the budget. The following line items require a detailed explanation:

- **Direct Labor**: Direct labor is expressed as person-months unless stated otherwise in the solicitation. Care should be exercised to distinguish between CAU employees and independent contractors.
- **Equipment**: Tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year and an acquisition cost of $5,000 or more per unit (see OMB Circular A-110 Section 215.2(l)). However, the lower limit of $1,000 will apply and should be established for consistency with University’s policy (see University Administrative Policies on Equipment). All equipment (computers, printers, copiers, fax machines, etc.) requires detailed explanations.
- **Travel**: Explanations of travel must include the destination, the number of travelers, the number of trips, the duration of each trip, airfare, per diem, rental car expense, etc.
- **Furniture and fixtures, including file cabinets**
- **Renovations**
- **Meals that will be provided during workshops, conferences, etc.**

The PI’s/PD’s best estimate of the financial support required to carry out the proposed project should be presented in detail in the budget. The PID may be consulted for guidance in developing these estimates. While a proposed budget should provide adequate funds for producing high quality research, excess funds should not be requested. Essential line items are similar for all federal agencies. PIs/PDs are required to review the Office of Management and Budget, Cost Principles for Educational Institutions; final revision of Circular A-21 before preparing the budget.

Budgets consist of two cost categories: Direct Costs and Facilities and Administrative Costs (F&A). F&A costs were previously called indirect costs.

*OMB Circular A-21 defines Direct Costs as those costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity, 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 F&A costs. Where an institution treats a particular type of cost as a direct cost of sponsored agreements, all costs incurred for the same purpose in like circumstances shall be treated as direct costs of all activities of the institution. For more information on Direct Costs please see OMB Circular A-21 Section D.*

Direct costs consist of the following expense categories:
Salaries & Wages: All personnel (if unknown use job titles) who will devote time and effort to the project must be listed in the budget. The list should be in the following order: professional personnel, full time staff, part-time workers, graduate students and undergraduate students. Include titles, the percentage of effort/time (or person months) to be spent on the project, base salaries, and the amount the awarding agency is asked to fund to support each position for the budget period (or their individual period of performance). PIs may not budget any individual in excess of 100% of effort, including all sponsored projects, instruction and other University activities. Sponsored activities may not result in any employee receiving compensation at a rate in excess of his/her authorized salary.

A brief description of the duties and responsibilities of each individual or labor category working on the project is essential. Proposed salaries are estimates and are paid in accordance with established University guidelines. Salary estimates beyond the current fiscal year should include annual increases. Annual increases are not guaranteed unless approved by appropriate University administrators. If specific incremental increase figures are not available from Human Resources, estimate the increase at 3% per year.

If the project is funded, procedures for new staff classification and recruitment can be obtained from Human Resources (HR). The twelve month salary for a staff person is the base salary. Faculty salaries are based on a nine-month academic year and the income earned during that period is the base salary. Individual awarding agencies have different policies on providing funds for summer salaries.

Projects requiring course release, a reduced workload, or a workload reallocation for a faculty member must have the approval of the appropriate Department Chair, Dean, and Provost/Vice President for Academic Affairs.

Nine-month Personnel: Effort on government funded projects can be funded during the summer months. If the project does not require additional effort during the summer months, salary for nine-month personnel will be spread evenly over the calendar year (a twelve month period). This method accurately reflects the true time and effort required to conduct a government funded project. If the time and effort expended is different from the twelve month period, the PI/PD will be required to provide a detailed explanation of the difference and secure approval from the appropriate University personnel.

Office of Management and Budget (OMB) Circular A-21, Section F.6.b.(2) reads as follows:

(2) The salaries of administrative and clerical staff should normally be treated as F&A costs. Direct charging of these costs may be appropriate where a major project or activity explicitly budgets for administrative or clerical services and individuals involved can be specifically identified with the project or activity. "Major project" is defined as a project that requires an extensive amount of administrative or clerical support, which is
significantly greater than the routine level of such services provided by academic departments.

Fringe Benefits: Employee benefit costs are the University's share of contributions to social security, unemployment insurance, group medical coverage, retirement, etc. Employee benefit rates are calculated as a percentage of employee salaries and wages.

Allocable and allowable fringe benefits consist of the items included in the University’s current F&A rate agreement which can be provided by the PID. Fringe benefits are not paid to external contractors. For more on fringe benefits see OMB Circular A-21 Section J.10.f.

External Consultants: The use of paid external consultants may be justified when the project calls for expertise of a well-defined nature for a fixed period of time. By definition, external consultants are not employees of the University. External consultants should be budgeted only for tasks where on-campus expertise does not exist or is not readily available.

Normally, external consultants are paid a fee plus travel and other expenses. Some awarding agencies do not permit payments to external consultants and some restrict or limit such payments. If in doubt as to the allowability of or rates paid to external consultants, check the awarding agency’s program literature or contact ORSP.

On rare occasions, University employees from other departments may act as internal consultants on a project. These types of "consultants" should be included in the salaries and wages portion of the budget and, consequently, included in the base for calculation of employee benefits. PIs/PDs never can be paid as a consultant on their own project.

Proposal Requirements for the Use of External Consultants:

PIs/PDs are expected to anticipate and indicate the need for external consultants in grant applications or contract proposals. The proposal should therefore include the following:

- External consultant name
- Description of services to be provided
- Number of days of anticipated consultation
- Expected rate of compensation, travel, per diem, etc.
- Curriculum vita for the consultant
- Termination provisions

In addition, many awarding agencies require a letter from the consultant confirming their role in the project.
It is incumbent upon PIs/PDs to ensure the following conditions are met when considering a consultant:

- The services the external consultant will provide are essential to the project and cannot be provided by persons receiving salary support under the grant or contract or who are otherwise compensated for their services;

- A selection process has been employed to secure the best-qualified consultant available to perform the required tasks;

- The fee is commensurate with the qualifications of the consultant and the nature of the services rendered; and

- The consultant meets the requirement of an independent contractor as defined by the Internal Revenue Service

*Please see OMB Circular A-21 Section J. 37 for more information.*

*Refer to the University Purchasing Policies and Procedures:*

[www.cau.edu/purchasing/Purchasing Policy.pdf](http://www.cau.edu/purchasing/Purchasing Policy.pdf)

**Capital/Permanent Equipment:** *OMB Circular A-21 Section J.18.a (2) defines equipment as an article of nonexpendable, tangible property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the institution for financial statement purposes or $5,000. Please refer to the established University Policies on Equipment which has a lower capitalization level of $1,000.*

The cost of shipping, installation and fabrication is also included in the cost of equipment as a capital expenditure. The PI/PD must specify the name, model number and the manufacturer of the equipment. Property and equipment are not subject to F&A costs. However, each entity must use their own agreed upon dollar amount per unit.

Each piece of equipment must be itemized in the budget justification section. If the grant or contract is funded and additional equipment is necessary, written approval from the awarding agency’s grant or contracting officer is required prior to purchasing the equipment.

If the grant or contract is funded, PIs/PDs are encouraged to order equipment separately from other supplies and services. General purpose equipment that is not requested and is not approved in the budget will not be allowed without approval from the awarding agency’s grant or contracting officer. The PI/PD is required to maintain an inventory listing of all equipment purchased through external funding. The inventory listing must be updated and validated annually against the University inventory listing. The general ledger tracks equipment by account codes and capital equipment account codes are flagged in the financial system that becomes a part of the fixed asset property inventory module.
Materials and Supplies: These are expendable items with a useful life of less than one year and a unit cost of less than $1,000. This budget category should be supported by descriptions of the articles included and best estimates of their cost. For more on Material and Supplies Costs see OMB Circular A-21 Section J-31 and the definition of Supplies, see OMB Circular A-110 Section 215.2 (hh).

Travel: Awarding agencies will generally pay for international (U.S. carrier restrictions should be checked) or domestic airfare, rental car, personal car, rail and/or bus if such travel is necessary to the project and is justified and approved. Reimbursement for travel expenses is subject to University policies and the awarding agency’s regulations. There must be a clear correlation between the project and the purpose of requesting travel funds.

"Domestic" and "foreign" travel should be separately identified and budgeted. "Domestic" travel includes trips within the U.S. and Canada. On federally funded projects all foreign travel, including that which is cost shared, should utilize US flag air-carriers whenever possible. Some awarding agencies require that foreign travel be approved in writing and in advance, even when the award includes funds for foreign travel.

Your budget justification should list each trip along with the following:

- Number of travelers
- Destination
- Reason for travel
- Number of days
- Number of nights lodging required
- Cost per day of meals and incidentals
- Mode of transportation and cost
- Cost of ground transportation
- Registration fees, etc.

Travel requests and reimbursement for sponsored projects are processed in accordance with University travel procedures and guidelines. For more on Travel Costs see OMB Circular A-21 Section J-53. The University’s Travel Guidelines are available on-line at: http://www.cau.edu/purchasing/TravelGuidelines.pdf

Other Direct Costs: The following is a partial list of other direct costs. Definitions of these costs can be found in OMB Circular A-21, Section J.

- Maintenance and repair costs (A-21 J.30)
• Professional service costs (A-21 J.37)
• Publication and printing costs (A-21 J.39)
• Rental costs of buildings and equipment (A-21 J.43).
• Insurance and indemnification costs (A-21 J.25)
• Departmental administration expenses i.e. telephone toll charges, postage, etc. when these costs can be identified with a specific grant
• Subcontracts or subgrants: Any proposal that includes monies allocated to a subcontractor should include as backup, a detailed subcontractor budget that coincides with the amount of funding you are requesting for that line item. This budget is normally completed by the subcontractor and should include any overhead or F&A fee that will be incurred by the subcontractor

**Total Direct Costs:** Total direct cost is the sum of the above itemized costs.

*Modular Budgets:* The National Institutes of Health have instituted modular budgets for many of their RFPs. These budgets allow the PI/PD to estimate the direct cost in increments of $25,000. If a modular budget is submitted, the ORSP requires a detailed budget to be submitted for internal review only.

*Certifications:* If the certification is required it must be included in the proposal. Federal agencies require a number of representations and certifications from the University which must accompany each proposal. Some agencies such as NIH and NSF have incorporated these in their proposal cover page, while others such as DOD, NASA, DOE and EPA have separate certification forms which must be completed by the ORSP.

### 3.3.3 Cost-Sharing

Occasionally, awarding agencies require the University to make a contribution to a project’s total cost. No unauthorized commitments should be made relative to financial arrangements and/or, cost-sharing. Securing cost-sharing funds is the responsibility of the PI/PD with the assistance of the Dean and Chair. The source of cost-share funds must be identified prior to submission of a proposal to the awarding agency. Valid commitments can only be made in accordance with established University policy and procedures. It is the policy that the Provost/Vice President for Academic Affairs and the Vice President for Finance and Administration must approve the proposed cost-sharing commitment in writing. Proposals may not be submitted to awarding agencies by the ORSP or prospective PIs/PDs unless approvals for these commitments are on file. Cost-sharing is examined and audited by the awarding organizations; therefore, the proposal budget must specify the exact amount of contribution anticipated.

Cost-sharing should only be included where required by the external agency. Cost-sharing imposes a substantial burden on the University and should never be included as a voluntary or gratuitous gesture. Cost-sharing commitments included in a proposed budget and/or in the text of a proposal must be reflected on the ORSP Proposal Routing Sheet. Contact the PID for assistance in
understanding cost-sharing issues. For a copy of the University’s Policy and Procedures for Cost Sharing see Appendix 8.

### 3.3.4 Facilities and Administrative Costs

*OMB Circular A-21 defines F&A Costs as expenses that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. For more information on F&A Costs please see *OMB Circular A-21* Sections E and F.*

F&A costs are not profit but are real costs to the University to support sponsored activities. Examples include building maintenance and operation, utilities, libraries, computer services and other facilities, payroll, accounting, purchasing, research administration, departmental administration, personnel services, and general administration. The University attempts to recover all of these support costs in accordance with guidelines. The current negotiated F&A cost rate can be obtained by calling the PID. This rate must be included in proposals unless a lower maximum rate is indicated by the potential awarding agency.

Generally, the University does not accept awards that do not include F & A costs. Some awarding agencies have specific written policies that preclude the use of the full F&A cost rate. Other agencies limit F&A costs for instructional and training programs.

### 3.3.5 Sharing Facilities and Administrative Costs on Research Projects

In order to provide incentives to academic units to seek sponsored grants and contracts, the University will allocate F&A costs earned on research projects in the following manner:

1. Eighty percent (80%) of the F&A cost will go to general administration in support of unrestricted budget expenditures
2. Five percent (5%) will be used to support the ORSP
3. Fifteen percent (15%) of the F&A cost will go to the University or the individual school and the academic department(s) or area(s):
   a. Sixty percent (60%) of this amount will go to the school or equivalent unit
   b. Twenty percent (20%) of this amount will go to the department or area
   c. Twenty percent (20%) of this amount will go to the PI/PD to be used for purposes other than for the salary of the PI/PD.

F&A Costs will be allocated to the school/department annually based on the prior year’s earnings.

F&A Costs are to be used to enhance the programs of the academic units. Each unit is required to establish specific plans for using these funds. These funds may be used for new equipment,
equipment repair, building repairs and renovations, and faculty development. The funds may not be used for supplemental salary payments or internal consulting payments. Proposals for the use of these funds are submitted on a Budget Revision Form. *(See Appendix B)*

A Fact Sheet for Sponsored Program is provided as Appendix 2.

### 3.3.6 Subcontracts and Subagreements

A subcontract, subagreement or subgrant is an agreement between the University and a third party to transfer a portion of the University’s responsibilities on a sponsored project to a third party.

If a proposal includes the use of subcontracts or subagreements, the PI/PD should include an explanation of why the costs are appropriate and reasonable. Budgets and budget explanations for the subcontract or subagreement should be attached to the budget proposal. Federal agencies often require a separate cost and pricing proposal and appropriate subcontractor certifications.

PIs/PDs should identify each subcontract and subagreement separately in the budget proposal. The awarding agency’s approval of the proposal constitutes approval of the subcontracts and subagreements that are included in it. Subcontracts and subagreements are not executed until the grant or contract has been awarded. Subcontracts and subagreements are processed through the PID. The PI/PD must provide the following information in order for a subcontract or subagreement to be issued:

- Detailed statement of work
- Deadlines for technical reports, financial reports, patent, and royalty forms, etc.
- Detailed budget
- Contact information including name, address and telephone number of the individual authorized to obligate the subgrantee or subcontractor
- An explanation of the tasks to be completed by all project personnel
- The current curricula vitae or biographical sketches for all senior project personnel. If postdoctoral associates and/or graduate or research fellows are known, submit their curriculum vitae or biographical sketches as space allows.

Proposal materials, including bibliographies, tables, charts, illustrations, reprints, and other supplementary materials, may be included if they enhance the total effectiveness of the presentation. Since many awarding agencies limit the number of pages of text, verify if supplemental materials, such as appendices, are included in the page limit.

Whenever possible, subcontractors should be identified in the proposal. If the subcontract work is described in the proposal and approved for funding but the subcontractor was not identified in the proposal, bids must be sought. The funding agency must be notified of the chosen bidder prior to entering a contractor-subcontractor arrangement. After approval by the government, a subcontract
can be issued. Prior approval is required to subcontracts that was not described in the proposal application and funded. Please see OMB Circular A-110 Sections 215.46; 215.47; 215.48 for more information.

The PI/PD must approve the subcontract and all attachments prior to mailing. The attachments might include a Statement of Work, the subcontractor’s budget, the proposal, and either the entire award document or the appropriate Terms and Conditions along with a revised timeline for reporting documents. The revised timeline for reporting documents will allow the incorporation of the subcontractors’ reports into the reports that will be submitted to the government. The Terms and Conditions of Notice of Award are passed down to all tiers through the subcontract.

If the subcontractor is an institution of higher education, a hospital or other non-profit organization, the provisions of OMB Circular A-110 will apply to the subcontractor. If the subcontractor is a state or local government the provisions of regulations implementing the grants management common rule, “Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments,” published at 53 FR 8034 (3/11/88) will apply.

Once fully executed, the PID will process a requisition for an open purchase order for the PI’s/PD’s signature. The open purchase order should be noted on all invoices from the subcontractor. Throughout the life of the subcontract, the PI/PD is required to ensure that all deliverables are being met. If the PI/PD encounters problems with the subcontractor, they are to inform the PID in writing of their concerns. The PID will contact the appropriate employees of the subcontractors in writing of the University’s concerns or place a stop on the work order. The subcontractor is given five (5) working days to inform the University of their strategies for achieving compliance. If the problems cannot be resolved the subcontract is terminated in accordance with the terms in the subcontractual agreement.

Subcontractor invoices are reviewed by the PI/PD. If an invoice is not approved for payment, the PI/PD writes the PID with their concerns. The PID will work with the subcontractor to resolve outstanding issues.

3.3.7 Non-Competing Continuation Proposals

Unless otherwise specified in an awarding agency’s application form or instructions, a non-competing continuation proposal should include:

Cover page: The cover page should include signatures as described previously in this section.

Progress report: A progress report including a summary of results and a discussion of future plans should be included if it is required by the awarding agency.

Revised Budget Proposal: A revision of the original budget proposal is included when necessary. It is important to confirm that cost elements, F&A costs and fringe benefit rates are up-to-date.
before submitting a new budget. Significant budget increases not caused by changes in these rates should be discussed with the awarding agency before the new proposal is submitted or they must be explained in the proposal.

Other Material: Additional relevant materials such as curricula vitae and biographical sketches for key professional personnel or reprints of research results may be included.

3.3.8 Proposal Checklist

The questions provided below must be answered (see the Proposal Routing Sheet – Appendix 3)

1. Are proposed personnel available within the department?
2. Are proposed salaries and benefits within University ranges and appropriate to the anticipated effort?
3. Are reasonable salary increases budgeted from year to year?
4. Is space available and assigned within the department?
5. If the proposal is for a training grant, have all required tuition and fees been included?
6. Are accurate rates for fringe benefits and F&A costs used in the budget?
7. Has the application been reviewed and approved by the appropriate Department Chair and/or Dean, and the PID?
8. Is a review and approval of protocol for animal care required? (Go to www.msm.edu for guidelines)
9. If the research involves human subjects, has it been reviewed and approved by the Institutional Review Board (IRB)? Please call the IRB for full instructions.
10. If the research involves hazardous or potentially hazardous biological agents, has the approval of the appropriate hazardous substances committee been secured?
11. Has the PID provided you with a copy of the Proposal Routing Form (PRF)? This form should be completed and returned to the PID for all government proposals submitted from the University.

3.3.9 Submitting a Proposal

Some awarding agencies limit the number of proposals a University may submit in response to a particular announcement. When this occurs, the appropriate School Deans along with the Dean of Graduate Studies/Research and Sponsored Programs and one or more selected reviewers, as deemed necessary by the appropriate Deans, will make the selection as to which proposals should precede or how the selected proposals should precede. If there is no agreement as to which proposals will be submitted, the Dean of Graduate Studies/Research and Sponsored Programs will make the decision.

3.3.10 Eligibility to Submit as PI/PD
Full time faculty members are eligible to serve as PIs/PDs on sponsored projects. Within certain limitations other titles such as senior research faculty and research faculty are also eligible. Exceptions may be made with prior approval from the Associate Provost.

3.3.11 Reviews

There may be a number of internal reviews and approval procedures before a proposal can be submitted to the awarding agency, or before a proposal can be approved for submission. Where appropriate, approval notification should be noted on the Proposal Routing Sheet. *(See Appendix 3)*

A proposal may be submitted to one or more awarding agencies, at the discretion of the PI/PD. Federal agencies ask to be notified if a given proposal has been submitted to more than one agency (multiple solicitations). However, some agencies may not accept proposals submitted to other potential sponsors. The review process is as follows:

- The PI/PD must get the approval of the Department Chair and Dean regarding the use of space and personnel that are not currently assigned to them.
- Research that uses human subjects, animal subjects, or hazardous substances must be approved by the relevant committee, i.e., Institutional Animal Care and Use Committee (IACUC), Institutional Review Board (IRB), and the Radiation Safety Committee (formerly known as the Biosafety Committee). See Appendix 4 for a description of the committees.

The PI/PD, Department Chair or Center/Institute Director, Department Dean, the PID and the Dean of Graduate Studies/Research and Sponsored Programs must approve the proposal by signing the Proposal Routing Form (see Appendix 3). The single point of contact (SPOC) is the Director of the ORSP. Any forms referencing the SPOC must be completed by the ORSP staff.

