Our Mission:

The Office of Research and Sponsored Programs (ORSP) exists to help faculty and staff apply for and secure external funds in support of their creative ideas and professional interests. The office provides guidance, information, and technical assistance to faculty engaged in externally funded research, instruction, community service and other scholarly activity. In accomplishing this mission, ORSP ensures accountability, compliance and stewardship for sponsored programs as directed by the values of our campus and by all applicable Federal, State, and University policies, procedures and regulations.

ORSP is a full service department that is knowledgeable in all phases of pre- and post-award policies and procedures and available to assist during the entire life of the project. Assistance is available from the conceptual development of a project, to identifying potential funding sources, writing and submitting a proposal, developing the budget and identifying any cost share, negotiating an award, implementing and managing an awarded project, monitoring for CSUEB and sponsor compliance, and ending with overseeing all requirements for the official close of a project. ORSP belongs to a network of various university divisions and departments (including the CSUEB Foundation), who work together as a team to deliver exceptional service to any individual or group pursuing external funding.
# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Topic</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overview</td>
<td>2</td>
</tr>
<tr>
<td>Finding and Preparing Grant Applications</td>
<td>3</td>
</tr>
<tr>
<td>Role of the Principal Investigator (PI)</td>
<td>4</td>
</tr>
<tr>
<td>IACUC</td>
<td>11</td>
</tr>
<tr>
<td>IRB Approval</td>
<td>12</td>
</tr>
<tr>
<td>Award Set up</td>
<td>14</td>
</tr>
<tr>
<td>Hiring Program Personnel &amp; Payroll</td>
<td>16</td>
</tr>
<tr>
<td>Separation (Resignation/Retire) &amp; Dismissal of Personnel</td>
<td>17</td>
</tr>
<tr>
<td>Background Check</td>
<td>17</td>
</tr>
<tr>
<td>Volunteer Policy</td>
<td>18</td>
</tr>
<tr>
<td>The Rules on Spending</td>
<td>21</td>
</tr>
<tr>
<td>Travel</td>
<td>29</td>
</tr>
<tr>
<td>Sub-recipients and Monitoring</td>
<td>35</td>
</tr>
<tr>
<td>Award Amendments</td>
<td>35</td>
</tr>
<tr>
<td>Grant Closeout Process</td>
<td>37</td>
</tr>
<tr>
<td>Definitions</td>
<td>40</td>
</tr>
<tr>
<td>Appendix A: Account Codes</td>
<td>46</td>
</tr>
</tbody>
</table>
Overview
The Office of Research and Sponsored Programs (ORSP) is pleased to support faculty, staff and students who choose to engage in scholarly endeavors that involve the pursuit of and/or participation in grant funded initiatives. The University recognizes the legal responsibilities that grant recipients commit to in partnership with the University and the complexities involved in grant administration. The availability of staff within ORSP who specialize in both pre- and post-award grant management helps to ensure a Principal Investigators’ (PI’s) success while addressing the University’s legal obligations.

ORSP staff aim to maximize the time and attention that Principal Investigators have available for grant activity as opposed to the logistics of grant administration. The ORSP staff work closely with colleagues in the University human resources, purchasing, accounts payable accounting, accounts receivable, and compliance and risk management on the day to day work associated with post-grant management, thereby providing PIs with a ‘one stop’ for grant-related needs and a single point of contact, should problems arise.

The PI Grant Manual has been produced by ORSP to inform Principal Investigators, Co-Investigators, Senior Key Personnel, staff and other personnel engaged in the administration of sponsored research about the many policies and procedures governing grant related work at CSUEB. The policies have been established in response to requirements from the CSU Chancellor’s Office Executive Order 890 and CSU East Bay’s campus policy for the Administration of Sponsored Programs. The policies established are necessary to comply with Federal, State and Local regulations and are necessary for transparency and accountability.

Policies referenced throughout the manual are available as a separate appendix. They are also available on the ORSP website. Similarly, required forms referenced in the manual and included in the appendix are available on the ORSP website.
Finding and Preparing Grant Applications

The ORSP staff monitor grant announcements by federal and state agencies, non-profit organizations, foundations, the CSU Chancellor’s Office and its Affinity Groups, and many other lists. A database, licensed by the University, is also available to those working to locate grant opportunities.

