

CHECKLIST FOR ESTABLISHING EXTRAMURAL AGREEMENTS

SUMMARY OF AWARD ATTRIBUTES:

Expense Account Number: _____

Award Number: _____

PI: _____

Awarding Agency: _____

Agency Award Number: _____

Date of Award: Begin _____ End: _____

Project Title: _____

Amount of Award: \$ _____

Date final technical reports are due: _____

Extramural Fund Manager: _____

Phone: _____ E-mail: _____

(See Extramural Web Site: <http://accounting.ucdavis.edu/EX/> ; Our Staff/Contact list by sponsor)

REVIEW AWARD AND HIGHLIGHT PERTINENT INFORMATION:

- Award number
- Agency name and address
- Agency contact, telephone number and/or e-mail address
- Principal Investigator (PI)
- Award project period
- Award budget period (if different from project period)
- Are these Federal or Federal Flow Through funds? What is the CFDA number?
<http://aspe.os.dhhs.gov/cfda/index.htm>
- Invoicing/reporting provisions (i.e., format, frequency)
- Regulatory guidelines (i.e., A-110, A-21, Agency-specific regulations)
- Rebudgeting provisions (i.e., allowed up to 10% or 20%, allowed if scope is not changed) Is prior approval required on rebudgeting?
- Cost Sharing – Amount, source of match (i.e. F&A), account number where match will occur, timing of submission (i.e., monthly, quarterly, annually)
 - Special reporting requirements and frequency (i.e., technical/progress reports)
 - Special terms and conditions (i.e., specific requirements associated with equipment/travel)
 - Audit requirements
- Closeout reports submission deadlines (i.e., 30 days, 45 days, 60 days, 90 days)
- Is award subject to any of the following compliance areas:
 - Injury Prevention Program
 - Federally Regulated Drugs
 - Pathogenic Agents
 - Production of Medical Waste

- Carcinogens
- Radiation
- Recombinant DNA
- Vertebrate Animals
- Human Subjects
- Review budget and identify object consolidations for proper appropriation and spending
- Verify F&A calculation
- Identify line items on budget which are exempt from F&A assessment:
 - Equipment
 - Graduate Student Fee Remission, Tuition and Health Insurance
 - Patient care/participant costs
 - Space rental and utilities
 - Subcontracts (F&A assessed on first \$25,000 - use object code “7301”; Greater than \$25,000 - use object code “7300”)
- Are there collaborating P.I.s (internal)? – Set up separate account
- Are there carry forward provisions on multi-year awards? Does the funding agency require a separate accounting of the expenses for each year? - It may be necessary to set up a separate account for each budget period
- Are there multi-campus awards? – Is Office of Research or Business Contracts preparing MCA?
- Are there subcontracts? – Is Office of Research or Business Contracts preparing contract agreement?
- Has P.I. been notified of all terms and conditions of award?

ESTABLISH EXPENSE ACCOUNT/PERSONNEL ACTIONS/BILLING IDs:

- Establish expense account number by clicking on the link in the e-mail from Kualu, or by searching for the Award and clicking on the “Create EX Account” link
- Complete Account document required fields (leave Account Expiration Date blank)
- Enter the UC Account Number that properly represents the Higher Education Function of agreement
 - 40 or 61 = Instruction
 - 42 = Teaching Hospitals
 - 43 or 60 = Academic Support
 - 44-59 = Research
 - 62 = Public Service
 - 64 = Maintenance of Physical Plant
 - 66 or 72 = Institutional Support
 - 68 = Student Services
 - 76 = Auxiliary Enterprises
 - 77-79 = Student Financial Aid
 - 80 = Agency Accounts
- Enter the PI as the Project Director on Account Document

- ❑ Establish/change appointment and distribution lines in PPS and set up Billing ID numbers
- ❑ Verify PI effort commitment in the on-line Effort Commitment System and enter any other commitments for Key Personnel
- ❑ Set up cost sharing commitment in the on-line Cost Share Tracking System if you receive the email indicating that the fund has been set up - If you do not receive an email but have a cost sharing commitment, contact the Extramural Fund Manager
- ❑ Monitor cost sharing transactions monthly
- ❑ If Federal or Federal Flow Through, effort reports will be produced in the on-line Effort Reporting System and effort must be certified on an annual basis

References:

OMB Circular A-110; subpart .23 - Cost Sharing or Matching,
http://www.whitehouse.gov/omb/circulars_a110

OMB Circular No. A-21, Cost Principles for Educational Institutions,
http://www.whitehouse.gov/omb/circulars_a021_2004
Contract and Grant Manual
<http://www.ucop.edu/raohome/cgmanual/>

Accounting Manual Chapter A-000-7, Official Documentation Required in Support of University Financial Transactions, Section II.J. (Cost Participation on Sponsored Projects),
<http://www.ucop.edu/ucophome/policies/acctman/a-000-7.pdf>
7.pdf

Cost Share Tracking System Instructions
<http://accounting.ucdavis.edu/CostShare/index.cfm>

UCOP Web Site for Research Administration
<http://www.ucop.edu/raohome/>

UC Davis Administrative Policy and Procedure Manuals
<http://manuals.ucdavis.edu/search.htm>