The PID performs the final institutional review of proposals for conformance to University policies and awarding agency requirements. All proposals must be signed by an authorized institutional representative or representatives. The authorized University officials for acceptance of awards for all government external funding are: Dean of Graduate Studies/Research and Sponsored Programs, Provost/Vice President of Academic Affairs, Vice President for Finance and Administration and the President. The President may remove signature authority from anyone on the list at his/her discretion.

The PID processes many proposals each week and because changes must sometimes be made to those proposals, communication is necessary between the PID, the PIs/PDs and the Dean. The PIs/PDs should submit proposals to the PID not less than ten (10) working days before the awarding agency’s deadline. The deadline date, the name and address to which the proposal should be sent, and any special mailing instructions must be clearly indicated. Changes required on a proposal submitted close to the deadline date may jeopardize the timely submission of the proposal. Proposals which include subcontracts that must be reviewed by the University's attorney must be submitted to the PID fourteen (14) business days in advance.
3.3.12 Mailing Proposals

Most proposals are submitted electronically. Information on submitting a proposal for a federal government grant can be found at www.grants.gov.

A number of agencies still require paper submission of a proposal. When PIs/PDs wish to use UPS, United States Postal Express, Federal Express or any other mail delivery service, the PI/PD or the department will be responsible for the charges. If the ORSP is to mail the proposal, an account number must be provided. For last-minute submissions, PIs/PDs who must use Express Mail should arrange to have application packages delivered themselves.

3.3.13 Salary Supplements from Sponsored Projects

Changes to base salary (i.e. supplemental compensation) only will occur because of the assignment of additional duties (per A-21, J.10.c.(1)(d)) and only will be charged to federal programs in accordance with approval of the awarding agency as provided in A-21, J.10.d(1). For details, please refer to OMB Circular A-21 Section J.10.

Supportive documentation and/or written justification must accompany the request for supplemental pay and proper approvals must be obtained before the request will be granted and before any additional work has begun. Nine-month employees working during the summer must have a Personnel Action Form (PAF) completed for additional compensation. (See Appendix C for Personnel Action Form) For additional information, please refer to the HR Policy on Supplemental Pay and Summer Employment in the University Administration Policy Manual.

Sponsored activities may not result in any employee receiving compensation at a rate in excess of his/her authorized salary.

3.3.13.1 Faculty and Professional Staff

A faculty or professional staff member may be compensated for technical assistance services rendered (i.e. workshop participation, workshop presentations, project evaluation, etc.) on a sponsored project of the University provided that such responsibilities do not take more than an average of one work day per calendar week for faculty and do not interfere with regularly assigned University responsibilities. In addition, faculty members may perform consultation services on weekends. Such compensation may not exceed 25% of base salary for the academic year or 20% of fiscal year base salary for faculty or professional staff members on fiscal year contracts. The daily consulting rate for an employee shall not exceed the annualized salary divided by two hundred and sixty plus twenty-five percent thereof, subject to the maximum daily rate of applicable federal or state agencies.
3.3.13.2 Students

As a higher educational institution with a primary mission to provide the highest quality education and training for its undergraduate and graduate students, the University expects its faculty and professional staff to involve students in all phases of sponsored activities. Thus, explicit provisions for student research assistantships are expected to be made in the first instance in grants, cooperative agreements, and contracts budgeting. Faculty and professional staff are expected to make vigorous efforts to explore and pursue avenues of funding for student traineeships, fellowships, work-study, and project or research assistantships.

For project budgeting purposes, each department or school should set at its first departmental or school meeting, but not later than October 15, the maximum project or research assistantship monthly or hourly rate of pay for the undergraduate and graduate students in the department or school for the current and ensuing academic year. This rate is subject to review by the Committee on Research and Sponsored Programs and approval by the Dean of Graduate Studies/Research and Sponsored Programs, except where the rate of pay is set by the solicitation program guidelines or federal regulations. Generally, the rate of pay should be the same for undergraduate students in different disciplines. However, due to recruitment needs of different disciplines, the assistantship rate of pay may vary from department to department for graduate students.

The approved rates shall be filed with the ORSP by the Departmental Chairperson or School Dean. For more information on Human Resources guidelines on restricted funds please see Appendix 7.

3.3.14 Awards

The PID is responsible for the negotiation of awards. The PID will consult with the PI/PD during the award negotiation period. Award negotiations could include: revisions to the statement of work; revisions to the budget; and changes in timeline in the statement of work. After successful negotiations, award documents will be sent either by paper copy or by e-mail or must be obtained in the electronic research administration module of the awarding agency. Some awards may require signature(s) from the University while other awards only require a signature from the awarding agency.

Copies of awards requiring signature(s) are sent to the PI/PD for their initial review of the terms and conditions and any other special conditions attached to the award. If the PI/PD agrees with the award, the PID obtains the signature of the Dean of Graduate Studies/Research and Sponsored Programs and returns the necessary copies to the awarding agency for their signature(s). PIs/PDs are not authorized to sign award documents on behalf of the University. Funds requested from the awarding agencies by the OGCA denotes acceptance by the University. Upon receipt of the fully executed award, the GCAD retains the original copy and sends an executed copy of the award to the PI/PD along with a letter to schedule the start-up conference. The start-up conference happens once in the life of the award. Additional start-up conferences are not scheduled for incrementally funded awards or awards with yearly anniversary starting dates.
The following is a list of what the PI/PD and PID should look for in the Notice of Award:

- Period of Performance. These dates may not coincide with the dates of the total project period.

- Name of the Principal Investigator. This individual is responsible for conducting the project in accordance with University policies and awarding agency requirements.

- Dollars Committed and/or Obligated. Not all project funds may be released at the beginning of the project but may be obligated incrementally. The awarding agency is under no legal obligation to pay dollars not yet obligated.

- Future Year Commitments. These funds are contingent on their availability and on satisfactory progress on the project. Use these amounts for planning purposes.

- Cost Sharing. If the awarding agency requires the University to contribute its own resources to the project, it usually specifies those requirements in the award notice. Accounting and reporting on these costs is a formal requirement for the University.

- Accounting and Reporting Obligations. Virtually all awards require technical and financial reports. Most awards require patent and property reports.

- Deliverables. Under some contracts, the University must deliver specified work products to the awarding agency.

- Payment to University. Awards specify how the University will be funded or reimbursed by the awarding agency.

- Special Terms and Conditions. The award may have additional terms and conditions which may specify such things as key personnel, limitations on availability or use of funds, need for prior approvals and similar additional oversight by the awarding agency. It is critical to understand these restrictions before incurring costs.

3.4 THE ROLES AND RESPONSIBILITIES OF THE GCAD

3.4.1 Monitoring Active Grants, Contracts and Cooperative Agreements

The GCAD is responsible for monitoring active grants, contracts, and cooperative agreements. The objective is to ensure compliance with all terms and conditions of a grant, contract or cooperative
agreement by both the institution and the government. The GCAD encompasses all activities that take place during the performance of the agreement, including closeout.

Upon receipt of a fully executed agreement from the PID, an initial in-depth review of the award documents takes place and relevant initiation forms (i.e. Award Notification, Form 405) are prepared and distributed. Complete project files are established and maintained in accordance with the University record retention policy. All post-award project modifications to existing projects are processed by the GCAD providing that there are no increases or decreases in the funding.

GCAD maintains liaisons with awarding agencies through responses to contractual situations or requests on day-to-day administrative matters. Responsibilities include monitoring projects to ensure that potential problems in meeting contractual obligations such as the submission of all deliverables, including technical reports, are called to the attention of the appropriate University official with a copy to the Chief Compliance Officer (CCO). Additionally, the GCAD director serves as University liaison and coordinator to the IRB.

3.4.2 The Start-up Conference

Once a fully executed agreement is received from the PID, a letter and a copy of the Notice of Award is sent to the PI/PD to inform them of the award and to schedule a start-up conference within two-weeks.

The items for discussion at the start-up conference include, but are not limited to:

- General project information such as grant/contract performance and reporting periods, awarding status, etc.
- Technical and administrative contacts (names, e-mail addresses, telephone and fax numbers)
- Review and accountability for special agreement provisions such as security, nondisclosure, limitation of funds/cost, key personnel, approvals required for release of information, purchase of equipment, travel, use of consultants or subcontractors, and patent considerations
- Deliverable requirements including periodic, technical, cost and patent reports
- Identification of the individual responsible for each report
- Special invoicing requirements, if applicable
- Processing of special requests i.e. no-cost extensions
- Preparation of original budgets (Form 405) and or budget revision forms if applicable

Attendees at the start-up conference must include the PI/PD, Director of GCAD, Senior Grants and Contracts Specialist, and any personnel desired by the PI/PD. Forms documenting that the conference has taken place and that the PI/PD is aware of all terms and conditions of the award will be signed and a copy placed in the project files. (See appendix 5)
3.4.3 Preparing Budget Form 405

Within a week following the start-up conference, the PI/PD is required to complete Budget Form 405 for submission to the GCAD. No institutional budget number will be assigned nor will expenditures be allowed until this form is completed. The approved detailed agency budget should be used as the basis for developing Form 405. The budget must be approved by the Director of the ORSP and the Manager of the OGCA. *(See Appendix A)*

Additionally, the PI/PD should do the following:

- Initiate job descriptions and announcements for new hires, securing the proper approvals
- Revise PAFs for existing employees to reflect new time and effort
- Complete PAFs for new hires

3.4.4 Assigning of Account Numbers

The OGCA assigns a distinct identifying fund number for each sponsored program in the University’s financial system. The OGCA notifies the ORSP and the PI/PD via e-mail of the account number. Expenditure reports are available online; the OGCA can provide paper copies on request. Online access is granted and activated by the Office of Information Technology and Communications (OITC) for the PI/PD and his or her program manager. The PI/PD must keep sufficient internal records to control expenditures.

3.4.5 Budget Revisions

If there are revisions, including the addition of incremental funding to the project’s approved budget, a Request for a Budget Revision form must be completed and submitted to the GCAD along with an explanation and/or justification for any changes. Some revisions may require agency approval prior to implementation. Budget revision forms are submitted to the OGCA for entry into the financial system. *(See Appendix B1)*

*According to OMB Circular A-110 Section 215.25.(b) recipients are required to report deviations from budget and program plans, and request prior approvals for budget and program plan revisions. Please see this section of the OMB Circulars for more information on when prior approvals for budget revisions are needed. (See Appendix B2 for Prior Approvals Requirements)*

3.4.6 Performance Monitoring

Grants, cooperative agreements and contracts are effective only for the period specified in the agreement. The PIs/PDs must complete the work, including deliverables, during the effective period for the institution’s invoices to be honored. Therefore, it is essential that the PI/PD and/or the designee monitor carefully both the work schedule and budgets. The objective is to complete the project on time and within budget.
The PI/PD and the OGCA must adhere to the grant/contract/agreement terms and conditions that apply to billing schedules and to the preparation and submission of invoices and other financial reports. It is the responsibility of the PI/PD to request monthly expenditure reports to reconcile his/her accounts with the OGCA. The PI/PD is responsible for submitting all deliverables as specified in the award document. The GCAD facilitates institutional compliance with the applicable terms and conditions of the agreement. (See Appendix 6)

3.4.7 Management of the Award

Management of sponsored agreements is a collaboration between the PI/PD and the University. The PI/PD is responsible for management of the funded award and conducts the project activities to meet project goals and objectives while adhering to awarding agency guidelines and University policies and procedures. The University, and in certain cases the PI/PD, is ultimately and legally responsible to the awarding agency for the performance of the funded activities.

3.4.8 Project Technical Performance

The PI/PD is responsible for the conduct of the project/program activities in accordance with the awarding agency’s approved scope of work and terms and conditions of the award. This includes hiring, assigning duties, evaluating, and terminating project staff, monitoring subawardees performance on the project, and scheduling the project activities. If the subawardees are not fulfilling the requirements of the subaward, the PI/PD must immediately inform the ORSP in writing. The ORSP will notify in writing the authorized representatives for the subawardee of failure to perform and seek appropriate remedies including termination of the subaward.

Approval may be required in writing by the awarding agency for any significant changes to the scope of work, project timetable, time and effort of key personnel. The PI/PD must report any issues immediately concerning the above items to the ORSP staff.

The PI/PD is responsible for the completion and timely submission of required technical reports to the awarding agency and for communicating with the technical officer concerning the conduct of the work and any necessary modifications. The GCAD will notify PIs/PDs thirty (30) days prior to the due date of the technical report(s). The Department Chair must review technical reports prior to submission to the awarding agency. The GCAD will send a second notice within five (5) business days to any PI/PD whose technical reports are overdue. PIs/PDs who have technical reports overdue will be prohibited from processing PAFs, supplemental pay forms, requisitions, and continuation proposals until the reporting requirement is satisfied. The Department Chairs and respective Deans, the OGCA manager, and CCO will be notified of these compliance issues.

According to OMB Circular A-110, Section 215, 51.(d) When required, performance reports shall generally contain, for each award, brief information on each of the following: (1) A comparison of actual accomplishments with the goals and objectives established for the period, the findings of the
investigator, or both. Whenever appropriate and the output of programs or projects can be readily quantified, such quantitative data should be related to cost data for computation of unit costs. (2) Reasons why established goals were not met, if appropriate. (3) Other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

PIs/PDs who are required by the awarding agency to submit paper copies of technical reports, must forward them to the GCAD for proper distribution to the awarding agency’s designee(s). PI’s/PD’s who are required to submit electronic copies of technical reports by e-mail must include the GCAD in the routing or provide evidence of timely submission (i.e. cover letter or awarding agency generated confirmation of receipt). For more on technical report requirements see OMB Circular A-110, Section 215.51.

3.4.9 Project Fiscal Management

The PI/PD is responsible for complying with all financial terms and conditions of the award. This includes ensuring that costs are correctly charged to the PI’s/PD’s restricted account according to the awarding agency’s approved project budget and the terms and conditions of the award. Expenditures charged to the account must be directly related to the project, must be allowable under the terms and conditions of the award, and there must be sufficient funds in the grant. Questions concerning the allowability of costs should be directed to the GCAD staff prior to incurring the cost. The PI/PD is ultimately responsible for all costs charged to his or her award.

The GCAD monitors projects to ensure that issues presented to the office by the awarding agency regarding agreement obligations (i.e., timely submission of all deliverables, reports and claims) are called to the attention of the appropriate University officials in accordance with the severity of the issues.

3.4.10 No-Cost Extensions

A no-cost extension is an administrative action that extends the time authorized to complete project deliverables without any increase in the awarding agency’s funding. If additional time is required to complete the project deliverables then an extension of time is requested.

Requests for no-cost extensions should be submitted to the awarding agency as soon as it becomes apparent that the project will not be completed on time.

Sections 215.25.e.2.(i).(ii) (iii) of OMB Circular A-110 states that Federal awarding agencies may be authorized to initiate a one-time extension of the expiration date of the award of up to 12 months unless one or more of the following conditions apply. For one-time extensions, the recipient must notify the awarding agency in writing with the supporting reasons and revised expiration date at least 10 days before the expiration date specified in the award. This one-time extension may not be exercised merely for the purpose of using unobligated balances.
If one of the following conditions applies the no-cost extension will not be granted:

(i) The terms and conditions of award prohibit the extensions
(ii) The extension requires additional Federal funds
(iii) The extension involves any change in the approved objectives or scope of the project

The PI/PD should consult the agency’s guidelines regarding no-cost extensions. The number of months needed to complete the project and justification for the extension should be submitted to the GCAD in writing for review. The Director of the GCAD will then submit a written request to the appropriate awarding agency for approval. The award end date remains unchanged until official notification has been received from the awarding agency.

3.4.11 Project Files

A centralized system to house information on active funded and closed grants, contracts and agreements is maintained. Once a proposal is funded and a fully executed copy of the grant agreement or notice of award is received from the PID, a project file is established. The files are maintained in fireproofed cabinets and are housed in the GCAD.

The files are alphabetized according to the PI’s/PD’s last name and contain the following information:

- Notice of Award (NOA), Letters of Agreement/ Memoranda of Understanding (MOU)
- Budget Information
- Proposal Documents
- Technical Documentation and/or cover letters documenting the processing of technical documents (reports, published articles, etc. provided by the PI/PD)
- Subcontracts Awarded by the University, if applicable
- All Other Support Documents (Correspondences, Amendments, Modifications, Etc.)
- Close-out Documents; if applicable

The files are primarily accessible to the ORSP staff, the Dean of Graduate Studies/Research and Sponsored Programs, the Provost and the CCO. Others may review the files upon request.

3.5 RECORD RETENTION

The University retains and makes available all documentation pertaining to all sponsored projects for five (5) years from the date of acceptance of all closeout documentation by the awarding agency. If required, the records will be retained for a longer period of time for litigation purposes. If any audit is started prior to the expiration of the five (5) year period, the records will be retained until the audit findings involving the records have been resolved and final action taken.
Additionally, PIs/PDs are required to retain project files for a five (5) year period. The PI/PD files include the proposal, notice of award, award amendments, requisitions, PAFs, time and effort reports, interim reports, e-mails, and other written correspondence.

Under the terms of a grant award, cooperative agreement, contract and the 2006 Compliance Agreement between the University and the Department of Energy, the University shall maintain for inspection all documents and records relating to reimbursement under federal grants and contracts for a minimum of five (5) years following the April 2006 execution of the compliance agreement between the University and the Department of Energy.

3.6 CLOSEOUT PROCESS

Grant, contract and cooperative agreement closeout is an administrative process that is a shared responsibility between the PI/PD, GCAD and OGCA. Agreement provisions and/or agency regulations establish closeout requirements.

Fulfillment of the ORSP’s project closeout responsibilities begins with a monthly review of the current list of active awards generated by the GCAD.

With few exceptions, every sponsored project will require a number of reports during its life and most certainly at its conclusion. Every PI/PD, must submit a final technical report. PIs/PDs, at a minimum, must be prepared to submit a final technical report no later than ninety (90) days following the expiration or termination of an award. The importance of the submission of such a report on a timely basis is critical and cannot be overstated. In a grant or contract arrangement, the awarding agency expects and deserves to be informed of results. Negligence by the PI/PD may substantially impact the University's and his or her ability to receive other support from the awarding agency. It could also result in a loss of payment to the University for costs already incurred. Such losses may become a liability chargeable to the department and/or school, and might result in severe disciplinary action.

In addition to the technical report(s), other reports may be required relating to inventions, patents, property and financial results.

*Please see OMB Circular A-110, Section 215.71 for more on Closeout Procedures.*

3.7 CLOSE-OUT LETTER

A closeout letter is sent to the PI/PD ninety (90) days prior to the effective date of completion. If the PI/PD determines that additional time is needed to complete the project research, the PI/PD must request a no-cost extension in writing from the ORSP. See Section 3.4.10 on No-Cost Extensions.
University policy requires that all final technical reports be submitted ten (10) days prior to the awarding agency’s due date. The CCO will be notified when the final report is sent to the awarding agency. Required reports may include the following:

- Final Technical Report (Prepared by PI/PD)
- Final Property Report (Prepared by Accounting/Property Management)
- Submission of Final Financial Reports and/or Invoices (Prepared by the OGCA)
- Final Patent Report (Prepared by the GCAD)
- Final Contractor’s Assignment of Refunds, Rebates, Credits, and Other Amounts (Prepared by the OGCA)
- Final Contractor’s Release (Prepared by the OGCA)

In the event final technical reports are not received ten (10) days prior to the awarding agency’s due date a letter is sent to the PI/PD and the academic dean stating that the required reports have not been submitted to either the ORSP or the awarding agency. If the report is not submitted, on receipt of the notification, the matter will be brought to the attention of the Department Chair, Dean, Provost/Vice President for Academic Affairs and CCO for resolution. A letter will then be sent to the Dean of Graduate Studies/Research and Sponsored Programs.

3.8 INVENTIONS, PATENTS AND COPYRIGHT

All inventions must be disclosed to the University. This must be done by reporting the invention as required by Section 2.12.2.2 of the Faculty Handbook. A copy of the required Disclosure Statement should be provided to the Dean of Graduate Studies/Research and Sponsored Programs. Except in cases of statutory or other legal restrictions, the University does not waive its rights to inventions arising from projects performed under its auspices. The University will make every effort to have inventions evaluated, patented and licensed, so that the research can benefit the public. For more information, see Section 2.12.2.2 of the Faculty Handbook.