Once a funding source has been identified, ORSP staff will prepare a timeline for the preparation of the necessary components of the grant submission and required campus forms and pre-approvals that need to occur before the grant submission. While specifics vary from grant to grant, when preparing the proposal PIs will need to:

- Determine whether individuals paid on grants are University employees, subrecipients or independent contractors. These decisions affect the calculation of indirect costs which count towards the total budget request. Risks must be assessed for subrecipients prior to grant submittal. Subrecipients with A-133 audit reports must provide the PI and ORSP with a copy. The PI and ORSP will review to determine if there were any findings that would necessitate closer monitoring of the subcontractor’s work. This includes:
  - Filling out Conflict of Interest Forms prior to grant submission (note: required annually if grant is awarded)
  - Determining if any cost sharing is involved and, if so, secure necessary documentation of the commitment and approvals
  - Determining if the research requires a human subject’s approval, triggers requirements related to animal care, or involves hazardous substances
  - Verifying that subawardees have not been disbarred
  - Determining if export controls apply

Once a semi-complete narrative and the final draft of the budget are complete, the ORSP staff will generate a Proposal Routing Form and will circulate the form to obtain required campus signatures for submittal. The ORSP staff will also submit the final proposals and will maintain a copy for the University’s records.
Role of the Principal Investigator (PI)

A Principal Investigator is the individual designated by the University (and by the Office of Research and Sponsored Programs given its role as Sponsored Program Administrator) to assume primary responsibility, including compliance and safety, for all essential aspects of the work being carried out on the sponsored project. The primary responsibility of the Principal Investigator is to ensure the sponsored program’s success. The success of the program is measured not only by the intellectual merit of the research or the technical results, but also by our joint commitment to judiciously manage award funds and deliver on all obligations in accordance with the award. The authority granted to the PI is inextricably tied to the responsibility of conducting the grant in accordance with the approved proposal and budget as well as the all other guiding policies and regulations.

Who can be PI: One Principal Investigator is named to each sponsored program. If there is a strategic need for a Co-Investigator, one can also be added. Only one PI is appointed to each program to ensure clear lines of accountability and authority. Only CSUEB faculty or MPPs, lecturers and emeritus in good standing may be Principal Investigators. The status of "good standing" is accorded to individuals who have not been cited for serious violations of University regulations and policies.

Difference between a Principal Investigator (PI), Project Director (PD), and Project Coordinator: The role of PI and PD are interchangeable and should be the same person. It can sometimes be confusing when grants have two different people as PI and PD, as some sponsors view the PD as the primary individual running the program. Therefore, when additional management is needed on a grant, we do not use the term PD, but rather Project Coordinator (defined below).

a. Project Coordinator (“PC”)
Some projects are of the size and scope such that there requires additional project management in addition to the PI. In these cases, a Project Coordinator can be built into the project to assist the PI with project management. Another faculty or MPP may be appointed as the PC, or an employee hired by the foundation to fill that role. The PC is often the individual responsible for running the sponsored program on a day-to-day basis. The PI, however, is ultimately the individual responsible for project performance. The PC reports directly to the Principal Investigator and is eligible to receive purchasing authority.

b. Co-Investigators (“CI”)
Only one faculty member or MPP may act as the Principal Investigator for a sponsored program because of the need for clear lines of authority and responsibility. All other CSUEB faculty or MPP-level individuals with a substantive technical role in the program may be named as Co-Investigators. Co-Investigators may also act as the Project Coordinator if it does not conflict with their other responsibilities.
c. Signature Authority

There are two kinds of signature authority: Program Authority and Purchasing Authority.

**Program Authority:** Only Principal Investigators may receive program authority for their sponsored program. This authorization enables the PI to approve requests for personnel actions, re-budgeting, and changes in project scope. Program authority is also required for submission of any official reports or requests to the program sponsor if the report or request needs to be certified by the university program official. The institutional official is ORSP.

**Purchasing Authority:** Only PI/PDs, Co-Investigators, and project coordinators may receive purchasing authority for their sponsored program. This authorization enables an individual to initiate and authorize expenditures against sponsored program funds. As Sponsored Program Administrator, ORSP is the final approver of all program expenditures.

**Training & Certification:** Receipt of purchasing authority is contingent upon any training or certification required by ORSP. This training and certification will cover sponsor and Foundation requirements that must be understood prior to spending program funds. Anyone granted purchasing authority has a fiduciary duty to ORSP to spend the money solely for the benefit of the program and not for the personal benefit of others.

**Limits to Purchasing Authority:** The purchasing authority conferred is subject to all University purchasing requirements and procedures. These requirements and procedures are established to ensure compliance with various sponsor, state, and federal rules and regulations concerning prudent and responsible use of program funds. For example, federal and state rules require that ORSP purchasing procedures provide for **Competition** and **Cost and Price Analysis** for certain purchases/contracts. An individual has no authority to purchase, or authorize others to purchase, unless all required forms and procedures are completed.

d. Expenditure Tracking

Principal Investigators are responsible for monitoring the expenditures of their programs to ensure budget compliance. Budget compliance requires that: 1) individual line items of cost are not exceeded if specific amounts are set by the sponsor, and 2) the total overall budget is not exceeded. ORSP will enter the approved budget in the University accounting system. The PI should monitor his/her actual and planned spending closely on a spreadsheet and on a regular basis, cross-check against the expenditures and balances on the program’s PeopleSoft spending account. Because it is the PI, not ORSP, who commits all expenditures and personnel assignments, budget overruns are the responsibility of the PI and his/her college.

**Access to PeopleSoft:** The PeopleSoft financial reporting system provides
information on program expenditures, which have been approved by ORSP and paid by the University. Using PeopleSoft, PI/PDs are able to run financial reports, which summarize such expenditures. This is an essential tool for PIs to use in tracking and planning expenditures against their approved program budget.

As explained in the Award Set Up section of this manual, after the award orientation meeting, the ORSP Grants Analyst will submit a request to University IT to give the PI/PD access to the PeopleSoft system. University IT will email the access information to the PI/PD directly. The PI/PD will have to send an email request to the ORSP Grants Analyst if an admin staff or budget analyst should need access to their program financials. ORSP will provide guidance to the PI with regard to access/use of the PeopleSoft system. Any PI needing assistance with this should call and make an appointment with the ORSP Grants Analyst.

e. Staff & Contractors

Staff: The PI is the official supervisor of program staff, with responsibility to manage their activities. The PI must work with Human Resources anytime there is a need to hire, discipline, or terminate any employee. It is critical none of these actions take place prior to the involvement and approval of Human Resources due to the sensitive nature of these activities.

Contractors: “Contractors” include subcontractors, consultants, independent contractors, and vendors. The PI/PD’s role over contractors is to act as the technical representative of ORSP. This means the PI and PD are responsible for the technical direction and monitoring of all contractors paid by the sponsored program. Part of these responsibilities includes closely tracking contractor activities to ensure required timelines and deliverables are met. The PI or PD is also responsible for reviewing and approving invoices from contractors. The signature of the PI or PD on the Check Request Form certifies that the goods or services have been satisfactorily received or rendered, the amount charged is reasonable and correct, and the cost is appropriately chargeable to the fund indicated.

ORSP should be immediately notified of any contractors who fail, or refuse to meet the requirements of their contractor agreement. The PI/PD is not authorized to execute any new agreements or make any changes to existing contractor agreements. All changes of work plans, deliverables, or budgets must be requested through ORSP.

f. Reports and Deliverables

The PI is responsible for the production and delivery of all reports and deliverables required by the award. It is the PI's responsibility to review the award for all requirements related to reports and deliverables to ensure that all reports and deliverables are completed, and deliver such reports and deliverables to the sponsor prior to applicable award deadlines. The Project Coordinator may help prepare all the required reports and deliverables, but it is the responsibility of the Principal Investigator to review and approve all reports.
and deliverables prior to delivery to the sponsor. Any signatures required by the Institution/Organization/Company official should be directed to ORSP.