3.9 CHANGE OF PI/PD

Circumstances on occasion may warrant the designation of a new temporary or permanent PI/PD. The awarding agency must be advised and permission obtained before a new PI/PD may be designated. If a PI/PD for some reason can no longer serve, the PI/PD must consult with the School Dean regarding a replacement. The School Dean in collaboration with the Dean of Graduate Studies/Research and Sponsored Programs will make the final determination. If the PI/PD is also the School Dean, then the request should bear the endorsement of the Dean of Graduate Studies/Research and Sponsored Programs and/or the Provost/Vice President for Academic Affairs.

If the award is a multi-project award with an advisory committee or external board, the advisory committee or external board will make a recommendation to the Provost/Vice President for Academic Affairs. A request to an awarding agency for designation of a new PI/PD should state the
reason for such a change and include the curriculum vita of the PI/PD-designate. Such requests must be submitted to the OGCA for institutional processing and forwarding to the awarding agency.

3.10 LEAVES (PERSONAL, SABBATICAL, TERMINATION, RESIGNATION, ETC.)

When a PI/PD or a co-PI/PD requests an extended leave or notifies the University that he or she will not be available for the project, the appropriate Dean or Department Chair will notify the ORSP. The Dean or Department Chair will notify the ORSP in writing thirty (30) days prior to the first day of the leave granted or taken for a continuous period of ninety (90) days or more. This will allow time for the awarding agency to make their decision regarding the replacement PI/PD or Co-PI/PD and to ensure that all reports are submitted and current.

The PI/PD or co-PI/PD must inform the GCAD of a 25% reduction in time devoted to the project. The GCAD will immediately inform the Department Chair, Dean, Provost and awarding agency.

3.11 TRANSFER OF A GRANT OR CONTRACT

3.11.1 To Another Institution

A PI/PD who is transferring to another institution may wish to continue the sponsored research project at the new institution. Steps may be initiated to transfer the grant or contract only with the approval of the Department Chair, School Dean, and Provost/Vice President for Academic Affairs. If approved, the requests for transfers must be submitted to the GCAD for processing. The transfer may be subject to certain conditions to be negotiated between the institutions.

Awarding Agencies do not automatically grant transfers of grant or contract awards. Permission must be obtained from the awarding agency for such transfers. Nominated PIs/PDs must be approved by the agency.

3.11.2 From Another Institution

A newly appointed faculty member coming from another institution to the University may have a sponsored project he or she wishes to transfer. Such a transfer requires the other institution's approval in addition to the approval of the awarding agency. A new proposal (or the revised original) with new budgetary information must then be processed through the PID prior to submission to the awarding agency.

3.12 MISCONDUCT IN SCIENCE

Any act of misconduct in science should be reported in accordance with the University policies outlined in the Misconduct in Science Manual on the CAU website.

4.0 OFFICE OF GRANTS AND CONTRACTS ACCOUNTING
4.1 THE ROLES AND RESPONSIBILITIES OF THE OGCA

The OGCA has the responsibility of monitoring and accurately reporting the financial activity that occurs on externally funded awards and recording revenues from receipt of payment of award expenditures. All grants and contracts policies and procedures are predicated on the Office of Management and Budget (OMB) Circulars, particularly Circulars A-21, A-110 and A-133, specific agency requirements, University policies and procedures and audit requirements. It is also the responsibility of the OGCA to maintain compliance in accordance with the terms and conditions of the award and the awarding agency. Additionally, in conjunction with the ORSP, the OGCA provides technical assistance to PIs/PDs in their fiscal responsibilities of managing the awards they receive. This section offers guidance to the policies and procedures of the OGCA for the administration of all externally funded awards to the University. It is intended to be inclusive, however, due to the nature of grants and contracts, changes are made periodically based on new requirements by agencies, the University and other parties involved. In the event there are changes to any part of the contents of this section, updates will be provided as soon as they are available.

4.2 ADMINISTRATION OF GRANTS AND CONTRACTS

4.2.1 Policies

The OGCA is responsible for the financial accounting of all restricted funds (contracts and grants) and any required cost-share/matching for the University for the period of performance of the award. The following have been established as key functions of the OGCA.

1. The OGCA prepares all invoices/billings, Letters of Credit transactions and all financial reports as required by the awarding agency.
2. The OGCA assists in the preparation of the University’s F&A Cost Proposal, in the negotiation of the F&A Cost Rates for the University with the University’s federal cognizant agency (currently Office of Naval Research) and collects and allocates F&A costs according to current University policy.
3. The OGCA, in conjunction with the ORSP, assists in the preparation of University budget requests for restricted governmental funds.
4. The OGCA, in conjunction with the Office of Institutional Advancement, assists in the preparation of University budget requests for restricted non-governmental restricted funds.
5. The OGCA establishes and inactivates restricted accounts in the accounting system and prepares financial entries as necessary.
6. The OGCA serves as the primary contact for the A-133 Single Audit.

4.2.2 Procedures

The OGCA utilizes the following procedures in the administration of sponsored projects:
1. The ORSP notifies the PI/PD if the awarding agency makes an award and assists the PI/PD in preparing Budget Form 405 in accordance with the approved budget. (See Appendix A)
2. The ORSP forwards the completed award documents including all terms and conditions and the Budget Form 405, including any cost-share/matching requirements and budget information (if applicable) to the OGCA for review and the assignment of an appropriate account number in the financial accounting system.
3. The OGCA notifies the ORSP and the PI/PD via e-mail of the account number established for the new award along with a corresponding cost-share/matching account number (if applicable).
4. Expenditures pertaining to sponsored projects are recorded in the University’s accounting system and are considered temporary restricted fund activity. The following apply to the use of restricted funds:
   a. The funds must be spent in accordance with the terms and conditions of the award and the awarding agency and the policies and procedures of the University.
   b. The expenditures are restricted to the terms and conditions of the award in the carrying out of its purpose.
   c. All expenditures made from externally awarded funds must be approved by the PI/PD and any other signature authorities as established by the department or University.

For additional information or clarification about procedures pertaining to financial post award administration, contact the OGCA.

4.3 POST AWARD ADMINISTRATION

Certain procedures have been implemented in the OGCA to facilitate the administration of an award after it has been received by the University. These procedures help to ensure that the award is managed properly and in a timely manner according to the terms and conditions of the award. Following is a detailed description of the post award administrative processes utilized in the OGCA.

4.3.1 Budgets/Budget Revisions

4.3.1.1 New Awards – Budget Form 405

The budget plan is the financial expression of the project or program as approved during the award process. It may include either the Federal and non-Federal share, or only the Federal share, depending on Federal awarding agency requirements. Budget Form 405 is used when a new award is received and is the initial record of the original budget approved by the awarding agency. It is submitted to the OGCA by the ORSP along with all of the new award documentation to establish a new account. Budget Form 405 is signed by the PI/PD and the Director of ORSP prior to submission to the OGCA for processing. New account numbers, which are unique for each award, are established by the OGCA only for new awards with the exception of awards funded in cycles or agencies requiring separate accounting for multi-year awards. The OGCA sets up a new file and
enters the original budget into the financial accounting system. (See Appendix A) The University’s financial accounting system complies with OMB Circular A-110, Section 215.21.

4.3.1.2 Incremental Funding/Periodic Revisions – Budget Revision Form

Budget increases sometimes known as “Incremental Funding” come as the result of supplements, continuations, renewals, etc. to existing awards. Periodic revisions are due to a need for reallocation of funds by expenditure line item categories. Both types of adjustments to the original budget are accomplished by submitting a Budget Revision Form. All budget revisions to restricted governmental awards should be reviewed and approved by the ORSP prior to submission to the OGCA for processing. The PI/PD must review expenditure reports to determine if periodic revisions are necessary between line item categories. Rebudgeting of non-personnel funds are also handled through the revision process and in accordance with the award terms and conditions and University policies and procedures. In accordance with OMB Circular A-110 there may be limitations imposed by the federal agency that require prior approval. The OGCA enters the Budget Revisions into the financial accounting system. (See Appendix B1)

4.3.1.3 Prior Approvals

Prior approvals are required as stipulated in an award agreement. Per OMB Circular A-110 Section 25.(c).5, prior approval is needed from the awarding agency to transfer amounts budgeted for F&A costs to absorb increases in direct costs or vice versa. In addition, prior approval by management (Dean of Graduate Studies/Research and Sponsored Programs and the Vice President for Finance and Administration or designee) is required to waive F&A costs or utilize F&A costs as cost- share on proposed projects. (See Appendix B2)

4.3.1.4 No Cost Extensions

A No-Cost Extension is an administrative action extending the time authorized to complete a project without any increase in funding. Occasionally extensions are given to awards with additional funding along with an extension of time. The PI/PD should notify the ORSP as soon as it becomes apparent that the project will not be completed by the originally established end date. The ORSP submits a written request to the agency on behalf of the PI/PD. Most agencies will state a time frame for the request to be submitted.

Requests for no-cost extensions should be submitted to the awarding agency as soon as it becomes apparent that the project will not be completed on time. Sections 215.25.e.2.(i).(ii) (iii) of OMB Circular A-110 states that Federal awarding agencies may be authorized to initiate a one-time extension of the expiration date of the award of up to 12 months unless one or more of the following conditions apply. For one-time extensions, the recipient must notify the awarding agency in writing with the supporting reasons and revised expiration date at least 10 days before the expiration date.
specified in the award. This one-time extension may not be exercised merely for the purpose of using unobligated balances.

If one of the following conditions applies the no-cost extension will not be granted:

(iv) The terms and conditions of award prohibit the extensions
(v) The extension requires additional Federal funds
(vi) The extension involves any change in the approved objectives or scope of the project

If a no-cost extension is granted, the ORSP forwards a copy of the approval to the OGCA. The OGCA updates information in the accounting system and the project file. (See section 3.4.10 for further details.)

4.4 Technical/Progress Reports

Preparation of Technical/Progress Reports is the responsibility of the PI/PD. They inform the awarding agency of the progress that has been made on the project. The ORSP submits the reports to the agency on behalf of the PI/PD. The timely submission of these and other reports such as properties, inventions and/or patents are important to the overall success of the project. (See Section 3.4.8 for further details.)

4.5 PROCESSES AND PROCEDURES

A part of monitoring sponsored projects in the OGCA involves processing various University forms that affect the spending and subsequent payment of funds awarded on sponsored projects. The submission of these forms either initiates an expense or corrects an expense that has already occurred. The various forms listed in the following sections are not intended to be all inclusive and may be updated or revised periodically due to changes that occur in the OGCA or University processes and procedures.

4.5.1 Personnel Action Form

A Personnel Action Form (PAF) is required by the University to employ any individual that will be compensated. This form is initiated by the PI/PD. The PI/PD should ensure that the position for which he or she is hiring is in the approved budget and that funds are available before submitting the form to the OGCA for processing. The PI/PD should also follow the guidelines established by Human Resources (HR) pertaining to salary and classification of the desired position at the proposal stage. PAFs must be signed by all appropriate individuals prior to submission to the OGCA. Every effort is made in the OGCA to process PAFs on the same day if received by 3:30 p.m. Process means approve and forward to HR or disapprove and return to PI/PD. Walk-through PAFs are not guaranteed to be processed on the same day and are discouraged. Every effort should be made to submit the document by the deadline dates established by HR as published on the University’s website. The form is available online at www.cau.edu/gen_info/hr/PAF2.pdf.
4.5.2 Supplemental Pay Form

Changes to base salary (i.e. supplemental compensation) only will occur because of the assignment of additional duties (per A-21, J.10.c.(1)(d)) and only will be charged to federal programs in accordance with approval of the awarding agency as provided in A-21, J.10.d(1). For details, please refer to OMB Circular A-21 Section J.10.

A Supplemental Pay Form (SPF) is required when an employee is to receive additional compensation for work performed outside his or her normal job description as defined by HR. Supportive documentation and/or written justification must accompany the request for supplemental pay and proper approvals must be obtained before the request will be granted and before any additional work has begun. Every effort is made in the OGCA to process SPFs on the same day if received by 3:30 p.m. Process means approve and forward to HR or disapprove and return to the PI/PD. Walk-through SPFs are not guaranteed to be processed on the same day and are discouraged. Every effort should be made to submit the document by the deadline dates established by HR as published on the University’s website.

http://www.cau.edu/gen_info/hr/SuppPayForm.doc (See Appendix D)
See section 3.3.13 for more on Supplemental Pay.

Sponsored activities may not result in any employee receiving compensation at a rate in excess of his/her authorized salary.

4.5.3 Staff Requisition Form

The University policy requires that a Staff Requisition Form be submitted when a vacancy exists for either a new position or a replacement. This is the initial step that must be completed before a PAF is submitted to HR. Ongoing consultation with HR is suggested throughout this process. See the HR Policies and Procedures for further details.

The PI/PD should ensure that the position has been approved and funded by the awarding agency. The form must be signed by all appropriate individuals before submitting to the OGCA for processing. The OGCA forwards the approved requisition to HR for posting of the position on the University’s website and other avenues of advertising (if warranted). The form is available online under the HR link on the University’s website. http://www.cau.edu/gen_info/hr/Requisition.doc (See Appendix E)

4.5.4 Change in Payroll Distribution Form

A Change in Payroll Distribution form must be submitted whenever reallocation or reclassification of an employee’s salary from the original or intended distribution of pay is necessary. These
changes require a detailed written justification and supporting documentation along with appropriate signatures and approvals before submission to the OGCA. All payroll reclassifications must be done no later than sixty (60) days of the original occurrence of expense or transaction. After review and approval the OGCA forwards the form to the Payroll Office to effect the change requested. *(See Appendix F)*

### 4.5.5 Student Wage Payment Form

A Student Wage Payment Form is initiated by the PI/PD. This form is required to employ any student enrolled at the University who will be compensated from a restricted award. The PI/PD should ensure that the hiring of students has been approved by the awarding agency and that the funds are available before submitting the form to OGCA for processing. The PI/PD should also follow the guidelines established by HR pertaining to the hourly wage rate and classification of the student. The Student Work Wage form must be signed by all appropriate individuals (including the student) prior to submission to the OGCA. Every effort is made in the OGCA to process Work Wage forms on the same day if received by 3:30 p.m. Process means approve and forward to HR or disapprove and return to PI/PD. Walk-through Wage Forms are not guaranteed to be processed on the same day and are discouraged. Every effort should be made to submit the document by the deadline dates established by HR as published on the University’s website. Time sheets documenting actual hours worked during a specified pay period, signed by the student and the PI/PD are required to be submitted to the Payroll Office by the deadline dates in order to be paid. Time sheets that are submitted late are paid on the next pay date. The form is available online under the HR link on the University’s website. http://www.cau.edu/gen_info/hr/StudWagePayForm.doc *(See Appendix G)*

### 4.5.6 Student Stipend Form

A Student Stipend Form must be submitted when a student will be paid an amount, as determined by the PI/PD, for a span of time that is not associated with an hourly wage or the completion of a time sheet. The PI/PD should determine the student’s eligibility to receive a stipend based on the specific scope or statement of work of his or her award and ensure that funds are budgeted. The Stipend Form must be signed by all appropriate individuals including the student prior to submission to the OGCA. Every effort is made in the OGCA to process Stipend forms on the same day if received by 3:30 p.m. Process means approve and forward to HR or disapprove and return to PI/PD. Walk-through Stipend Forms are not guaranteed to be processed on the same day and are discouraged. Every effort should be made to submit the document by the deadline dates established by HR as published on the University’s website. The form is available online under the HR link on the University’s website. http://www.cau.edu/gen_info/hr/StudStipPayForm.doc *(See Appendix H)*

### 4.5.7 Student Financial Aid Roster

A Student Financial Aid Roster must be submitted whenever tuition and fees, scholarships and fellowships, book support and/or room and board are being paid on a student’s behalf from a restricted award. The PI/PD should determine the student’s eligibility to receive such support
based on the specifications in the award agreement and also ensure that funds are budgeted. The Financial Aid Roster may be submitted for a single student or a group of students and is initiated and signed by the PI/PD. Every effort is made in the OGCA to process rosters on the same day provided an appropriate detail code has been established. Process means approve and forward to the Financial Aid Office or disapprove and return to PI/PD. Walk-through Financial Aid Rosters are not guaranteed to be processed on the same day and are discouraged. If the award does not have an appropriate detail code, one will be requested from the Office of Information Technology (OITC). The Financial Aid Office will only accept rosters approved by the OGCA on restricted awards that bear the original signature of the PI/PD. Copies and faxes will not be accepted. (See Appendix I)

4.5.8 Purchase Requisition

A purchase requisition must be submitted to procure goods and services as needed, approved and budgeted on restricted awards. The Purchasing policies and procedures established by the University and published by the Purchasing Department must be adhered to. A purchase order is the University’s official document of commitment to pay for goods and services, therefore goods and services should not be obtained prior to the issuance of the purchase order. All requests must be submitted on a requisition form with all supporting documentation attached and signed by the PI/PD and any other signature authority established by a department and/or the University prior to submission to the OGCA for processing. Requisition forms can be obtained from the Purchasing Department. If the requisition is to a vendor which has not been previously utilized by the University a Vendor Information Packet must also be submitted with the requisition. The Vendor Information Packet is available on the Purchasing Department’s link on the University’s website: http://www.cau.edu/purchasing/default.html. The OGCA reviews the requisition for reasonableness, allocability and allowability in accordance with OMB Circular A-21 and the approved budget of the award. The budget narrative/justification that was submitted with the proposal and approval typically identifies the goods and services intended for the fulfillment of the scope of work to be done. Every effort is made in the OGCA to process purchase requisitions on the same day if received by 2:30 p.m. Process means approve and forward to the Purchasing Department or disapprove and return to the PI/PD. Walk-through requests are not guaranteed to be processed on the same day and are discouraged. Exceptions will be made for requisitions for airline tickets which must be confirmed via a purchase order within twenty-four (24) hours of the initial request to the travel agency. The procedure for Purchase Requisitions will remain the same until on-line processing is available. (See Appendix J) Please refer to OMB Circular A-110, Sections 215.43 and 215.44 for detailed requirements.

4.5.9 Travel Requisition

A travel requisition must be submitted for requesting an advance of funds or approval for travel for staff, faculty or students to attend conferences, seminars, workshops, etc. being charged to a sponsored project. This applies to domestic or foreign travel as approved and budgeted in the
restricted award agreement. The travel requisition must be signed by the traveler and the PI/PD prior to submission to the OGCA for processing. The travel policies and procedures established by the University and published by the Purchasing Department must be adhered to. Requests for advances should be made at least fourteen (14) days prior to the date of travel. Any advances received for travel must be cleared through Purchasing within seven (7) days after returning from travel. All supporting documentation must be provided. If the advance is not cleared within thirty (30) days the amount of the advance will be deducted from the traveler’s payroll check as well as any other expenses paid on the traveler’s behalf. Every effort is made in the OGCA to process travel requisitions on the same day if received by 2:30 p.m. Process means approve and forward to the Purchasing Department or disapprove and return to the traveler. Walk-through requests are not guaranteed to be processed on the same day and are discouraged. University Travel Guidelines are published on the University web-site: http://www.cau.edu/purchasing/TravelGuidelines.pdf (See Appendix K)

4.5.10 Cost Transfers

Cost transfers are warranted when a discrepancy has been identified in expenditures posted to an account that needs to be corrected. Costs allocable to a particular agreement may not be shifted to other agreements in order to meet deficiencies caused by overruns or other fund considerations. Transfers must be supported by documentation that contains a full explanation of how the error occurred. An explanation that merely states “to correct error” or “to transfer to correct project” is not sufficient. When a discrepancy is identified the PI/PD must contact the department responsible for posting the charges (e.g. vendor payment – A/P, payroll charges – HR, purchasing orders – Purchasing, etc.) to obtain additional documentation relative to resolving the discrepancy. Cost transfers relating to payroll discrepancies are done via the submission of Change in Payroll Distribution form (see Section 4.5.2). All cost transfers are initiated and signed by the PI/PD. Requests for Cost Transfers must be submitted to the OGCA no later than sixty (60) days after the original occurrence of the expense or transaction. The affects of cost transfers are captured in financial reports and invoices submitted to the awarding agency. It should be noted that frequent errors in the recording of costs may indicate the need to review the accounting system and/or internal controls and are subject to audit. Cost transfer requests are prepared and entered via a journal voucher form by the OGCA and posted to the general ledger by General Accounting. (See Appendices L1 and L2 for Cost Transfer Form and Appendix M for Journal Voucher Form)

See OMB Circular A-110 Section 215.25.(f) for more information on cost transfers.