Notwithstanding the foregoing, the PI may request ORSP’s assistance in preparing any official financial reports specified in the award. All other reports remain the responsibility of the Principal Investigator. Copies of all annual and final reports along with proof of delivery should be forwarded to ORSP (electronic copies and PDFs are acceptable) for the official grant file.

**g. Time and Effort**

**Time and Effort Certification:** Pursuant to CSUEB policy, all sponsored program employees who are paid directly by University payroll must complete and sign a *Time and Effort certification* semi-annually. It is the PI’s responsibility to ensure that he/she and all program staff on University payroll complete, sign, and submit the form to ORSP by the following dates:

<table>
<thead>
<tr>
<th>Period</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan - June</td>
<td>July 31</td>
</tr>
<tr>
<td>July – Dec</td>
<td>Jan 31</td>
</tr>
</tbody>
</table>

**CSU Overload Policy:** The University has set forth an *Additional Employment Policy* which “establishes reasonable limits on the total amount of employment an individual may have within the CSU system.” Employment funded by grants (including release and overload) counts towards total CSU employment. The current maximum is 125% time-base.

Complying with the 125% rule: The PI is responsible to inform their Dean of all load they receive on grants/contracts to ensure Academic Affairs is aware of all assignments to ensure the maximum 125% time-base is not exceeded. Faculty and staff are to inform their PI of all load they receive from both the University and Foundation grants/contracts to ensure the maximum 125% time-base is not exceeded. *Since this is a policy enforced and administered by CSUEB, please contact CSUEB Academic Affairs for additional guidance or help with compliance. To receive compensation for overload, all personnel receiving compensation on grant activities must work with ORSP to process the request.*

**h. Cost Sharing/Matching**

**Cost Share Certification:** PIs who receive awards that include cost sharing requirements (mandatory or voluntarily committed) must adhere to CSUEB’s *Cost Share Policy* to properly certify and report cost sharing amounts to the sponsor. Cost sharing must be reported semi-annually using the *Cost Sharing/Matching Contribution Form*. It is the PI’s responsibility to ensure this form is completed and received by ORSP by the following dates:
Upon receipt, ORSP may request supporting documentation. This information is necessary for audit purposes.

### i. Safety Rules and Procedures

One of the most important roles of the PI and Co-PI is to ensure the safe and responsible conduct of sponsored programs. The PI should not authorize any activities that present an unreasonable risk of injury or harm to life or property. Furthermore, the PI is responsible for communicating any elements of risk that may be present in activities required by the sponsored program to all potential participants.

The PI is also responsible for ensuring compliance with all rules and regulations concerning staff, subrecipients, participants, human subject, animal, and environmental safety. Adherence to IRB and IACUC guidelines, research or lab protocols, and any other requirements established by the sponsor, Foundation, or University must be strictly implemented and continually monitored for staff compliance by the PI.

- **Human Subject Program Participants:** All researchers using human subjects doing non-exempt research are required to pass an [online research training course](#). This includes not only the principal investigator but also all co-investigators, research technicians, research assistants, or student assistants who have contact with the research subjects. Programs with [Human Subject](#) must obtain [IRB approval](#) and require all participants to sign an informed consent form prior to participation in the program. Further information on human subject research requirements can be obtained from the [CSUEB Office of Research and Sponsored Programs](#) which handles IRB and human subject matters.

- **Contact with Minors:** All program staff who will have contact with minors during program activities must submit to and pass fingerprinting and background checks. Staff will also need to have current tuberculosis immunization shots and be certified TB-negative. These are strict state requirements prior to contact with any minors. Contact [Human Resources](#) to learn the steps to gain the necessary clearances.

- **Participant Travel and Off-Site Activities:** Programs which require participants to travel or engage in off-site activities outside the office or classroom must obtain Foundation approval prior to the proposed travel or activity by using the [Travel Authorization Form](#). The form should be submitted at least two weeks prior to the requested travel or special event. Special event insurance may need to be purchased (this will be a direct cost to the program) and if so, the proposed activity must not occur until the insurance is in place. If approved by ORSP, the program must have all participants sign
the University Waiver of Liability prior to allowing participation in the travel or activity. It is possible for some programs that both the Informed Consent and University Waiver of Liability will be required.

j. Property & Equipment Management

**Use of Equipment:** Equipment purchased from project funds may only be used for authorized sponsored program purposes. Equipment purchased with federal funds or furnished by the federal government are subject to additional requirements as set forth in OMB A-110 Section 34.