4.5.11 Professional Services/Consultant Statement of Work/Subcontracts and Subagreements

Requests for contracts, professional services and subcontracts/subagreements must be approved prior to performing services or beginning work. The Professional Services/Consultant Statement of Work Form, published by the Purchasing Department’s on the University’s web-site, must be
completed and attached to the requisition when submitted to the OGCA for approval. The following is the web-site: http://www.cau.edu/purchasing/default.html.

The consultant must agree to the terms and conditions stated in the agreement in order to be compensated. The consultant agrees to maintain detailed business and accounting records sufficient to permit the University to audit the work/services provided and will provide said records to the University immediately upon request. If the compensation is paid with federal funds he or she agrees to abide by any and all applicable federal regulations, procedures and laws including the signing of any additional documents necessary to ensure that the agreement is consistent with all federal requirements.

All subcontracts under sponsored projects are issued by the ORSP per the terms and conditions of the prime award agreement. After a subcontract has been executed an open purchase order is obtained to make payments to the subcontractor. Subcontractors are required to submit their invoices to the ORSP for payment. The ORSP will collaborate with the PI/PD concerning the invoiced work performed under the subcontract. If invoices are approved by the PI/PD and the ORSP, the ORSP will submit them to Accounts Payable for payment. In the event an invoice is received directly by the Accounts Payable department and it does not bear the approval signature of the PI/PD and the ORSP, the invoice is forwarded to both the ORSP and PI/PD for review and approval. The invoice is then returned to the Accounts Payable department for payment. When a subcontractor has cost-sharing/matching requirements that must be satisfied, the financial reports reflecting those costs are submitted to the OGCA. (See Appendix N)

4.5.12 Letter of Credit Drawdowns

Letters of Credit are instruments from awarding agencies that allow payment requests to be made in advance for anticipated expenditures or for reimbursement of expenditures already incurred. These requests called “draws” can be made every day as long as the funds will be applied toward expenditures that will occur within three (3) days of the request or have already been incurred and can be supported with appropriate documentation. The funds are requested and are deposited via Automatic Clearing House (ACH) within 24-48 hours from the date of the request if approved by the awarding agency. The OGCA makes draw requests approximately every two weeks and more frequently as necessary from the awards that fit this category. All letters of credit drawdowns are reconciled to the general ledger and all documentation is maintained in the OGCA.

4.5.13 Restricted Award Payment

All electronic payments and cash receipts (i.e., checks) for restricted awards are recorded by the OGCA when received, via a cashiering session, into the accounting system (Banner) with the exception of payments for privately funded awards which are recorded by the Office of Institutional Advancement. Accounts receivable codes are established for restricted awards during the initial set up of the account. Each restricted award has a unique account number assigned to it to which its
payments are recorded. A bank account code as established by the General Accounting Office identifying an account as either federal or non-federal is also attached to the unique account number during the set up process. The cashiering session is posted to the general ledger by General Accounting. A copy of the cashiering session is forwarded to General Accounting. All cash receipts along with a copy of the cashiering session are forwarded to the Cashier’s Office for depositing. A copy of all cashiering sessions is maintained in the OGCA. The University’s procedures for recording of payments comply with OMB Circular A-110 Section 215.22.

4.5.14 Account Receivables

Outstanding payments on sponsored projects are reviewed monthly. If a payment is more than sixty (60) days outstanding from the submission date of the invoice the OGCA contacts the agency to inquire about the payment. If non-payment is due to non-submission of a technical/progress report, the PI/PD is contacted as well as the ORSP, the Vice President for Finance and Administration, the Dean of Graduate Studies/Research and Sponsored Programs, the Academic Dean, the Provost and the CCO. If the delay requires resubmission of an invoice, a revised invoice or a copy of the original invoice in question (whichever is required) is forwarded to the agency via fax within twenty-four (24) hours.

4.6 Financial Reporting

4.6.1 Invoicing/Billing

The Federal government has established certain forms for use by entities who are the recipients of federal awards to request the funds awarded them. Depending on the awarding agency’s requirements one or more of these forms are necessary to receive payment for expenditures incurred on a restricted award. Additionally, other forms for requesting payment are used by non-federal entities which have funded sponsored projects at the University. These forms are listed below.

4.6.1.1 Standard Form 270

Standard Form 270 (SF270), Request for Advance or Reimbursement, is used for non-construction federal cost-reimbursable grants and contracts and is submitted to the awarding agency according to the frequency stated in the award agreement (i.e., monthly, quarterly, etc.). Invoice amounts are based on actual expenditures incurred at the time of billing that can be supported by expenditure documents for transactions recorded in the general ledger. If the form is used to request an advance, the amount requested should be the best estimate of funds needed that can be disbursed within a three-day period. (See Appendix O)

4.6.1.2 Standard Forms 1034/1035
Standard Forms 1034 (SF1034), Public Voucher for Purchases and Services Other Than Personal and Standard Form and Standard Form 1035 (SF1035), Public Voucher for Purchases and Services Other Than Personal Memorandum Continuation Sheet, are used for federal contracts that may be cost reimbursable or fixed price. They are generally submitted to the awarding agency based on the completion of tasks which are fee-based or carry a fixed rate. Due to the nature of tasks or fixed price contracts, the costs associated with the fee or rate may not necessarily coincide with the actual costs incurred as recorded in the general ledger. The SF1035 form is used to list the details of the summarized amounts reflected on the SF1034.  
(See Appendices P1 and P2)

4.6.1.3 Grants and Contracts Custom Invoice

The OGCA custom invoice was designed for invoicing when an awarding agency does not specify an invoice format. Typically this is the case when the University is a subcontractor or subgrantee. The custom invoice captures pertinent award information such as the award number, the award title, the mailing address and current and cumulative expenditures. (See Appendix Q)

4.6.2 Financial Reports

Financial Reports are submitted according to specific agency requirements (i.e., quarterly, annually, final, etc.). Amounts reported are based on actual expenditures recorded in the general ledger for the reporting period and unliquidated obligations (if required) from one reporting period to the next. A copy of financial reports is forwarded to the PI/PD. If there are discrepancies in the amounts reported, the PI/PD must contact the OGCA for review and corrections will be made by the OGCA, when necessary. The PI/PD is required to review expenditure reports on a monthly basis so that discrepancies will be corrected by the OGCA prior to the submission of financial reports. Sixty days (60) prior to the end date of a sponsored project, the OCGA requires a pre-closeout meeting with the PI/PD to review the grant expenditures before the final report is submitted. See Section 4.7.1.1 for Pre-Closeout Letter. See OMB Circular A-110, Section 215.52 for more on Financial Reporting.

4.6.2.1 Standard Forms 272/272A

Standard Forms 272 (SF272), Federal Cash Transaction Report (FCTR) and Standard Form 272A (SF272A), FCTR Continuation Sheet, are used when funds are advanced to recipients. This also includes federal agencies that make scheduled payments on projects and Letters of Credit. The report captures all funds received and disbursements or expenditures made on an award for the reporting period. The federal share of program income generated during the reporting period is also reported on the SF272. See Appendices R1 and R2. See OMB Circular A-110 Section 215.52(2).

4.6.2.2 Standard Forms 269/269A
Standard Form 269 (SF269), Financial Status Report/Long Form, is used to report total outlays and any program income earned on a sponsored project. Total outlays include the federal share of expenditures as well as any cost-share or matching done by the University. OMB Standard Form 269A (SF269A), Financial Status Report/Short Form, is used to report total outlays but excludes the reporting of program income. The long form must be used if there is program income generated on a federal award. (See Appendices S1 and S2) See OMB Circular A-110 Section 215.52(1).

4.6.2.3 Other Report Forms

Occasionally some awarding agencies provide a specific format and form for invoicing or financial reporting. This typically occurs with non-federal awarding agencies and the agency includes the document with the award agreement. To the extent possible, the OGCA creates an electronic version of the agency form.

4.6.3 Expenditure Reports

Various budget and expenditure reports, all generated from general ledger data in the financial system, are used in monitoring costs charged to sponsored projects. The reports are available online; the OGCA will provide paper copies upon request. Online access is activated by OITC for the PI/PD and his or her program managers. Expenditures must be reviewed by the PI/PD on a monthly basis to ensure that charges are appropriate and to identify any discrepancies. After the appropriate review, a request must be submitted to the OGCA to initiate corrective action, if necessary. Cost transfers are required to be made in a timely manner (see Section 4.5.10 on Cost Transfers). When a discrepancy is identified the PI/PD must contact the department responsible for posting the charges (e.g. vendor payment – A/P, payroll charges – HR, purchase orders – Purchasing, etc.) to obtain additional documentation relative to resolving the discrepancy. Cost transfers relating to payroll discrepancies are done via the submission of a Change in Payroll Distribution form. (See Section 4.5.4)

4.6.3.1 Budget Status Report

The Budget Status Report (BDSC) is a fiscal year summary report by budget line categories reflecting the balance of the budget from the prior fiscal year and any additional funds that have been added in the current fiscal year, expenditures incurred in the current fiscal year, any commitments (i.e., unpaid purchase orders) and the available balances per line item on an award.

4.6.3.2 Organization Detail Activity Report

The Organization Detail Activity Report (ODTA) is a fiscal year report that reflects the details of all transactions that have occurred for any given fiscal year during the life of the award. It provides pertinent information about the transaction: the date the transaction was posted, the type (i.e., payroll item, budget entry, invoice payment, journal entry, etc.), the document number, the description or name of the vendor and the amount of the transaction. The report will also give
information relative to purchase orders: the purchase order number, payment transactions against the purchase order and any outstanding purchase orders not yet paid.

4.6.3.3 Grant Inception-to-Date Report

The Grant Inception-to-Date Report (GITD) is a summary report generated by Banner, the University’s financial system. It reflects the total budget awarded to date, the cumulative expenditures that have been incurred on a sponsored project from its beginning, any encumbrances not paid and the available balances per line item. This information can be obtained through any desired date on all awards except for awards that were established prior to the implementation of the current financial accounting system (July 1, 2000). Awards that fall in this category will only have an accounting of expenditures that were incurred in the current accounting system. Prior financial system expenditure information is available from the OGCA.

The reports are available online or the OGCA can provide paper copies when required by the PI/PD or program manager. It is the responsibility of the PI/PD to review the report on a monthly basis to ensure expenditures reflected are accurate and to report/follow-up on any discrepancies.

4.7 EFFORT REPORTING

4.7.1 Time and Effort Monitoring

The University is required by OMB Circular A-21 to monitor and report time and effort for all employees (including students who are supported in part or fully by federal funds). It states that salary and wage charges may be made initially on the basis of estimates made before the services are performed, provided that such charges are promptly adjusted, if significant differences occur. The PI/PD must review charges posted for salaries on a monthly basis to ensure effort reporting is accurate. This monitoring process also ensures that total effort on a project or across multiple projects does not exceed 100% of an individual’s time and that the faculty member’s effort does not conflict with and is reasonable within the confines of his or her teaching responsibilities as defined in his or her contractual agreement with the University.

4.7.2 Certification Process

The OGCA conducts Time and Effort Certification three (3) times per year associated with the academic terms of the University. Specifically, the Fall Term certification covers the period September through December, the Spring Term certification covers the period January through May and the Summer Term certification covers the period June through August. Notification is sent to all employees via a university-wide broadcast e-mail from the Provost just prior to the beginning of the certification process. The certification is conducted for a period of thirty (30) days from the date of the notification. If an employee identifies a discrepancy during the certification process, a Change in Payroll Distribution form (signed by the PI/PD in instances where the employee is not
the PI/PD) should be submitted within five (5) days of identifying the discrepancy. The PI/PD informs the OGCA of any discrepancies, using the payroll redistribution form, within five (5) days of review. A master log of the individuals whose form indicates that some or all of their pay was from a federally related award is maintained in the OGCA. The log is reviewed after each certification period to determine who has not completed the process. Those who have not done so are notified via e-mail to complete the process within fourteen (14) days. If the process is not completed within fourteen (14) days of the date of the second notice, notification is sent to the Dean or supervisor of the employee, the PI/PD, the Provost and the CCO for further action. All certification documentation is maintained in the OGCA in accordance with the University’s record retention policy.

4.8 CLOSEOUT POLICIES AND PROCEDURES

4.8.1 Financial Closeout

4.8.1.1 Pre-Closeout Letter

A Pre-Closeout Letter is sent to the PI/PD sixty (60) days prior to the expiration of an award requiring the PI/PD to schedule a meeting with the OGCA to review the status of the award that is ending. The letter provides summary information relating to the award amount, the cumulative expenditures as of the date of the letter, any outstanding encumbrances and the accounts receivable balance (i.e. outstanding invoice payments). The letter also indicates when the final report and/or invoice are due to the awarding agency. If the PI/PD fails to schedule and meet with the OGCA within twenty (20) days of the date of the notice, the OGCA will notify the ORSP, the Vice President for Finance and Administration, the Dean of Graduate Studies/Research and Sponsored Programs, the Academic Dean, the Provost and the CCO. This notification will be sent ten (10) days prior to the end date of the project. After all outstanding issues are resolved the final report/invoice is submitted with total expenditure amounts as reflected in the general ledger at the end date of the award. See section 4.5.14 on Account Receivables (See Appendix T)

4.8.1.2 Closeout Letter

A closeout letter is sent to the PI/PD and the ORSP upon the completion and submission of the final invoice and/or financial report to the awarding agency. The letter includes the address where the documents were sent. (See Appendix U)

4.8.1.3 General Ledger Closeout

After all final reports or invoices have been submitted to the awarding agency, all payments have been received and recorded and the accounts receivable balance is zero, the OGCA does the following:

- Zeros the budget to the expenditures as reflected on the final report and/or invoice
• Zeros the trial balance sheet accounts
• Inactives the award to prevent any additional charges being posted to the award

4.8.1.4 Contractor’s Assignment of Refunds, Rebates, Credits and Other Amounts

The Contractor’s Assignment of Refunds, Rebates, Credits and Other Amounts form is completed by the OGCA to close out awards that are contracts. The submission of this form to the awarding agency indicates that the University agrees to give right to and return to the government any interest, refunds, rebates, credits and other amounts arising out of the performance of the contract. The University also agrees to cooperate fully with the government on any claim or lawsuit in connection with these funds. (See Appendix V)

4.8.1.5 Contractor’s Release

The Contractor’s Release form is another contract closeout form completed by the OGCA. The submission of this form indicates that the University has verified the amount of all payments received and subsequently releases or discharges the government from all liabilities, obligations, claims and demands arising from the contract. Exceptions to this discharge are for outstanding reimbursement of costs not known on the date of execution of the release or claims for reimbursement related to patents. These instances require written notice be given to the awarding agency. (See Appendix W)

4.8.2 Administrative Closeout

4.8.2.1 Record Retention

The University retains and makes available all documentation pertaining to all sponsored projects for five (5) years from the date of acceptance of all closeout documentation by the awarding agency. If required, the records will be retained for a longer period of time for litigation purposes. If any audit is started prior to the expiration of the five (5) year period, the records will be retained until the audit findings involving the records have been resolved and final action taken.

Additionally, PIs/PDs are required to retain project files for a five (5) year period. The PI/PD files include the proposal, notice of award, award amendments, requisitions, PAFs, time and effort reports, interim reports, e-mails, and other written correspondence.

Under the terms of a grant award, cooperative agreement, contract and the 2006 agreement between the University and the Department of Energy, the University shall maintain for inspection all documents and records relating to reimbursement under federal grants and contracts for a minimum of five (5) years following the April 2006 execution of the compliance agreement between the University and the Department of Energy.
4.8.2.2 Off Site Storage

An Off Site Storage facility is used to house University documents that must be retained per the University Record Retention Policy. The OGCA also uses this facility to house sponsored project files as necessary, based on the availability of space in the current location. After the expiration of the retention period the off site facility is notified to destroy the documents.

4.9 CONCLUSION

OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, requires non-federal entities that expend $500,000 or more in a year in federal funds to conduct a single audit annually. The audit is performed by a certified public accounting firm that determines whether the University has complied with laws, regulations and the provisions of the award agreements. They also perform testing of internal controls to assess the related control risks and for reasonable assurance that financial statements are accurate. The OGCA serves as the primary contact for the A-133 Audit relating to federal awards. In addition, awarding agencies may make site visits as needed. Periodically, federal agencies will also conduct random desk audits or statistical analyses of financial reports submitted and request in writing additional documentation.

The goal of the OGCA, as well as the University, is to adhere to all laws and regulations governing the administration of sponsored projects, to minimize risks and to resolve all issues of non-compliance quickly.
5.0 Glossary of Commonly Used Terms

A-21 OMB Circular establishing the cost principles for allowability of costs incurred by institutions of higher education under federally-sponsored agreements.

A-110 Circular published by the OMB establishing administrative policies for fiscal management of grant awards in non-profit and higher education institutions.

A-133 Circular A-133 establishes standards for obtaining consistency and uniformity among federal agencies for the audit of States, local governments, and non-profit organizations expending federal awards.

Allocable Cost A cost is allocable to a particular cost objective (i.e., a specific function, grant project, service, department, or other activity) in accordance with the relative benefits received. A cost is allocable to a project where it is treated consistently with other costs incurred for the same purpose in like circumstances and

1. Is incurred specifically for the award; or
2. Benefits both the award and other work and can be distributed in reasonable proportion to the benefits received; or
3. Is necessary to the overall operation of the organization.

Allowable Cost A cost incurred by a recipient meeting the following requirements:

1. Reasonable for the performance of the award;
2. Allocable;
3. Net of applicable credits;
4. Consistent with internal regulations, policies and procedures that apply uniformly to both federally-funded and other activities of the organization;
5. Consistently treated;
6. Incurred in accordance with generally accepted accounting principles (GAAP);
7. Not included as a cost in any other federally funded grant (not charged elsewhere); and
8. Adequately documented.

Award Financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the Federal government to an eligible recipient. The term does not include: technical assistance, which provides services instead of money; other assistance in the form of loans, loan guarantees, interest subsidies, or insurance; direct payments of any kind to
individuals; and contracts which are required to be entered into and administered under Federal procurement laws and regulations.

**Budget Period**  
The dates assigned by the awarding agency during which time funds may be expended, usually 1 yr period.

**Closeout**  
Process by which the awarding agency determines that all applicable administrative actions and all required work of the award have been completed by the recipient and the awarding agency.

**Contract**  
A procurement contract under an award or subaward, and a procurement subcontract under a recipient’s or subrecipient’s contract.

**Cooperative Agreement**  
An award of financial assistance that is used to enter into the same kind of relationship as a grant; and is distinguished from a grant in that it provides for substantial involvement between the Federal agency and the recipient in carrying out the activity contemplated by the award.

**Cost Principles**  
The principles as set out in applicable statutes, regulations, grantor instructions and OMB Circulars are used for determining accountability.

**Cost Sharing or Matching**  
The portion of project or program costs not borne by the Federal government.

**Date of Completion**  
The date on which all work under an award is completed or the date on the award document, or any supplement or amendment thereto, on which awarding agency sponsorship ends.

**Deficit**  
The numerical excess of expenditures over revenues (authorized budget) during the accounting period or award/project period for grants and contracts.

**Direct Costs**  
Those costs that can be identified exclusively with a particular activity within a sponsored project (i.e. supplies, salaries and wages, travel, etc.).

**Encumbrance**  
All monies committed to the purchase or payment of an item or service; these funds have not actually been liquidated yet, however, they cannot be spent. These funds become expenditures when commitments have been fulfilled (i.e. invoices, etc.).

**Equipment**  
Tangible assets acquired through donation, gift, purchase, capital lease, or self-construction with a life expectancy greater than one year and valued over
$5,000. However, consistent with the recipient’s policy, lower limits may be established.

**Expenditure**

All monies used during the budget period to purchase tangible items in addition to payment of services.

**Expanded Authority**

The waiver of prior approval requirements by the awarding agency. Allowed revisions are permitted only if necessary for project completion and are within the original scope of the project and within the total approved budget. Such waivers may include authorizing recipients to incur pre-award costs 90 calendar days prior to award or more than 90 days with the prior approval of the Federal awarding agency or to extend past the expiration date for up to 12 months.

**F&A Cost**

Costs that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. F&A costs were previously referred to as indirect costs.

**GCAD**

Grants and Contracts Administration Division is a division of the Office of Research and Sponsored Programs, at CAU responsible for monitoring active grants, contracts & cooperative agreements.

**Grant**

An award of financial assistance, the principal purpose of which is to transfer a thing of value from a Federal agency to a recipient to carry out a public purpose of support or stimulation authorized by a law of the United States (see 31 U.S.C. 6101 (3)). A grant is distinguished from a contract, which is used to acquire property or services for the Federal government’s direct benefit or use.

**OGCA**

Office of Grants and Contract Accounting is responsible for monitoring and accurately reporting the financial activity that occurs on externally funded awards. OGCA reports to the CAU Vice President of Finance and Administration.

**OMB**

The Office of Management and Budget is Federal agency, branch of the Executive Office of the President of the United States. The OMB ensures that agency reports, rules and proposed legislation are consistent with the President’s budget and administrative policies.

**ORSP**

Office of Research and Sponsored Programs is the CAU organization that provides administrative support for sponsored programs. The ORSP reports to the Provost/Vice President of Academic Affairs.
<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
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<tbody>
<tr>
<td>Obligated Funds</td>
<td>Funds that are unexpected but are encumbered at the end of a budget period or project period</td>
</tr>
<tr>
<td>PID</td>
<td>Project Initiation Division is a division of the Office of Research and Sponsored Programs. At CAU, it is responsible for assisting PIs/PDs with the submission of proposals.</td>
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<tr>
<td>Prior Approval</td>
<td>Written approval by an authorized official evidencing prior consent. Note: the approval shall only be accepted from the awarding agency in writing.</td>
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<tr>
<td>Project Period</td>
<td>The period assigned to complete the awarded project. This also means the period established in the award document during which federal sponsorship begins and ends.</td>
</tr>
<tr>
<td>Purchase Requisition</td>
<td>Form utilized to generate purchase orders for the purchase of supplies, etc. When utilizing the purchase order, expenses become encumbered until invoiced.</td>
</tr>
<tr>
<td>Reasonable Cost</td>
<td>A cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved therefore, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.</td>
</tr>
<tr>
<td>Restricted Funds</td>
<td>Funds for which expenditures must comply with federal government terms and policies.</td>
</tr>
<tr>
<td>Student Stipends</td>
<td>A fixed payment that is not associated with an hourly wage or the completion of a time sheet. The PI/PD determines student stipend payments.</td>
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<tr>
<td>Subaward</td>
<td>An award of financial assistance in the form of money, or property in lieu of money, made under an award by a recipient to an eligible subrecipient or by a subrecipient to a lower tier subrecipient. The term includes financial assistance when provided by any legal agreement, even if the agreement is called a contract, but does not include procurement of goods and services nor does it include any form of assistance which is excluded from the definition of award.</td>
</tr>
<tr>
<td>Subcontract</td>
<td>A formal cooperative research relationship with another organization, generally a college or non-profit research center, that is part of a sponsored agreement/proposal accepted by Clark Atlanta University and the other organization participating in the research project or provides a required service to complete the research project.</td>
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</table>
**Unallowable Cost**  A cost not in compliance with the terms and policies of the awarding agency.

**Unexpended Funds**  Funds which are not encumbered nor spent during the life of the award.
APPENDICES

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Appendix 8  Cost-sharing
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Appendix B1  Request for Budget Revision
Appendix B2  Prior Approval Requirements
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Appendix D  Recommendation for Supplemental Pay
Appendix E  Staff Personnel Requisition
Appendix F  Change in Payroll Distribution
Appendix G  Student Wage Payment Form
Appendix H  Student Stipend Payment Form
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Appendix J  Purchase Requisition
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<tr>
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<td>Journal Voucher Form</td>
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<td>N</td>
<td>Consultant Statement of Work Form</td>
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<td>O</td>
<td>Request for Advance or Reimbursement</td>
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<td>P1</td>
<td>Public Voucher for Purchases and Services other than personal</td>
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<tr>
<td>P2</td>
<td>Public Voucher for Purchases and Services other than personal Memorandum Continuation Sheet</td>
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<td>Invoice</td>
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<td>Federal Cash Transactions Report</td>
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<td>Federal Cash Transactions Report Continuation</td>
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<td>T</td>
<td>Pre-Termination Letter</td>
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<td>U</td>
<td>Closeout Letter</td>
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<tr>
<td>V</td>
<td>Contractor’s Assignment of Refunds, Rebates, Credits</td>
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<td>W</td>
<td>Contractor’s Release</td>
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(Revised: 04/11/07)
Proposal Cover Page

Announcement Number:

Title:

Submitted to:

Proposing Organization: Clark Atlanta University
223 James P. Brawley Drive, S.W.
Atlanta, Georgia 30314-4391

Principal Investigator:

Telephone #: (404) 880-
Fax #: (404) 880-
E-mail: @cau.edu

Project Administration
Contact: Ms. Carol E. Johnson, Director
Research and Sponsored Programs
Telephone: (404) 880-6985; Fax: (404) 880-6983
Email – cjohnson@cau.edu

Period:

Amount: 

Authorized Signature and Date

Carol E. Johnson (Ms.)
Director, Research and Sponsored Programs

Business Type: HBCU; Educational Institution
EIN#: 1 58-1825259-A1
DUNS & Bradstreet #: 0653225177

Business Size: Small
Cage Code: OMVF5
Payment Terms: Net 30 days
Clark Atlanta University Sponsored Programs Fact Sheet


3. Commercial and Government Entity (CAGE): OMVF5

4. FICE: 001559

5. DUNS: 06-5325177

6. Facility Contract: 95340

7. F&A Rate (Provisional until amended):
   42.0% Organized Research – On Campus
   26.0% Organized Research – Off Campus
   55.0% Instruction – On Campus
   The rate was negotiated by the U.S. Department of Health and Human Services (HHS) on March 31, 2003.

8. Institutional Animal Care and Use Committee for the Atlanta University Consortium: http://www.msm.edu; Office: 404/752-1722; Fax: 404/756-5268

9. Federalwide Assurance (FWA) for the Protection of Human Subjects for Institutions Within the United States (IRB): FWA00008920 (approved to August 3, 2008)
   Contact Number on Campus: 404/880-6979

Clark Atlanta University
Office of Research and Sponsored Programs (ORSP)

Proposal Routing Sheet

Please Print Clearly or Type all Information

1. Principal Investigator: ________________________________ Telephone Number: ____________________
   Department: ______________________________________ ______________________________

   Co-Principal Investigator: ______________________________ Telephone Number: ____________________
   Department: ______________________________________ ______________________________

   CAU PIN Number: ______________________________

2. Project Title: _____________________________________________

3. Beginning Date: ___________________________ Ending Date: ___________________________

4. Funding Agency: (Include complete address):

   CFDA Number: ______________________________

5. Contact Person: ______________________________ Telephone Number: ____________________

6. Agency Deadline: _______________ Postmarked Date: _______________

7. Amount Requested: All years $ ______ Yr 01 ______ Yr 02 ______ Yr 03 ______ Yr 04 ______ Yr 05 ______

8. F&A Rate Used: ______ If other than the University approved rate, attach a copy of the
   agency policy limiting overhead reimbursement or a letter of justification explaining such action.

9. Type of Agency: □ Federal □ State □ Private □ Other (Please specify)

10. Project Category: □ Research □ Training □ Infrastructure

11. Type of Project (Please check all that apply) □ New □ Continuation □ Renewal
    □ Non-Construction □ Construction □ Pre-Proposal

12. Location of Project: □ On Campus □ Off-Campus □ Other (Please specify)

13. Does the project involve subcontractors responsible for performing the research?
    □ Yes □ No If yes, state name and address of company and person performing research.

14. Conflict of Interest: Have you completed and have on file a Statement of Financial Interest for this
    fiscal year? □ Yes □ No. Will this proposal affect the Statement on file? □ Yes □ No
    If yes, please explain.

Institutional Commitments:

15. □ Yes □ No Does this project involve more than one department and/or organizational unit?
    If yes, have you notified the Chair/Dean/Director of each unit? I have notified:
16. □ Yes    □ No Does the proposal require or utilize matching funds? If yes, provide specific information. **Be sure to indicate the source and attach commitment documentation of these matching funds.**

17. □ Yes    □ No Is space other than the Investigator’s current office and/or lab necessary for the completion of this project? If yes, has the space been identified and committed? □ Yes □ No **Please identify alternate space location and attach commitment documentation**

18. With respect to an invention, discovery, or copyrightable material produced in the course of the activities encompassed by this application, I agree that my rights (and those of any co-investigators) working on the aforedescribed project shall be controlled by the terms of the University contract, grant, or award document and I further agree that I am subject to and will comply with the University Patent Policy, and will make such assignment of rights as is required in this said award document or University policy.

**Signatures:**

<table>
<thead>
<tr>
<th>Principal Investigator</th>
<th>Date</th>
<th>Co-Principal Investigator</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dept. Chair/Institute or Center Director</td>
<td>Date</td>
<td>Department Dean</td>
<td>Date</td>
</tr>
<tr>
<td>Project Initiation Division</td>
<td>Date</td>
<td>Dean Graduate Studies/Research &amp; Sponsored Programs</td>
<td>Date</td>
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</tbody>
</table>

**Safety and Protection**

19. Does the proposal involve research with any subject or substance which requires review by a designated individual, office or committee? □ Yes □ No. If no, signatures are not required. **Date of Review/Pending Review**

<table>
<thead>
<tr>
<th>Institutional Review Board</th>
<th>□ Yes □ No</th>
<th>Chairperson, Institutional Review Board</th>
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<tbody>
<tr>
<td>Animal Subjects</td>
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<td>Chairperson, Animal Subjects Committee</td>
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<tr>
<td>Radiation Hazards</td>
<td>□ Yes □ No</td>
<td>Chairperson, Radiation Committee</td>
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<tr>
<td>Recombinant DNA</td>
<td>□ Yes □ No</td>
<td>Chairperson, Recombinant DNA Committee</td>
</tr>
<tr>
<td>Biohazards</td>
<td>□ Yes □ No</td>
<td>Chairperson, Biohazardous Committee</td>
</tr>
</tbody>
</table>
Proposal Checklist: Things to note are provided below.

☐ No  ☐ Yes Are proposed personnel available within the department?

☐ No  ☐ Yes Are proposed salaries and benefits within the University ranges and appropriate to the anticipated effort? Are reasonable increases budgeted from year to year?

☐ No  ☐ Yes Is space available and assigned within the department?

☐ No  ☐ Yes If the proposal is for a training grant, have all required tuition and fee costs been included?

☐ No  ☐ Yes Are accurate rates for fringe benefits and F&A used in all aspects of budgeting?

☐ No  ☐ Yes Has the application been reviewed and approved by the appropriate department chairman and/or dean, and the Office of Research and Sponsored Programs?

☐ No  ☐ Yes If a proposal is to be submitted to a private foundation, the Development Office must be contacted for assistance.

☐ No  ☐ Yes Is review and approval of protocol for animal care required? (Go to www.msm.edu for guidelines)

☐ No  ☐ Yes If the research involves human subjects, has it been reviewed and approved by the IRB? (Please call extension 6979 for full IRB instructions.)

☐ No  ☐ Yes If the research involves hazardous or potentially hazardous biological agents, has the approval of the appropriate hazardous substances committee been secured?

☐ No  ☐ Yes Has the ORSP provided you with a copy of the Proposal Routing Form (PRF). This form should be completed and returned to The Office of Research and Sponsored Programs for all competitive proposals submitted from the University.
Appendix 4

Committee Summary

Institutional Review Board:

The Institutional Review Board (IRB) reviews study protocols, consent forms and guidelines on the ethical and regulatory aspects of research on human beings, animals and the environment. The IRB was approved by the federal government on July 8, 2005. The IRB number is IRB0004949-Clark Atlanta U IRB #1.

Two separate sub-committees roll up into the IRB:

Human Subjects Committee: The Human Subjects Committee concerns itself with human subjects that are involved in research projects. The University complies with the public law and with Title 45 of the Code of Federal Regulations, to review projects and activities that involve human subjects. This group determines whether subjects are at risk and if risk is involved whether the risks to the subject are so outweighed by the benefit to the subject and the importance of the knowledge to be gained as to warrant the subject to accept these risks.

Institutional Animal Care and Use Committee (IACUC): The IRB is responsible for monitoring the care of the University’s research animals. This responsibility is carried out by the Laboratory Animal Care Committee. This committee’s assignment is to see that each researcher is supporting his or her animals according to guidelines published by the Department of Health and Human Services, the United States Department of Agriculture and the University.

Morehouse School of Medicine (MSM) oversees the IACUC for the Atlanta University Consortium and several other entities. MSM charges individual projects based on the number and type of animals cared for and the length of time the animals are housed. An additional cost is charged to the University for the use of the facility, veterinarian and other staff. Approval of the protocol must be obtained prior to the submission of the proposal or acceptance of an award.

For more information on this committee visit:

http://www.msm.edu/ord/IACUC.htm.

Employees who handle toxic or hazardous substances on behalf of the University are required to maintain, use, and dispose of such substances in accordance with applicable state, federal and local laws and regulations as a condition of their employment. The employee may obtain assistance in ascertaining his or her obligations under these laws and regulations from the IRB. Any employee, who violates any such laws, unless such
violation occurs despite reasonable reliance upon advice given by the University, shall be deemed to have acted outside the scope of his or her authority.

For more on the IRB see the Faculty Handbook section 2.12.4.4.

**Radiation Safety Committee:** The Radiation Safety Committee was formerly known as the Biosafety Committee (IBC). The Radiation Safety Committee is housed at the Morehouse School of Medicine. This committee ensures that all users of radioactive materials or machines producing ionizing radiation operate in compliance with the United States Nuclear Regulation Commission (NRC), Georgia Department of Natural Resources (DNR) and the MSM/AUC Radiation Safety Committee Guidelines.

The committee consists of members from Morehouse College, Morehouse School of Medicine, Clark Atlanta University and Spelman College.

For a current list of committee members, the committee license and the committee charter please visit:

http://www.msm.edu/ord/RadiationSafety.htm

**Research Center Safety Advisory Committee**

**Recombinant DNA Committee:** The Recombinant DNA Committee is a subcommittee of the Research Center Safety Advisory Committee. The committee is activated when faculty perform recombinant DNA research.

**Biohazards Committee:** The Biohazards Committee is a subcommittee of the Research Center Safety Advisory Committee. The committee is made up of the University safety officer and one faculty member.
### GRANT/CONTRACT DATA FORM

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<thead>
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#### TECHNICAL REPORTING REQUIREMENTS:

- **FY06-07 Mthly**  
  - Technical POC

- **FY06-07 1st Qrtly**  
  - Technical POC Tel
  - Technical POC Fax
  - Technical POC E-mail

- **FY06-07 2nd Qrtly**  
  - Technical POC E-mail

- **FY06-07 3rd Qrtly**  
  - Contract POC Tel
  - Contract POC Fax

- **FY06-07 4th Qrtly**  
  - Contract POC Fax

- **FY06-07 1st Semi-Annual**  
  - Contract POC Fax

- **FY06-07 2nd Semi-Annual**  
  - Contract POC Fax

- **FY06-07 Annual**  
  - Contract POC Fax

- **Final Report Due**  
  - [Date]  
  - [Signatory]

- Patent  
  - [Signatory]

- Property  
  - [Signatory]

**Record Date:** 2/7/2007

**Comments:**

---

This is to certify that I have received and reviewed a copy of the grant/contract award document and the terms and conditions therein.

---

<table>
<thead>
<tr>
<th>PI/PD Signature:</th>
<th>Date:</th>
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If there are any errors on the expenditure report received from OCGA, the PI/PD may contact the offices identified in the chart below to correct errors and resolve coding issues.

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<td>Grants &amp; Contracts Accounting</td>
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As part of the University's continued effort to improve all processes and procedures, the Office of Human Resources would like to reinforce our processes and procedures in relation to the facilitation and management of grant funds. We will continue to review our policies and procedures and will make changes if warranted. In the meantime, please follow the current guidelines below:

- All new granted-funded positions must be posted using current posting guidelines.
  - The P.I. for the grant must submit a detailed job description as well as provide a copy of the grant details describing the term of the grant and the length of the funding period.
  - A completed HR Staff Requisition form must be submitted to the Office of Human Resources and include approval signatures of the Dean, Sponsored Programs, Grants and Contracts Accounting and the Provost.
  - When the approved HR Staff Requisition is received by the Office of Human Resources, the signature of the Vice President for Finance & Administration will be secured and the position will be posted on the Job Opportunities Listing for a minimum of five (5) days.
  - To be considered, applicants (both internal and external) must apply and meet the requirements of the position.

- If the available funding is less than one year (12 months), the position is considered temporary (see chart below).

- If the position is less than 25 hours per week, the position is considered part-time (see chart below).

- When funding ends, the employee will be terminated. Therefore, at the end of the funding period, a CAU Separation Notice form must be submitted to the Office of Human Resources to terminate employment.
  - Employees will not be allowed to work until the fully executed agreement is received. When the funding ends, the position will be eliminated.
  - If it is anticipated that the agreement from the same award will be received within thirty (30) days, the employee will be placed on an unpaid leave of absence status and will be reactivated and returned to work at that time.
If funds are not received by the thirty (30) day mark, the employee's status will be changed from unpaid leave of absence to terminated.

An employee affected by the depletion of grant funds can be reassigned to another grant, however, the above listed posting guidelines must be followed first.

Any questions regarding this process should be directed to the Office of Human Resources.

---

**CLARK ATLANTA UNIVERSITY**

**STAFF EMPLOYMENT TYPES**
*(Benefits Eligibility & Posting Requirements)*

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<tr>
<th>TYPE</th>
<th>DEFINITION</th>
<th>&lt; 25 hours per week (part-time)</th>
<th>25+ hours per week (part-time)</th>
<th>35+ hours per week (full-time)</th>
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<tr>
<td>Temporary</td>
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<td>Benefit Eligible</td>
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<td>Posting Required</td>
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<tr>
<td>Regular, Limited-term</td>
<td>An appointment of 12 months to 3 years, with a defined or anticipated end of funding or end of project timeline</td>
<td>NO</td>
<td>YES</td>
<td>YES</td>
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<tr>
<td></td>
<td>Benefit Eligible</td>
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<tr>
<td></td>
<td>Posting Required</td>
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<td>YES</td>
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<tr>
<td>Regular</td>
<td>An ongoing position of at least 12 months in duration with no defined or anticipated ending date</td>
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<td></td>
<td>Posting Required</td>
<td>YES</td>
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Policy And Procedures for Cost-sharing
Amendment to Clark Atlanta University Policies and Procedures Manual
(August 1998)

APPENDIX 8

CLARK ATLANTA UNIVERSITY POLICY AND PROCEDURES FOR COST-SHARING

APPROVED BY THE PRESIDENT, ____________, 2003;
Effective Immediately

PURPOSE

The University must ensure that cost-sharing requirements of sponsored agreements are proposed, accounted for and reported in a manner consistent with the requirements set forth in federal regulations, primarily the Office of Management and Budget (OMB) Circulars A-110 and A-21. This document clarifies and strengthens Clark Atlanta University’s requirements and cost-sharing procedures. Specifically, this document details the procedures for monitoring project-by-project cost-sharing and reporting such cost-sharing to sponsoring agencies. This policy is effective for proposals submitted and awards negotiated on or after the approval date noted above.

Introduction

The University should make cost-sharing commitments only when required by the sponsor. Cost-sharing should never be assumed to be a gratuitous gesture. Cost-sharing commitments included in a proposal budget and/or in the text of a proposal are to be reflected on the Office of Research and Sponsored Programs (ORSP) Proposal Routing Sheet. The Provost/Vice President for Academic Affairs and the Vice President for Finance and Administration must approve the proposed cost-sharing commitment in writing. Proposals may not be submitted to sponsoring agencies by ORSP or Prospective Principal Investigators unless approvals for these commitments are on file.

The Office of Management and Budget Circular A-21 requires the University to use consistent accounting practices to estimate the cost of a project in the proposal and to accumulate and report the actual costs of the project, including cost-sharing.