**Equipment Tagging and Audits:** On delivery of new equipment or Theft-sensitive items, the PI should arrange with ORSP for the equipment to be tagged with a numerical identification sticker. This identification, with a description of the item and its location, is entered in the property inventory records maintained by the Foundation. Annual equipment inventories are conducted by ORSP. An Equipment Inventory Control Form is sent to the PI who enters information about the equipment's current location, usage and condition and returns the form to ORSP.

**Moving, Damaging, or Losing Equipment:** Inventoried equipment is assigned to a specific worksite location. Prior approval is required before moving inventoried equipment to another campus site or off-campus, or disposing of it in any manner. A Request to Borrow Equipment form must be approved by ORSP prior to removing equipment from its assigned worksite. The PI must immediately report to ORSP all instances of damage, destruction of, or theft of inventoried equipment. In the case of theft, a police report must be sent to ORSP along with a written account of the circumstances.

**Equipment Maintenance:** The PI is responsible for establishing equipment maintenance procedures based on manuals and instructions furnished by manufacturers. In the absence of such instructions, the PI should establish a reasonable maintenance program based on experience and judgment.

k. Export Controls

PIs as individuals and the University can be subjected to significant penalties for any violation of US export controls that have been established to protect the national security and foreign policy interests of this country. Export controls govern the shipment, transmission, or transfer of regulated items, information and software to foreign countries, persons or entities. The U.S. government maintains two primary sets of export control regulations that may impact university research. The Export Administration Regulations ("EAR") regulate exports of commercial items with potential military applications (so called "dual- use" items). The International Traffic in Arms Regulations ("ITAR") regulates exports of items and services specifically designed for military applications.

In addition to these export control regulations, university activities also may be subject to the U.S. government’s economic sanctions against certain countries, entities and individuals. These economic sanctions programs are administered
by the Treasury Department’s Office of Foreign Asset Controls (“OFAC”).

Since 9/11, the U.S. government has increased its scrutiny of universities and industry to make sure they are complying with these often-complicated regulations. As a result, researchers whose work may have export control implications, particularly those who perform research on behalf of the Department of Defense or defense contractors, must be aware of and comply with applicable laws and regulations.

CSUEB relies on proper documentation in order to make use of exclusions and exemptions from licensing requirements. Recordkeeping is important if you are involved in research efforts where it may be necessary to ship research articles outside the U.S. or share export-controlled information provided by third parties such as vendors, subcontractors, or collaborators.

PIs must take the following steps to assure that they do not violate the export regulations and become personally liable for the substantial civil and criminal penalties:

- Any export controls shall be noted on the Proposal Routing Form (PRF) due at time of grant submission.
- Prior to shipment of any commodity out of the U.S., determine if the commodity requires an export license and assist in securing such license, when required.
- Secure license approval or verify license exception PRIOR to shipment for all controlled items. Contact the Office of Research and Sponsored Programs for guidance on verifying license exceptions and submission of license applications.
- Assure that all technical data about export-controlled commodities qualify as "publicly available" under the above-described criteria (e.g., publish early and often).
- Do not accept publication controls or access/dissemination restrictions (such as approval requirements for use of foreign nationals), enter into 'secrecy agreements', or otherwise agree to withhold results in research projects conducted at CSUEB or that involve CSUEB facilities, students, or staff.
- Do not accept proprietary information from another that is marked "Export Controlled". Return to the manufacturer any materials they provide to you about export-controlled equipment that is marked "Confidential". Review any Confidentiality/Non-Disclosure Agreements to insure that CSUEB and you are not assuming the burden of restricting dissemination based on citizenship status or securing licenses.
- Do not attend meetings that foreign nationals are prohibited from attending. Do not sign the DD2345, Militarily Critical Technical Data Agreement, as a condition of attending a conference or receiving materials from the government.
- Do not travel to conduct research or educational activities to the embargoed listed by The Treasury Department Office of Foreign Assets.
Control (OFAC) without first checking with ORSP to ascertain whether a license from the Department of Treasury, Office of Foreign Assets Control, is required.

Institutional Animal Care and Use Committee (IACUC)

IACUC Chair: Michael Hedrick, Ph.D.
IACUC Veterinarian: Dr. Nina Hahn, D.V.M.

The Office of Research and Sponsored Programs provides administrative support to the CSUEB Institutional Animal Care and Use Committee (IACUC). The IACUC is responsible for ensuring the humane and ethical treatment of animals used in teaching and research by members of the CSUEB community, in accordance with applicable federal, state, and university policies.

For a one-page synopsis explaining the guidelines and federal regulations for CSUEB faculty activities involving vertebrate animals, please click on “IACUC Guidelines” link found in our IACUC section on ORSP’s website. Click here to access website.

If you have any questions about obtaining approval from the IACUC, contact Mary Weldele at mary.weldele@csueastbay.edu.

IACUC Forms and Reports
The Animal Use Protocol for Instruction and Research Form is used to apply for IACUC approval to use animals in research, teaching, or other capacities. Submit a signed copy to Dr. Michael Hedrick, Department of Biological Sciences, College of Science. Proposed activities cannot begin until the protocol is approved by the IACUC.

Annual Progress Report
This form must be completed and submitted every 12 months that a protocol is active. The progress report contains information about (1) progress toward the proposed goals of the project, (2) unexpected problems with animals in the project, and (3) how problems (if any) were addressed.

Protocol Amendment Form
This form must be submitted whenever the PI wishes to make changes to approved procedures. The Amendment form must be approved by the IACUC before the proposed change occurs. Changes may include the following examples:

- Animal subjects (species or strain, number)
- Activity location (housing, procedures)
- Non-surgical procedure or treatment
• Surgery or intra-operative procedure
• Post-surgical or post-procedure care and monitoring, or humane endpoints
• Use of hazardous agents
• Method of euthanasia
• Principal Investigator
• Personnel or personnel roles
• Other significant change in activity

Animal Subject Request Form
This form must be submitted prior to ordering animals for an approved protocol.

Protocol Discontinuation Form
This form must be submitted when a protocol is discontinued. Note that an Annual Progress Report is also required when a protocol is discontinued.

Submitting forms and reports for IACUC review and approval
Signed copies of forms must be sent to Dr. Michael Hedrick, Department of Biological Sciences, College of Science

Institutional Review Board (IRB) Approval

Institutional Review Board Information here

Complete Protocol Package

The following documents are required for EVERY research protocol submission:
• Protocol Approval Form (PAF)
• Protocol Statement
• Informed Consent Document(s)

Protocols for non-exempt research also must include:
• CITI Training Completion Certificate[1]

Other documents may include:
• Recruiting script/text or recruiting flyers/letters/ads
• Final survey to be administered · Final questionnaire · Interview questions
• Permission letter to recruit and/or conduct research
• Photo Releases (if using photographs of participants)
• Video Releases (if videotaping participants)

All of the above forms and templates can be found by clicking "Forms &
Templates" link on the left-hand side navigation menu

Protocol Submission:
The IRB office accepts protocols on a rolling basis throughout the year, and reviews them in the order in which they are received. Revisions are also reviewed in date order.

Before You Begin
For both the Protocol and Informed Consent:

- **Use a 12-point font.**
  Participants and committee members must be able to see it.

- **Adapt the template to your own research.**
  Delete the parentheses, directions and italics from the final version. Adapt the template to present your own project information.

- **Use everyday language.**
  This will allow the widest audience, including the IRB members, to understand the purpose of your research, and the procedures you have planned, and any risks or benefits involved.

- **Separate your personal agenda from the research procedures.**
  The protocol is the place to tell the IRB how you plan to interact with your research participants to obtain the data. The informed consent tells the participants what will happen to them during the research project. The hypothesis is the place to state your research problem and proposed solution.

Protocol Guidelines
IRB committee members, from a wide variety of disciplines, must be able to understand the language used in protocols. Please do not use discipline-specific jargon or acronyms. If you must, please define them. Please use the template provided. Be clear and concise, and limit the scope of the document to the purpose and background of your research, the procedures you will use to elicit data from your human subjects, risk and benefits, and how you intend to analyze the data to answer your research question. If you are conducting a qualitative research project, please define your methodology clearly.