A. The Cost-Sharing Policy is intended to:

1. Limit cost-sharing commitments to only those instances where cost-sharing is required by the sponsor.
2. Ensure that the commitments for cost-sharing have been identified and are available.
3. Provide information regarding the contractual, financial, and administrative requirements that result from cost-sharing commitments;

B. Definitions

Cost-sharing or matching is identified as that portion of project or program costs not borne by the sponsor. These costs represent an implied or explicit agreement on the part of the University to ensure that nonsponsor resources are contributed to a project, either from sources within or external to the University.

Cash Contributions are actual funds from internal or external sources. Cost-sharing from the University’s resources is generally considered “cash” cost-sharing. This means that a precise dollar amount of expenses can be shown in the University’s general ledger.
In-Kind Contributions are non-cash contributions, such as volunteer services, space allocation, equipment, etc. As the contribution of these resources is not exclusively controlled by the University, utmost care must be exercised before entering into agreements promising such contributions. Once the project is funded, in-kind contributions should be monitored on an ongoing basis to ensure that the cost-sharing agreement is fulfilled. Failure to meet, or adequately document in-kind contributions, could result in the disallowance of a portion of the University-incurred cost. Disallowed costs create an unanticipated financial burden for the University.

C. Cost-Sharing Commitments

Cost-sharing should be limited only to those situations where it is mandated by a sponsor. Where cost-sharing is not required by the sponsor, Principal Investigators or Prospective Principal Investigators should refrain from making such commitments. In all situations, the use of cost-sharing should be kept to a reasonable level.

Cost-sharing may include effort of the PI or other personnel committed to the project at no cost to the sponsor. In order to qualify as cost-sharing, the effort must be necessary and reasonable for the performance of the project objectives.

Cost-shared effort must be directly related to the project's objectives and must not include time spent on administrative or instructional activities (unless specifically stated in the special terms and conditions of an award document).

A program announcement (RFP) or application may include a requirement to cost-share or the sponsor may insist during the negotiation of an agreement on a specific contribution to the project as a condition of the award. In instances where a contribution has been committed, the direct cost dollars of such a commitment will be reclassified from a private or unrestricted account to an established cost-sharing account.

Principal Investigators and Prospective Principal Investigators should commit specific cost-sharing sponsored project budgets only under the following circumstances:

1. Mandatory cost-sharing is specified in a program announcement (RFP) or application package;

2. The project sponsor requires a specific cost-sharing contribution to the project during the negotiation of an award;

Once awarded, all explicit commitments become mandatory cost-sharing and must be accounted for as a part of the total cost of the project. These costs must be separately identified and reported.

In those instances where cost-sharing is not required as a condition of the award, and less than 5% of an individual's total effort is contributed to the project, the statement "Clark Atlanta University supports salaries of the Prospective Principal Investigator submitting the proposal but makes no specific commitment of time or salary to this particular project" must be inserted in the text of the proposal. This statement ensures the funding agency that the Prospective Principal Investigator will make a contribution to the project but the expected level of effort is not a significant portion of the individual's overall effort.

When preparing proposals, Principal Investigators and Prospective Principal Investigators must be careful not to over commit themselves or others. Since not all proposals get funded, commitments of total effort should be taken into consideration with existing workload requirements and all outstanding proposals.

It is important to realize that when cost-sharing is required by the sponsor or and an award is made all cost-sharing commitments are considered to be mandatory and as such, represent binding obligations of the University.
D. Sources of Cost-Share

Cost-sharing may be derived from the following sources:

1. University funds provided for the benefit of the specific project through private or unrestricted accounts.
2. Direct expenses (personnel and nonpersonnel) identified as cost-sharing and the associated F&A.
3. Unfunded or Waived Facilities and Administrative Costs (F&A). Waived F&A costs are indirect costs that are otherwise available to be recovered, but the University has agreed to accept less than the full amount. (This action must be approved by the Provost/Vice President for Academic Affairs and the Vice President for Finance and Administration). The difference between the indirect costs accepted by the University and the amount that would have been provided at the full rate may be used as cost-sharing.
4. Another non-Federal sponsored project. This is rare and allowable and may in some instances require both sponsors’ approval. (Note that Federal funds may not be used as cost-sharing on other Federally funded projects).
5. Third-party contributions. This is support from a non-University source.

E. Criteria for Cost-Sharing

All contributions, including cash and third-partying kind shall be accepted as cost-sharing or matching when contributions meet all of the following criteria: (OMB Circular A-110, Section 23)

1. Are verifiable from official University accounting records;
2. Are not used as cost-sharing for any other sponsored program;
3. Are necessary and reasonable for proper and efficient accomplishment of project objectives;
4. Are allowable under the applicable cost principles, OMB Circular A-21;
5. Are not paid by the Federal Government under another agreement.
6. Are incurred during the effective dates of the grant or contract.

F. Acceptable Expenditures

In general, costs normally treated as direct costs and allowable under OMB Circular A-21 on sponsored projects may be used to meet a cost-sharing obligation. Costs normally treated as indirect on sponsored projects may not be used to meet cost-sharing obligations.

Examples of appropriate expenditures which may be used as cost-sharing include but are not limited to:

1. Faculty, staff, or student salaries and applicable fringe benefits;
2. Supplies
3. Travel necessary for the project (U.S. air carriers only);
4. Approved overhead (F&A costs) on all allowable cost-shared expenditures;
5. Unrecovered F&A

Examples of expenditures which may not be used as cost-sharing include but are not limited to:

1. Unallowable costs under OMB Circular A-21, such as alcoholic beverages, costs of entertainment, including amusement and social activities and any costs associated with such costs;
2. Travel made on foreign air carriers;
3. Fines and penalties;
4. Goods or services for personal use
G. Establishing Separate Cost-Sharing Accounts

When the Office of Research and Sponsored Programs (ORSP) initiates a CAU Approved Restricted Budget Form (405) for the sponsored project, the Office of Grants and Contract Accounting (OGCA) will initiate the establishment of cost-sharing companion account(s) in the general ledger. OGCA monitors cost-sharing accounts. The Principal Investigator must identify specific itemized transactions to be reclassified to the cost-sharing accounts (including personnel).

During the period of performance, cost-shared effort that was specified in the award should be reclassified to the appropriate companion account. The amount initially identified as cost-sharing will not be changed during the life of the project unless there is a significant change in the amount of the cost-shared effort or agency requirement.

H. Documentation

When cost-sharing or matching is accepted by the sponsor, it is a commitment of the University. Throughout the life of the project, the ORSP and the Principal Investigator must provide adequate documentation to substantiate the transactions that have to be reclassified to the cost-sharing companion account. OGCA will make the appropriate reclassification entries to the general ledger. OGCA will maintain those records and make them available to any auditor or the funding agency as required. The specific type of documentation required is based on the nature of the award, taking into consideration the type of cost-sharing, the terms of the sponsored agreement, and other circumstances of the award.

Faculty, Student, or Staff Effort. When the effort of an employee is committed to an award as cost-share the Principal Investigator is obligated to identify the personnel and the time associated with the effort. OGCA is required to record and report the associated expenditures.

Equipment Used as Cost-Sharing. Equipment may be cost-shared only if title to the equipment is in the University’s name and it was acquired with non-federal funds, (i.e. private or unrestricted funds), during the period of the award. Under federal cost principles, (OMB Circular A-21) universities are allowed to depreciate equipment purchased with non-federal funds. However, if the equipment is purchased in whole or in part with non-federal funds and has been identified as cost-share, the University is not allowed to depreciate this equipment. The equipment that has been cost-shared must be flagged by Accounting so that depreciation will not be calculated on it.

Third-Party Cost-Sharing. CAU may offer as cost-sharing contributions made by third-parties such as subcontractors under its prime award. The contributions may be in the form of time and effort, goods and services or facilities. The ORSP and the Principal Investigator are responsible for securing appropriate detailed documentation reporting such third-party cost-sharing to OGCA.

If a potential subcontractor makes a cost-sharing commitment that appears in the budget of the proposal, the subcontractor is required to maintain records and report the cost-sharing in its financial reports to the University. This requirement should be a part of the terms and conditions on any subcontract agreement issued by the University.

If cost-sharing is provided by a third-party who is not a subcontractor, the ORSP and the Principal Investigator must provide documentation supporting the value of the contributions if other than cash.

Volunteer Services or Donated Property. The basis for determining the valuation for personal service, material, equipment, buildings and land must be accepted by the University prior to entering into an agreement.
1. Volunteer services furnished by professional and technical personnel, consultants and other skilled and unskilled laborers may be counted as cost-sharing or matching if the service is an integral and necessary part of an approved project or program. Rates for volunteer services shall be consistent with those paid for similar work at the University. Third-Party volunteer services or donated property will follow similar guidelines.

2. The value of donated land and buildings shall not exceed its fair market value at the time of donation as established by an independent appraiser (e.g., certified real property appraiser or General Services Administration representative).

3. The value of donated equipment shall not exceed the fair market value of equipment of the same age and condition at the time of donation.

4. The value of donated space shall not exceed the fair rental value of comparable space as established by an independent appraiser of comparable space and facilities in a privately-owned building in the same locality.

5. The value of loaned equipment shall not exceed its fair rental value.

I. Units to Contact for Assistance

Questions and/or assistance for cost-sharing in the pre-award cycle for inclusion in proposal budgets should be directed to the Office of Research and Sponsored Programs. Questions pertaining to the post-award cycle should be directed to the Office of Grants and Contract Accounting.
## CAU APPROVED RESTRICTED BUDGET

**Project Period:**
- From:  
- To:  
- No Cost Extension:  

### Labor Costs:
- 6120 Admin/FT  
- 6131 Faculty/FT  
- 6133 Faculty/Summer  
- 6141 Staff/FT  
- 6142 Staff/PT  
- 6150 Staff/Temporary  
- 6160 Adjunct Faculty  
- 6170 Overtime/All  
- 6210 Graduate TA  
- 6230 Institutional Workstudy  
- 6240 Student Work Wages  
- 6243 Stipends/Graduate  
- 6244 Stipends/Undergraduate  
- 6245 Stipends/Other  
- 6249 Stipends/Participant Costs  

### Total Labor Costs

### Fringe Benefits:
- 6510 FICA  
- 6520 Group Insurance  
- 6540 Retirement  
- 6550 State Unemployment  
- 6560 Faculty/Staff Tuition Waiver  

### Total Fringe Benefits

### Total Personal Services/Fringe Benefits

### General & Administrative:
- 7003 Professional Services (Individuals)  
- 7029 Other Professional Services  

### Total Other Personal Services

### Travel:
- 7031 Travel and Meetings  
- 7032 Local Travel  
- 7041 Workshops/Registration Fees  
- 7042 Faculty/Staff Development  

### Total Travel

### Supplies:
- 7110 Office Supplies  
- 7115 Computer Supplies  
- 7121 Maintenance Supplies  
- 7123 Instructional Supplies  
- 7124 Scientific Supplies  

### Total Supplies

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Budget Form 405
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<td>Books &amp; Periodicals</td>
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**TOTAL OTHER COSTS**

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<td>Computers &amp; Peripherals</td>
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<td>Copiers</td>
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<td>7183</td>
<td>Furniture &amp; Fixture/Capital (&gt;999.99)</td>
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<td>Software (&gt;999.99)</td>
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**TOTAL EQUIPMENT**

**OTHER GENERAL & ADMINISTRATIVE**

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<td>Building Repairs &amp; Maintenance</td>
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**TOTAL OTHER GENERAL & ADMINISTRATIVE**

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**TOTAL COMMUNICATION**

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<td>Scholarships/Undergraduate</td>
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</table>

**TOTAL STUDENT SUPPORT**

**SUBCONTRACTS**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>7910</td>
<td>Subcontracts</td>
</tr>
</tbody>
</table>

**TOTAL SUBCONTRACTS**

**OVERHEAD**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>7991</td>
<td>Indirect Costs (IDC Base x Rate):</td>
</tr>
</tbody>
</table>

**TOTAL BUDGET**
To: Grants & Contracts Accounting  
From:  
Department/Project:  
Phone:  
Budget Revision No.  
Date:  

<table>
<thead>
<tr>
<th>(1) Account Number</th>
<th>(2) Account Title</th>
<th>(3) Present Budget</th>
<th>(4) Amount to Decrease</th>
<th>(5) Amount to Increase</th>
<th>(6) Revised Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

(7) Explain fully the reason(s) for this request for revision in the above budget. Attach extra sheets if necessary.

1. Department Head or Principal Investigator  
   Date  
2. Vice President, Dean or Area Head  
   Date  
3. President/Provost (if applicable)  
   Date  
4. Budget Office  
   Date  
5. Grants & Contracts  
   Date  
6. Sponsored Programs  
   Date  

If restricted funds, only signatures for 1, 2, 5, & 6 are required.
Changes that require written Prior Approval of the awarding agency

- Changes in project scope or objective as evidenced by:
  - √ Change of PI or other key personnel noted in the notice of award document.
  - √ Absence of the PI for more than three months, or a 25 percent reduction in effort spent on the project by the PI.
  - √ Transfer of the performance of substantial programmatic work to a third party.
  - √ The need for more Federal grant funds to complete the project.
  - √ The transfer of amounts budgeted for indirect costs to avoid increases in direct costs, or vice versa, if approval is required by the awarding agency.

- The need to extend the period of availability of funds up to 12 months unless certain conditions apply – No Cost Extension.

- Any change in the due date of reports.

- Property the grantee determines is no longer needed for the purpose of the original project and would like to use the property in other federally-sponsored projects.

- Pre-award Costs up to 90 days prior to award if not waived by the awarding agency.

- One-time expiration date extension of up to 12 months if not waived by the awarding agency.

- Transfer of funds between construction and nonconstruction work supported by the grant.

- Consulting fees or noninstitutional professional activities which are above and beyond salary for intra-university consulting by a faculty member.

- The transfer of funds among direct cost categories or programs, functions, and activities for awards in which the Federal share of the project exceeds $100,000 and the cumulative amount of such transfers exceed or is expected to exceed 10% of the total budget as last approved by the awarding agency.

- Using funds for any purpose or type of cost that was expressly disapproved as a condition of the grant.
• For both construction and nonconstruction awards, awarding agencies shall require recipients to notify the awarding agency in writing promptly whenever the amount of Federal authorized funds is expected to exceed the needs of the recipient for the project period by more than $5,000 or five percent (5%) of the award, whichever is greater.

• Unrecovered indirect costs may be included as part of cost sharing or matching with prior approval of awarding agency.

• Certain third party in-kind match at fair market rental rate for donated land or at full market value for donated equipment or other capital assets.

• Transfer of title to a third party title to real property acquired under a grant.

• Title to real property may not be encumbered without prior approval.

This list is provided as a helpful tool and may not include every item for which you may need prior approval. Please refer to OMB Circular A-110, Sections 215.25, 215.32, 215.23, and OMB Circular A-21, J.10.d etc. or contact ORSP for additional information.
CLARK ATLANTA UNIVERSITY
Personnel Action Form (PAF)

The Personnel Action Form is to be used to authorize and obtain approval of an employee transaction. Please complete ONLY the sections affecting the status change.

**SECTION (A) TYPE OF TRANSACTION**

- New Hire *
- Rehire*
- Leave of Absence
- Return from Leave of Absence
- Promotion
- Demotion
- Salary Adjustment
- Transfer
- Reclassification
- *Requisition #

**SECTION (B) IDENTIFICATION INFORMATION**

<table>
<thead>
<tr>
<th>Employee ID#</th>
<th>Date of Birth</th>
<th>Last Name</th>
<th>First Name</th>
<th>MI</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address</th>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
<th>County</th>
<th>Home Telephone</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Job Title</th>
<th>Department</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ethnic Background:</th>
<th>Black/African American</th>
<th>White</th>
<th>Hispanic</th>
<th>Asian</th>
<th>Other (Specify)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Handicapped:</td>
<td>Yes</td>
<td>No</td>
<td>If yes, please specify</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of Project (No Abbreviations please)</th>
<th>Reports to</th>
<th>Manager’s/Supervisor’s Extension Number</th>
</tr>
</thead>
</table>

**SECTION (C) CONDITION OF EMPLOYMENT**

- Initial Appointment
- Re-Appointment
- Separation
- Replacement for (Name of Employee)
- Other (Specify)

<table>
<thead>
<tr>
<th>(Example: Endowed Chairs, Special Grants, etc.)</th>
</tr>
</thead>
</table>

**SECTION (D) SALARY AND BUDGET FUNDING SOURCE**

<table>
<thead>
<tr>
<th>Proposed Start Date</th>
<th>End Date</th>
<th>Initial Date of Hire</th>
<th>Frequency</th>
<th>Salary</th>
<th>Salary $</th>
<th>Other Pay</th>
<th>(Explain)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Salary Payment Schedule:</th>
<th>Full-time</th>
<th>Part-Time</th>
<th>Consultant</th>
<th>Adjunct</th>
<th>Regular</th>
<th>Course Overload</th>
</tr>
</thead>
<tbody>
<tr>
<td>F/T 12 months - Salary paid over 12 months</td>
<td>$</td>
<td>Summer</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F/T 9 months - Salary paid over 12 months</td>
<td>Bi-weekly</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F/T 9 months - Salary paid over 9 months</td>
<td>Other (<em><strong>) months, Salary Paid over (</strong></em>) months</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>F/T 10 months - Salary paid over 10 months</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>INDEX</th>
<th>FUND</th>
<th>ORG</th>
<th>ACCOUNT CODE</th>
<th>PROGRAM CODE</th>
<th>ACTIVITY CODE</th>
<th>MONTHLY AMOUNT</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>TOTAL</th>
</tr>
</thead>
</table>

**SECTION (E) OCCUPATIONAL CATEGORY**

<table>
<thead>
<tr>
<th>01-Executive/Admin/Managerial</th>
<th>05-Technical/Paraprofessional</th>
<th>09-Other (Specify)</th>
</tr>
</thead>
<tbody>
<tr>
<td>02-Faculty</td>
<td>06-Skilled Craft</td>
<td></td>
</tr>
<tr>
<td>03-Professional/Non-Faculty</td>
<td>07-Service/Maintenance</td>
<td>Exempt</td>
</tr>
<tr>
<td>04-Secretarial/Clerical</td>
<td>08-Teaching/Research/Graduate Assistant</td>
<td>Non-Exempt</td>
</tr>
</tbody>
</table>

*Signature required before forwarding to the Human Resources Department*

- Grant Director*
  - DATE
- Chair/Director*
  - DATE

- *VOST*(as needed)
- School Dean/Unit Head*
  - DATE

- VP Finance and Administration
  - DATE
- Director of Human Resources
  - DATE
Recommendation for Supplemental Pay

The Supplemental Pay Form is used to request additional compensation for employees of the University for work performed in addition to the employee’s regular assignment. Supportive/Justification documentation must be noted in Section II or attached. Approval must be obtained from the employee’s immediate supervisor/manager. This form does not replace the PAF and should only be used to make supplemental pay payments (Nine month employees working during the summer must have a PAF completed).

**SECTION I   EMPLOYEE INFORMATION**

<table>
<thead>
<tr>
<th>Employee ID#</th>
<th>Last Name</th>
<th>First Name</th>
<th>Ml</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Regular Hourly/Monthly Salary</th>
<th>Organization Code</th>
<th>Home Department Name</th>
<th>Home Department Index</th>
<th>Fund#</th>
<th>Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
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</tbody>
</table>

☐ Area Supervisor/Manager Notified

**SECTION II   SUPPLEMENTAL ASSIGNMENT JUSTIFICATION**

Briefly/Specifically describe the assignment(s) and the rationale for the requirement of additional support beyond the normal staffing.

☐ Additional space is required and supportive documentation attached

**SECTION III   COURSE INFORMATION**

<table>
<thead>
<tr>
<th>Course #</th>
<th>Title of Course</th>
<th>Section</th>
<th>Current Enrollment</th>
<th>Credit Semester Hours</th>
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</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

**SECTION IV   ADDITIONAL COMPENSATION INFORMATION**

<table>
<thead>
<tr>
<th>Start Date</th>
<th>End Date</th>
<th># Of Hours Worked</th>
<th>Total Amount</th>
<th>$</th>
</tr>
</thead>
</table>

*(If hourly a timesheet must be attached)*

<table>
<thead>
<tr>
<th>Index</th>
<th>Fund</th>
<th>Org</th>
<th>Acct. Code</th>
<th>Program Code</th>
<th>Actv. Code</th>
<th>Amount</th>
<th>%</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

TOTAL

**Approvals**

Budget Approval Date Grants & Contract Approval Date

*Benefit deductions/contributions including contributions to the University TIAA CREF Plans are not deducted from supplemental pay earnings.*

**APPROVALS:**

<table>
<thead>
<tr>
<th>Grant Director*</th>
<th>DATE</th>
<th>Chair/Director*</th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROVOST*(as needed)</td>
<td>DATE</td>
<td>School Dean/Unit Head*</td>
<td>DATE</td>
</tr>
<tr>
<td>VP Finance and Administration</td>
<td>DATE</td>
<td>Director of Human Resources</td>
<td>DATE</td>
</tr>
</tbody>
</table>
CLARK ATLANTA UNIVERSITY
STAFF PERSONNEL REQUISITION

It is the policy of the University that all positions be posted/advertised within the University for a minimum of five (5) days before an offer is extended.

<table>
<thead>
<tr>
<th>POSITION INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEPARTMENT</td>
</tr>
<tr>
<td>POSITION TITLE</td>
</tr>
<tr>
<td>PAY GRADE</td>
</tr>
<tr>
<td>HIRING PAY RANGE</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>REQUISITION NO</th>
<th>POSTING DATE</th>
</tr>
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<tbody>
<tr>
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<table>
<thead>
<tr>
<th>ELIGIBILITY</th>
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</thead>
<tbody>
<tr>
<td>FULL-TIME</td>
</tr>
<tr>
<td>PART-TIME</td>
</tr>
<tr>
<td>HRS. Per Week</td>
</tr>
<tr>
<td></td>
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<table>
<thead>
<tr>
<th>REGULAR POSITION</th>
<th>TEMP. POSITION</th>
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</thead>
<tbody>
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<table>
<thead>
<tr>
<th>HOURLY</th>
<th>SALARY - SUPERVISOR/MANAGER</th>
<th>YES</th>
<th>NO</th>
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<tbody>
<tr>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>Hiring Manager</th>
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</thead>
<tbody>
<tr>
<td>Date</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Dean/Department Head/Executive</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
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</tbody>
</table>

GRANTS & CONTRACT APPROVAL
Grants & Contract Approval
Date

BUDGET APPROVAL
Budget Approval
Date

HUMAN RESOURCES DEPARTMENT
Human Resources Department
Date

* Signature required before forwarding to Human Resources Department

REQUIRED BUDGET INFORMATION

<table>
<thead>
<tr>
<th>NEW POSITION</th>
<th>REPLACEMENT</th>
<th>(Name of Previous Employee)</th>
<th>DATE POSITION VACATED</th>
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BENEFITS ELIGIBLE

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</table>

*Must work at least 25 hours per week

<table>
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<tr>
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<th>Fund</th>
<th>Org</th>
<th>Acct. Code</th>
<th>Program Code</th>
<th>Activity Code</th>
<th>Amount</th>
<th>%</th>
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</table>

ANNUAL TOTAL

APPROVALS

<table>
<thead>
<tr>
<th>Grant Director</th>
<th>Date</th>
<th>Chair/Director</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>School Dean/Unit Head</th>
<th>Date</th>
<th>VP Finance and Administration</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Provost/President</th>
<th>Date</th>
<th>Director of Human Resources</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

Comments:

Please attach a Job Description (include Education and Years of Experience Required, along with Special Skills, Training, Technical Skills and Job Knowledge) submit via email or computer disk to Human Resources. Requirements must be stated on the job posting.

Background checks will be required for all applicants who receive an offer

USE THIS SECTION FOR EXTERNAL RECRUITMENT REQUESTS

<table>
<thead>
<tr>
<th>Recruitment Contact:</th>
<th>Ext. Number:</th>
<th>Advertising Budget Number:</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Expense Number:</th>
<th>Advertising Media:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

HR DEPT: Date Position Filled Name of Hire: Total Recruitment Time
**Clark Atlanta University**  
**Change in Payroll Distribution**

<table>
<thead>
<tr>
<th>SSN:</th>
<th>ID Number:</th>
<th>Name:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Department:</th>
<th>CPD#:</th>
</tr>
</thead>
</table>

| Period: | | |
|---------|---------|
| From: | To: |
| Begin: | End: |

<table>
<thead>
<tr>
<th>Ind/Act/Actv</th>
<th>Amount</th>
<th>% Effort</th>
<th>Ind/Act/Actv</th>
<th>Amount</th>
<th>% Effort</th>
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</tbody>
</table>

**Totals**

**Explanation:**

---

**Internal Use Only:**

---

**Approvals:**

- **Principal Investigator/Project Director**
  - Date

- **Dean/Chair, Ctr. Dir., or Supv.**
  - Date

- **Office of Grants & Contracts Accounting**
  - Date

- **Office of Budget & Planning**
  - Date

- **HR/Payroll**
  - Date
Clark Atlanta University
STUDENT WAGE PAYMENT FORM

If a student is working under and/or participating in multiple student payment programs (college work study and/or stipend) a separate and different student payment form must be completed for each program or assignment.

PERSONAL INFORMATION

STUDENT ID #: ________________________________ SS #: ________________________________
Last Name: ____________________________ First Name: ____________________________ MI: ________________
Date of Birth: __________ Race: ___Black/African ___White ___Hispanic ___Asian ___Other
Gender: ___Male ___Female
Marital Status: Single ___ Married ___ US Citizen: ___Yes ___No (If No, please indicate country)
(Country)
Local Street Address: __________________________ City: __________________________ State: ___ Zip: __________
Major: __________________________ E-Mail Address: __________________________ Home Phone #: (____) __________
Classification: __________________________

Please indicate if you are receiving other funds this academic year. ___Institutional ___Federal

Student Signature: __________________________ Date: __________________________

TO BE COMPLETED BY AUTHORIZING OFFICES:

Hourly Rate: $ ______________ Begin Date: ________ End Date: ________
Department Name: __________________________ Index #: ________ Fund #: ________ Organization #: ________
Account #: __________________________ Program #: ________ Activity Code #: ________ Percentage: ________%
Authorizing Signature: __________________________ Date: __________________________ Extension #: ________

FOR FINANCE AND HUMAN RESOURCES USE ONLY:

Financial Authorization:

Budget: __________________________ Date: __________________________
Grants and Contract: __________________________ Date: __________________________
E-Class #: ________ Position #: ________ Data Entered By: ________ Date: __________________________
Data Entered Verified By: __________________________ Date: __________________________

HR FORM #014 – Revised 04/06
Clark Atlanta University
STUDENT STIPEND PAYMENT FORM

If a student is working under and/or participating in multiple student payment programs (college work study and/or stipend) a separate and different student payment form must be completed for each program or assignment.

PERSONAL INFORMATION

STUDENT ID #: ____________________________ SSN: ____________________________

Last Name: ____________________________ First Name: ____________________________
MI: ____________________________

Date of Birth: ____________ Race: __ Black/African __ White __ Hispanic __ Asian __ Other

Gender: ____ Male __ Female

Marital Status: Single ____ Married ____ US Citizen: ____ Yes ____ No (If No, please indicate country) ____________________________

(Country)

Local Street Address: ____________________________ City: ____________________________ State: _______ Zip: _______

Major: ____________________________ E-Mail Address: ____________________________ Home Phone #: (_____)

Classification: ____________________________

Please indicate if you are receiving other funds this academic year. ____ Institutional __ Federal

Student Signature: ____________________________ Date: ____________________________

TO BE COMPLETED BY AUTHORIZING OFFICES:

Total Amount Awarded $ __________ Amount Per Pay Period $ __________ Begin Date: _______ End Date: _______

Department Name: ____________________________ Index #: _______ Fund #: _______ Organization #: _______

Account #: ____________________________ Program #: _______ Activity Code #: _______ Percentage: ______% 

Authorizing Signature: ____________________________ Date: _______ Extension: _______

FOR FINANCE AND HUMAN RESOURCES USE ONLY:

Financial Authorization: ____________________________

Budget: ____________________________ Date: _______

Grants and Contract: ____________________________ Date: _______

E-Class #: _______ Position Number: _______ Data Entered By: _______ Date: _______

Data Entered Verified By: ____________________________ Date: _______
You are responsible for monitoring your account. You should not submit awards that will exceed your allocation.

Awards should be based on the academic year and will be disbursed in equal amounts for fall and spring. Please note exceptions in the comments section.

The amount of the award must follow the Scholarship Committee guidelines. The amount you list will be the amount disbursed to the student’s account unless adjusted to prevent overawards. Prevalent overawards only.

Performance awards are: Band, Choir, Athletics, etc. The amount awarded will be the actual amount disbursed to the student. Adjustments will be made to prevent overawards.

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<tr>
<th>ID No.</th>
<th>L Name, F Name, Ml Name, or Name</th>
<th>Original Amount</th>
<th>Adjusted Amount</th>
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### PURCHASE REQUISITION

**SCHOOL OR DEPARTMENT**

**DATE**

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<th>QUANTITY</th>
<th>DESCRIPTION OF MATERIAL</th>
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**ORDERED BY**

**APPROVED**

**PURCHASING AGENT**

**APPROVAL**

ORDER APPROVED BY

CAU-49-PURC-1

BUSINESS OFFICE
TRAVEL REQUISITION

Name of Traveler: ____________________________
Address: __________________________________
____________________________________________
____________________________________________
E-Mail Address: ______________________________
Department or School: ________________________
Departure Date: ______________________________
Return Date: _________________________________
Destination: _________________________________
Purpose of Travel: ____________________________

Expenditures:

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Requested by Traveler and Approved by Dean</th>
<th>Approved by Business Office</th>
<th>Actual Expenditure Supported by Receipts</th>
<th>Approved for Payment</th>
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<td>Transportation:</td>
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Less: Travel Advance $__________________________
Funds Due to CAU $__________________________
Due to Traveler $__________________________

I understand that a travel expense report is due within seven (7) days after returning from this trip. I authorize the University to withhold from my payroll check the amount of my travel advance, as well as any other expenses paid on my behalf, if a travel expense report is not submitted within thirty (30) days of my return date. I authorize the University to withhold from my payroll check any portion of a travel advance not supported by my travel expense report.

TRAVELER
__________________________________________
Signature
Date

APPROVING AUTHORITY
__________________________________________
Signature
Printed Name
Date

Approver E-mail address __________________________________

BUSINESS OFFICE
__________________________________________
Signature
Printed Name
Date

FOR BUSINESS OFFICE APPROVAL: This form must be submitted for approval before the travel is made. Copies will be returned after approval and for re-submission for payment. Travel Advance requests must be submitted fourteen (14) days prior to departure.

FOR PAYMENT: Please complete column (3), attach all receipts to this voucher and return all copies to the Purchasing Department within seven (7) days after travel.
CLARK ATLANTA UNIVERSITY

TO: Grants & Contracts Accounting

FROM: ____________________________

_______________________________

DATE: ___________________________

REF: Cost Transfer Request

Please transfer the following expenditure(s) from and to the accounts indicated. All supporting documentation is attached.

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<tr>
<th>Item No.</th>
<th>DOCUMENT NO.</th>
<th>VENDOR</th>
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# CLARK ATLANTA UNIVERSITY
## JOURNAL VOUCHER FORM

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### EXPLANATION:

Document Text:
CLARK ATLANTA UNIVERSITY

PROFESSIONAL SERVICE/CONSULTANT STATEMENT OF WORK FORM

This Service Agreement made as of this ______________ day of ______________, 20__, between Clark Atlanta University ("University") and ______________ (the "Consultant").

The Consultant has extensive experience regarding ______________ and the ability to perform services for the University.

1. All independent contractors (i.e., consultants, guest speakers, and personal service suppliers) providing a service to the University must complete this form.

2. The Consultant is hereby engaged by the University and agrees to perform the Services described below:

3. The Consultant agrees to perform the services to the satisfaction of the University during the term of this Agreement.

4. The University agrees to pay the Consultant a fee of ______ for the actual Services rendered. The fee will be payable (describe frequency and amount of payments; fee can be stated as "not to exceed") as described below:

5. The Consultant agrees that the University will not deduct income or Social Security tax on any payments to the Consultant hereunder.

6. The Consultant understands and agrees that he/she will not accept any compensation for this work during a time when he/she is being compensated by other federal monies.

7. The Consultant understands that the Consultant's status hereunder is that of independent contractor. The Consultant is not an employee of the University in the performance of Services and is not entitled to any employee benefits, statutory or otherwise, including, but not limited to, worker's compensation or unemployment compensation.

8. The Consultant agrees to keep confidential and not to disclose to third parties any information provided by the University pursuant to this Agreement unless
the Consultant has received in writing prior consent of the University to make such disclosure.

9. The relationship created by this Agreement shall be that of independent contractor, and the Consultant shall have no authority to bind or act as agent for the University or its employees for any purpose.

10. The Consultant agrees that any personal injury to the Consultant or third parties or any property damage incurred in the course of performance of Services shall be the responsibility of the Consultant. The Consultant will indemnify, defend and hold the University harmless from any claims, demands, lawsuits, or award of damages arising out of the Consultant’s performance of Services, except to the extent such are caused by the sole fault or negligence of the University.

11. All or part of this Agreement may be terminated by the University for its convenience. In such event, Consultant will be entitled to compensation for Services performed up to the date of termination. Consultant shall not be entitled to compensation or profit for Services not performed.

12. The term of this agreement shall begin on ________________, 20__, and continue until ________________, 20__. It may be renewable upon reasonable terms and conditions agreed upon by the University and the Consultant, or extended beyond such date if the University agrees to the extension in writing.

13. The Consultant agrees to maintain detailed business and accounting records sufficient to permit the University to audit the work/ services provided hereunder. The Consultant agrees to provide said records to the University immediately upon request for the purpose of inspection, audit or other business purpose.

14. The Consultant agrees that if the compensation hereunder is paid with federal funds the Consultant shall abide by any and all applicable federal regulations, procedures, and law, including the signing of any documents necessary to ensure that the agreement between the parties is consistent with all federal requirements.
15. The Consultant certifies that he or she is not debarred, suspended or otherwise excluded from participation in federal programs or from receiving compensation with federal funds.

CONSULTANT: __________________________________________

CLARK ATLANTA UNIVERSITY: __________________________________________

Print Name      Date
services are to be charged to Account Number(s): ________________________________
Consultant’s Tax I.D. # or Social Security # ________________________________

223 James P. Brawley Drive, S.W.
Atlanta, GA 30314
(404) 880-8000
CLARK ATLANTA UNIVERSITY

VENDOR APPLICATION

Purchasing Department

Vendor Information Checklist:

☐ Completed Vendor Information
☐ W-9 Form
☐ Copy of Business License
☐ Proof of Insurance or Bonded
(Where applicable)

Vendor Information

Consultant Information Checklist:

☐ Completed Vendor Information
☐ W-9 Form

In order to be placed on the Vendor’s List for Clark Atlanta University’s Purchasing Department, all new applicants must complete a Vendor’s Information package. We are required by law to obtain this information from you when making a reportable payment to you. This information will be kept as confidential information, and will only be disclosed for audits or if subpoenaed by a government agency or court of competent jurisdiction.

By submitting this application, I do hereby solemnly swear or affirm that the information given above is current and true to the best of my knowledge. Furthermore, should any data change in the future; I will ensure that correct information is immediately submitted to the Purchasing Department. I also fully understand and agree that Clark Atlanta University is not responsible for the payment of any invoice(s) unless an approved purchase order has been issued prior to the delivery of any goods or services.

Signed: ___________________  Principal/Officer Title: ___________________  Date: ________________

For Purchasing Department Use Only

Vendor Approved by: ___________________  Vendor No.: ___________________  Date: ________________
CLARK ATLANTA UNIVERSITY

Purchasing Department

Vendor Information

Vendor Name: ____________________________________________
Address: ________________________________________________
State/Zip Code: __________________________________________
Telephone: ___________________ / ext. ______________________
Fax: _______________________/ e-mail: _______________________

Federal Employer Identification Number Business: ____________
Social Security Number: ________________________________
If none, then Taxpayer Identification Number [Individual] or [Sole Proprietorship]: _____________________

Purchase Order Address: __________________________________
_________________________________________________________________

Accounts Payable Remittance Address: _________________________
_________________________________________________________________

Assigned Salesperson: ______________________________________
Sales Manager: ____________________ Telephone Number: __________
Fax Number: ______________________

If the vendor is an individual or sole proprietorship, please answer the following questions:

Are you a U.S. Citizen? YES ☐ NO ☐
If No, are you a Resident Alien? YES ☐ NO ☐
If No, are you a Nonresident Alien? YES ☐ NO ☐

If the vendor is an organization, please mark the appropriate category below:

☐ Domestic Corporation ☐ Partnership
☐ Government Agency ☐ Foreign Corporation/Partnership/Entity

Other (specify): __________________________________________

Type of Service/Product Provided: ____________________________

Selling Terms: ____________________________________________
FOB Points: _____________________________________________
ATTACHMENT 1
VENDOR CERTIFICATION

The Purchasing Department will make every effort to include Disadvantaged Business Enterprises, Women Minority Business Enterprises, and Minority Business Enterprises in the acquisition and disposition of Goods and Services for Clark Atlanta University.

☐ Disadvantaged Business Enterprise, such as a firm owned (51%) and controlled by a minority person or a woman, or other disadvantaged business enterprises.

☐ Women Minority Business Enterprise, such as a firm owned and controlled solely by a woman.

☐ Minority Business Enterprise, such as a firm owned and controlled solely by a person certified by SBA as meeting the requirements of a Minority Business.

Provide Certification for the box indicated above.

Comments:  

__________________________________________________________

__________________________________________________________

__________________________________________________________
Form W-9

Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: □ Individual/ Sole proprietor □ Partnership □ Corporation □ Other □ Exempt from backup withholding

Address (number, street, and apt. or suite no.) Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and

2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and

3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out Item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, Item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Signature of U.S. person

Date

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes you are considered a person if you are:

• An individual who is a citizen or resident of the United States,

• A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

• Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called “backup withholding.” Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

**Penalties**

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

**Specific Instructions**

**Name**

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your social security card on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

**Limited liability company (LLC).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for “Other” and enter “LLC” in the space provided.

**Other entities.** Enter your business name as shown on required Federal tax documents on the “Name” line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the “Business name” line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

**Exempt From Backup Withholding**

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the “Exempt from backup withholding” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

**Exempt payees.** Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

<table>
<thead>
<tr>
<th>IF the payment is for . . .</th>
<th>THEN the payment is exempt for . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
<td>All exempt recipients except for 9</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker</td>
</tr>
<tr>
<td>Barter exchange transactions and patronage dividends</td>
<td>Exempt recipients 1 through 5</td>
</tr>
<tr>
<td>Payments over $600 required to be reported and direct sales over $5,000</td>
<td>Generally, exempt recipients 1 through 7</td>
</tr>
</tbody>
</table>

1See Form 1099-MISC, Miscellaneous Income, and its instructions.
2However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see How to get a TIN below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see Limited liability company (LLC) on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.socialsecurity.gov/online/ssa-5.pdf. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses/ and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.
Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see Exempt From Backup Withholding on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. “Other payments” include payments made in the course of the requester’s trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

<table>
<thead>
<tr>
<th>For this type of account</th>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual</td>
<td>The individual</td>
</tr>
<tr>
<td>2. Two or more individuals (joint account)</td>
<td>The actual owner of the account or, if combined funds, the first individual on the account</td>
</tr>
<tr>
<td>3. Custodian account of a minor (Uniform Gift to Minors Act)</td>
<td>The minor</td>
</tr>
<tr>
<td>4. a. The usual revocable savings trust (grantor is also trustee)</td>
<td>The grantor-trustee</td>
</tr>
<tr>
<td>b. So-called trust account that is not a legal or valid trust under state law</td>
<td>The actual owner</td>
</tr>
<tr>
<td>5. Sole proprietorship or single-owner LLC</td>
<td>The owner</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>For this type of account</th>
<th>Give name and EIN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>6. Sole proprietorship or single-owner LLC</td>
<td>The owner</td>
</tr>
<tr>
<td>7. A valid trust, estate, or pension trust</td>
<td>Legal entity</td>
</tr>
<tr>
<td>8. Corporate or LLC electing corporate status on Form 8832</td>
<td>The corporation</td>
</tr>
<tr>
<td>9. Association, club, religious, charitable, educational, or other tax-exempt organization</td>
<td>The organization</td>
</tr>
<tr>
<td>10. Partnership or multi-member LLC</td>
<td>The partnership</td>
</tr>
<tr>
<td>11. A broker or registered nominee</td>
<td>The broker or nominee</td>
</tr>
<tr>
<td>12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments</td>
<td>The public entity</td>
</tr>
</tbody>
</table>

1 List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person’s number must be furnished.

2 Circle the minor’s name and furnish the minor’s SSN.

3 You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

4 List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.
# REQUEST FOR ADVANCE OR REIMBURSEMENT

<table>
<thead>
<tr>
<th>OMB APPROVAL NO.</th>
<th>PAGE OF PAGES</th>
</tr>
</thead>
<tbody>
<tr>
<td>0348-0004</td>
<td>1</td>
</tr>
</tbody>
</table>

## 1. TYPE OF PAYMENT
- [ ] ADVANCE
- [ ] REIMBURSEMENT

## 2. BASIS OF REQUEST
- [ ] CASH
- [ ] ACCRUAL

## 3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED

## 4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY

## 5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST

## 6. EMPLOYER IDENTIFICATION NUMBER
- 15-81325259A1

## 7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER

## 8. PERIOD COVERED BY THIS REQUEST
- FROM (month, day, year)
- TO (month, day, year)

## 9. PAYEE (Where check is to be sent if different than Item 9)
- Name:

## 10. COMPETITION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

<table>
<thead>
<tr>
<th>PROGRAMS/FUNCTIONS/ACTIVITIES</th>
<th>(A)</th>
<th>(B)</th>
<th>(C)</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Total program outlays to date</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>b. Less: Cumulative program income</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Net program outlays ([Line a minus line b])</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. Estimated net cash outlays for advance period</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e. Total (Sum of lines c &amp; d)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>f. Non-Federal share of amount on line e</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>g. Federal share of amount on line e</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>h. Federal payments previously requested</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>i. Federal share now requested ([Line g minus line h])</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>j. Advances required by month, when requested by Federal grantor</td>
<td>1st month</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>k. Agency for use in making prescheduled advances</td>
<td>2nd month</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>l. 3rd month</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## 12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

| a. Estimated Federal cash outlays that will be made during period covered by the advance | $ |
| b. Less: Estimated balance of Federal cash on hand as of beginning of advance period | $ |
| c. Amount requested ([Line a minus line b]) |  |  |  |  |

## 13. CERTIFICATION

I certify that to the best of my knowledge and belief the data are correct and that all outlays were made in accordance with grant conditions or other agreement that payment is due and has not been previously requested.

### SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL

### DATE REQUEST SUBMITTED

### TYPED OR PRINTED NAME AND TITLE

### TELEPHONE (AREA CODE, NUMBER, EXTENSION)

---

STANDARD FORM 270 (Rev. 7/97)
Prescribed by OMB Circulars A-102 and A-110
**PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL**

**DATE VOUCHER PREPARED**

**DATE INVOICE RECEIVED**

**SCHEDULE NO.**

**PAYED BY**

**REQUISITION NUMBER AND DATE**

**PAYEE'S ACCOUNT NUMBER**

**PAYEE'S NAME AND ADDRESS**

Clark Atlanta University  
Office of Grants and Contracts Accounting  
223 James P. Brawley Dr. @ Fair St. SW  
Atlanta, GA 30314

**SHIPPED FROM**

**TO**

**WEIGHT**

**GOVERNMENT BILL NUMBER**

**NUMBER AND DATE OF ORDER**

**DATE OF DELIVERY OR SERVICE**

**ARTICLES OR SERVICES**

(Enter description, item number or contract of Federal supply schedule, and other information deemed necessary)

For details, see SF 1035 Continuation Statement. Total amount claimed transferred from page 1.

I certify that all expenditures for payment requested are for appropriate purposes and in accordance with the agreement set forth on the application and document.

<table>
<thead>
<tr>
<th>NUMBER AND DATE OF ORDER</th>
<th>DATE OF DELIVERY OR SERVICE</th>
<th>ARTICLES OR SERVICES</th>
<th>QUANTITY</th>
<th>UNIT PRICE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(Payee must NOT use the space below)

**PAYMENT:**

- [ ] PROVISIONAL
- [ ] COMPLETE
- [ ] PARTIAL
- [ ] FINAL
- [ ] PROGRESS
- [ ] ADVANCE

Approved for

= $ 

Exchange rate = $1.00

Differences

(Payee) signed

(Signature of Initials)

Accounting Classification

**CHECK NUMBER**

**ON ACCOUNT OF U.S. TREASURY**

**CHECK NUMBER**

**ON (NAME OF BANK)**

**PAID BY**

Cash $ 

**DATE**

**PAYEE**

**PER**

**TITLE**

1. When stated in foreign currency, insert name of currency.
2. If the ability to certify and authority to approve are combined in one person, one signature only is necessary; other wise the approving officer will sign in the space provided, over his official title.
3. When a voucher is received in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary of Treasurers" as the case may be.

**PRIVACY ACT STATEMENT**

The information requested on this form is required under the provisions of 31 U.S.C. 82b and 82c, for the purpose of disbursing Federal money. The information requested is to identify the particular creditor and the amounts to be paid. Failure to furnish this information will hinder discharge of the payment obligation.
| VOUCHER NO. | SCHEDULE NO. | SHEET NO. | NUMBER AND DATE OF ORDER | DATE OF DELIVERY OR SERVICE | ARTICLES OR SERVICES  
(Enter description, item number of contract or Federal schedule, and other information necessary) | CUMULATIVE EXPENSES | AMOUNT THIS PERIOD |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>INVOICE PERIOD</td>
<td>DESCRIPTION</td>
<td>CUMULATIVE AMOUNT</td>
<td>CURRENT AMOUNT</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------</td>
<td>-------------</td>
<td>-------------------</td>
<td>----------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

IF YOU HAVE ANY QUESTIONS CONCERNING THIS INVOICE CONTACT ___________________ AT (404) 580-_______

PLEASE PAY THIS TOTAL AMOUNT $
### FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A.)

**2. RECIPIENT ORGANIZATION**

<table>
<thead>
<tr>
<th>Name:</th>
<th>CLARK ATLANTA UNIVERSITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number and Street:</td>
<td>223 JAMES P. BRAWLEY DR. @ FAIR ST. SW</td>
</tr>
<tr>
<td>City, State and ZIP Code:</td>
<td>ATLANTA, GA 30314</td>
</tr>
</tbody>
</table>

**3. FEDERAL EMPLOYER IDENTIFICATION NO.**

- 15-81825259A1

**4. Federal grant or other identification number**

**5. Recipient's account number or identifying number**

**6. Letter of credit number**

**7. Last payment voucher number**

**8. Payment Vouchers credited to your account**

**9. Treasury checks received (whether or not deposited)**

**10. PERIOD COVERED BY THIS REPORT**

- FROM (month, day, year)
- TO (month, day, year)

**11. STATUS OF FEDERAL CASH**

- **a. Cash on hand beginning of reporting period**
- **b. Letter of credit withdrawals**
- **c. Treasury check payments**
- **d. Total receipts (Sum of lines b and c)**
- **e. Total cash available (Sum of lines a and d)**
- **f. Gross disbursements**
- **g. Federal share of program income**
- **h. Net disbursements (Lines f minus line g)**
- **i. Adjustments of prior periods**
- **j. Cash on hand end of period**

**12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING DAYS**

**13. OTHER INFORMATION**

- **a. Interest Income**
- **b. Advances to subgrantees or subcontractors**

**14. REMARKS (Attach additional sheets of plain paper, if more space is required)**

**15. CERTIFICATION**

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

<table>
<thead>
<tr>
<th>AUTHORIZED CERTIFYING OFFICIAL</th>
<th>SIGNATURE</th>
</tr>
</thead>
<tbody>
<tr>
<td>TYPED OR PRINTED NAME AND TITLE</td>
<td>DATE REPORT SUBMITTED</td>
</tr>
</tbody>
</table>

**TELEPHONE (Area Code, Number, Extension)**
<table>
<thead>
<tr>
<th>FEDERAL CASH TRANSACTION REPORT CONTINUATION</th>
<th>OMB APPROVAL No. 0348-0003</th>
</tr>
</thead>
<tbody>
<tr>
<td>(This form is completed and attached to Standard Form 272 only when reporting</td>
<td>1. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL</td>
</tr>
<tr>
<td>more than one grant or assistance agreement.)</td>
<td>ELEMENT TO WHICH THIS REPORT IS SUBMITTED</td>
</tr>
<tr>
<td>2. RECIPIENT ORGANIZATION (Give name only as shown in Item 2, SF-272)</td>
<td>3. PERIOD COVERED BY THIS REPORT (As shown on SF-272)</td>
</tr>
<tr>
<td>CLARK ATLANTA UNIVERSITY</td>
<td>FROM (month, day, year) TO (month, day, year)</td>
</tr>
</tbody>
</table>

4. List information below for each grant or other agreement covered by this report. Use additional forms if more space is required.

<table>
<thead>
<tr>
<th>FEDERAL GRANT OR OTHER IDENTIFICATION NUMBER (Show a subdivision by other identifying numbers if required by the Federal Sponsoring Agency)</th>
<th>RECIPIENT ACCOUNT NUMBER OR OTHER IDENTIFYING NUMBER</th>
<th>FEDERAL SHARE OF NET DISBURSEMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b)</td>
<td>NET DISBURSEMENTS (Gross disbursements less program income received) FOR REPORTING PERIOD</td>
</tr>
<tr>
<td>CUMULATIVE NFT DISR/RSFMNTS</td>
<td></td>
<td>(c)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(d)</td>
</tr>
</tbody>
</table>

5. TOTALS (Should correspond with amounts shown on SF 272 as follows: column (c) the same as line 11h; column (d) the sum of lines 11h and 11i of the SF-272 and cumulative disbursements shown on last report. Attach explanation of any differences.)

$ $
### FINANCIAL STATUS REPORT
#### (Long Form)
**(Follow Instructions on the back)**

<table>
<thead>
<tr>
<th>1. Federal Agency and Organizational Element to Which Report is Submitted</th>
<th>2. Federal Grant or Other Identifying Number Assigned By Federal Agency</th>
<th>OMB Approval No. 0348-0039</th>
<th>Page of 1 1</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>3. Recipient Organization (Name and complete address, including ZIP code)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clark Atlanta University, 223 James P. Brawley Drive @ Fair Street, SW, Atlanta, GA 30314</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>15-81825259A1</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>8. Funding/Grant Period (See instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>From: (Month, Day, Year)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>9. Period Covered by this Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>From: (Month, Day, Year)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>10. Transactions:</th>
<th>11. Instalment Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Total Outlays</td>
<td>a. Type of Rate (Place * in appropriate box)</td>
</tr>
<tr>
<td>b. Refunds, rebates, etc.</td>
<td></td>
</tr>
<tr>
<td>c. Program income in accordance with the deduction alternative</td>
<td></td>
</tr>
<tr>
<td>d. Net outlays (Line a, less the sum of lines b and c)</td>
<td></td>
</tr>
<tr>
<td>Recipient’s share of net outlays, consisting of:</td>
<td></td>
</tr>
<tr>
<td>e. Third party (h-k-th) contributions</td>
<td></td>
</tr>
<tr>
<td>f. Other Federal awards authorized to be used to match this award</td>
<td></td>
</tr>
<tr>
<td>g. Program income used in accordance with the matching or cost sharing alternative</td>
<td></td>
</tr>
<tr>
<td>h. All other recipient outlays not shown on lines e, f, and g</td>
<td></td>
</tr>
<tr>
<td>i. Total recipient share of net outlays (Sum of lines e, f, g and h)</td>
<td></td>
</tr>
<tr>
<td>j. Federal share of net outlays (line d less line l)</td>
<td></td>
</tr>
<tr>
<td>k. Total unliquidated obligations</td>
<td></td>
</tr>
<tr>
<td>l. Recipient’s share of unliquidated obligations</td>
<td></td>
</tr>
<tr>
<td>m. Federal share of unliquidated obligations</td>
<td></td>
</tr>
<tr>
<td>n. Total federal share (Sum of lines j and m)</td>
<td></td>
</tr>
<tr>
<td>o. Total federal funds authorized for this funding period</td>
<td></td>
</tr>
<tr>
<td>p. Unobligated balance of federal funds (Line o minus line n)</td>
<td></td>
</tr>
<tr>
<td>Program Income, consisting of:</td>
<td></td>
</tr>
<tr>
<td>q. Distributed program income shown on lines c and/or g above</td>
<td></td>
</tr>
<tr>
<td>r. Distributed program income using the addition alternative</td>
<td></td>
</tr>
<tr>
<td>s. Undistributed program income</td>
<td></td>
</tr>
<tr>
<td>t. Total program income realized (Sum of lines q, r and s)</td>
<td></td>
</tr>
</tbody>
</table>

| 11. Instalment Expense |  
| --- | --- |
| a. Type of Rate (Place * in appropriate box) |  
|  
| b. Rate |  
| c. Base |  
| d. Total Amount |  
| a. Federal Share |  

| 12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation. |

| 13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents. |

<table>
<thead>
<tr>
<th>14. Typed or Printed Name and Title</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>Telephone (Area code, number and extension)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>15. Signature of Authorized Certifying Official</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>Date Report Submitted</td>
</tr>
</tbody>
</table>

Previous Editions Not Usable

269-103

Standard Form 269 (REV 4-88)

Prescribed by OMB Circulars A-102 and A-110
# FINANCIAL STATUS REPORT

(Short Form)

(Follow instructions on the back)

---

### 3. Recipient Organization (Name and complete address, including ZIP code)

**Clark Atlanta University, 223 James P. Brawley Drive @ Fair Street, SW, Atlanta, GA 30314**

### 4. Employer Identification Number

15-81825259A1

### 8. Funding/Grant Period (See instructions)

<table>
<thead>
<tr>
<th>From: (Month, Day, Year)</th>
<th>To: (Month, Day, Year)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 9. Period Covered by this Report

<table>
<thead>
<tr>
<th>From: (Month, Day, Year)</th>
<th>To: (Month, Day, Year)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 10. Transactions:

<table>
<thead>
<tr>
<th>Description</th>
<th>I</th>
<th>II</th>
<th>III</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### a. Total Outlays

#### b. Recipient share of outlays

#### c. Federal share of outlays

#### d. Total unliquidated obligations

#### e. Recipient share of unliquidated obligations

#### f. Federal share of unliquidated obligations

#### g. Total Federal share (Sum of lines c and f)

#### h. Total Federal funds authorized for this funding period

#### i. Unobligated balance of Federal funds (Line h minus line g)

### 11. Indirect Expense

<table>
<thead>
<tr>
<th>Description</th>
<th>Provisional</th>
<th>Predetermined</th>
<th>Final</th>
<th>Fixed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### a. Type of Rate (Place "X" in appropriate box)

<table>
<thead>
<tr>
<th>Type of Rate</th>
<th>Rate</th>
<th>Base</th>
<th>Total Amount</th>
<th>Federal Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

### 12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.

### 13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

**Typed or Printed Name and Title**

**Telephone (Area code, number and extension)**

**Nature of Authorized Certifying Official**

**Date Report Submitted**

---

NSN 7540-01-218-4387

269-202

Standard Form 269A (Rev. 7-67)

Prescribed by OMB Circulars A-102 and A-110
Pre-Closeout Letter

To:  
Principal Investigator

From:  

Ref:  
Account:  
Grant Number:  

Date:

The Office of Grants and Contracts Accounting records indicate the above referenced project ends ___________. Please contact our office to schedule a review by ___________. At present, our records reflect the following:

Total Budget  

Total Expenditures  
(As of ______)

Total Open Items (Encumbrances)  

Available Budget Balance  

Accounts Receivable Balance  

During this review period all matters of concern are to be addressed. If you receive project assistance please have your administrator thoroughly review all costs. The closeout of this project will begin promptly after the last day of the project. Final financial reports are due to the funding agency on or before _______________. If you do not contact and meet with me by _______________, I will notify the Office of Research & Sponsored Programs, the Vice President for Finance & Administration, the Dean of Graduate Studies/Research & Sponsored Programs, your academic dean, the Provost and the Chief Compliance Officer. The final report(s) will be submitted with the expenditures reflected in the general ledger. A copy of all final financial reports will be forwarded to you.

If you have any questions please feel free to contact ______ at extension ______ or by e-mail at _____________. Thank you in advance for your cooperation.

cc:  File
Closeout Letter

To: ___________________________________________
    Principal Investigator

From: _________________________________________

Ref:    Account: _____________________________
       Grant Number:

Date: _________________________________________

The Office of Grants and Contracts Accounting has submitted the final closeout
documents(s) for the aforementioned project. A copy of each has been included with
this correspondence. Please keep the document(s) for your records.

Documents enclosed:

1. ___________________________________________
2. ___________________________________________
3. ___________________________________________

The final documents were forwarded to the address below:

If you have any questions please feel free to contact ____________ at extension _____ or by
e-mail at _______________. Thank you in advance for your cooperation.

cc: File
CONTRACTOR'S ASSIGNMENT OF REFUNDS, REBATES, CREDITS
AND OTHER AMOUNTS

Contract No. ______________________

Pursuant to the terms of Contract No. ______________________ and in
consideration of the reimbursement of costs and payment of fee, as provided in the said contract and any assignment
thereunder, Clark Atlanta University, 223 James P. Brawley Dr., SW, Atlanta, GA 30314 (Contractor's name and
address) hereinafter called the contractor) does hereby:

1. Assign, transfer, set over and release to the United States of America (hereinafter called the
Government) all right, title, and interest to all refunds, rebates, credits, and other amounts
(including any interest thereon), arising out of the performance of the said contract together
with all the rights of action accrued or which may hereafter accrue thereunder.

2. Agree to take whatever action may be necessary to effect prompt collection of all refunds, rebates,
credits and other amounts (including any interest thereon) due or which may become due, and to
promptly forward to the Contracting Officer checks (made payable to the office designated for
contract administration) for any proceeds so collected. The reasonable costs of any such action to
effect collection shall constitute allowable costs when approved by the Contracting Officer as stated in
the said contract and may be applied to reduce any amounts otherwise payable to the Government
under the terms hereof.

3. Agree to cooperate fully with the Government as to any claim or suit in connection
with refunds, rebates, credits, or other amounts due (including any interest thereon);
to execute any protest, pleading, application, power of attorney, or other papers in
connection therewith; and to permit the Government to represent him at any hearing,
trial, or other proceeding, arising out of claim or suit.

IN WITNESS WHEREOF, this assignment has been executed this ______ day of _______

(Contractor) Clark Atlanta University

WITNESS ____________________________________________

BY ________________________________________________

TITLE ______________________________________________

NOTE: In the case of a cooperation, witnesses are not required, but the following certificate must be completed.

CERTIFICATE

I, ____________________________________________ certify that I am the ______________________ (Official Title) of the
cooperation named as Contractor in the foregoing assignment: ______________________ (Official Title) of said corporation; that said
assignment was duly signed for and in behalf of said corporation by authority of its governing body and is within the scope
of its corporate powers.

__________________________________________ (Signature)

(CORPORATE SEAL)
CONTRACTOR'S RELEASE

Pursuant to the terms of Contract No. ___________________________ and in consideration of the sum of ___________________________, which has been or is to be paid under the said contract to

______________________________ (hereinafter called the Contractor) or its assignees, if any, the Contractor upon payment of the said sum by the United States of America (hereinafter called the Government) does remise, release, and discharge the Government, its officers, agents and employees, of and from all liabilities, obligations, claims and demands whatsoever under or arising from the said contract except:

1. Specified claims in stated amounts or in estimated amounts where the amounts are not susceptible of exact statement by the Contractor.

2. Claims, together with reasonable expenses incidental thereto, based upon the liabilities of the Contractor to third parties arising out of the performance of the said contract, which are not known to the Contractor on the date of the execution of this release and of which the contractor gives notice in writing to the Contracting Officer within the period specified in the said contract.

3. Claims, for reimbursement of cost (other than expenses of the Contractor by reason of any indemnification of the Government against patent liability) including reasonable expenses incidental thereto, incurred by the contractor under the provisions of the said contract relating to patents.

The Contractor agrees, in connection with patent matters and with claims which are not released as set forth above, that it will comply with all of the provisions of the said contract including, without limitation, those provisions relating to notification to the Contracting Officer and relating to the defense of prosecution of litigation.

IN WITNESS WHEREOF, this release has been executed this _______ day of __________________________

Witnesses

______________________________

______________________________

Clark Atlanta University

Contractor

By _____________________________

Title