Informed Consent Guidelines
The informed consent must give prospective participants the information they need to make an informed decision whether to participate in a research project. Please use the template provided to make sure you include all the elements of informed consent. Remember to write the consent form in language which can be understood by your potential subjects. If you must use discipline-specific terms, define them clearly in everyday language.

- **Write at a sixth- to eighth-grade reading level.**
  Lay people, as well as IRB committee members and staff from outside your own discipline, must understand your informed consent document.
Please make this document simple and informative. Writing it at a sixth to eighth grade reading level will allow the widest audience to be eligible to participate in your project.

- **Check the readability level of your consent form.**
  When you have finished writing your consent, go to the Word menu bar and choose “Tools/Options/Spelling and Grammar.” Check the “Check Grammar with Spelling” box and the “Show Readability Statistics” box. Then run a spell check, and the readability statistics will be displayed when the spell check is finished.

**Human Subjects Research Training Course**

All researchers doing non-exempt research using human subjects are required to pass the online research-training course offered by CITI. This includes not only the Principal Investigator but also all Co-Investigators, research technicians, research assistants, or student assistant who have contact with the research subjects. Researchers doing exempt research are also strongly encouraged to complete the training.

Please refer to the [Online Research Training Course](#) page for more info.

**Award Set Up**

**a. Pre-award Spending**

PIs should not begin project activity or incur costs for a project prior to ORSP’s signature of the grant or contract award. Some sponsors allow pre-award spending but this is at the risk of the department or college if the proposal is not awarded. Many sponsors do not allow pre-award spending under any circumstances, and expressly disallow costs incurred before the date of award. For these reasons, all pre-award spending must have the prior approval of the college/department and ORSP. Do not incur any costs or authorize any obligations for an unawarded proposal until both these approvals are received. Pre-award costs or obligations incurred without ORSP approval is solely at the risk of the PI and his/her college.

**b. Award Notice and Summary Form**

ORSP will prepare an award notice and will work with PIs to prepare a summary form upon receipt of formal notification of a grant award. PIs must sign and return this to ORSP. ORSP will also notify the PI of his/her responsibility to obtain evidence of completion of the University Conflict of Interest and Ethics training prior to the award orientation meeting.

**c. Award Orientation**

At the outset of a funded project, the PI and CO-PI will meet with ORSP staff and representatives from the University who assist with needs related to human resources, purchasing, accounts payable accounting, accounts receivable, and
compliance and risk management. This will allow all parties involved in post award grant management to have a common understanding of the needs of the project. Together, all parties can discuss needs and processes that will assist with getting the project’s day-to-day needs addressed in a timely manner. The PI will also be briefed on policies, procedures and forms needed for 1) grant accounting and tracking of expenses, 2) budgeting, 3) reporting, 4) compliance issues, and methods for securing amendments and final close-out processes.

d. Chartfield String Creation:
A PeopleSoft chartfield string will be assigned to the sponsored program which the PI uses to charge all legitimate program costs. It is important that this chartfield string is identified on all spending transactions and documentation. The process for receiving a chartfield string is as follows:

• On the receipt of a fully executed Grant/Contract Approval Form and the award, the ORSP Grants Analyst will submit a “PeopleSoft Chartfield Request Form” to the Foundation’s Director of Fiscal Operations. The PeopleSoft chartfield will be assigned and emailed to the Grant Analyst usually within 5-10 business days.

• An email is sent to the PI/PD, indicating the assigned chartfield string, award amount and performance period along with a Signature Authorization Form and CA 700U Form (Statement of Economic Interest for PI), which must be completed and returned before the PI/PD can start spending.

• Awards agreements continued or renewed by amendment over multiple years will continue to use the same PeopleSoft chartfield string. An email will be sent to the PI/PD confirming this once the continuation or renewal is received. Sponsored Programs funded by new agreements for every year will be assigned a new chartfield number for the period covered by the new award agreement.

• PeopleSoft Financial Reporting System – PI/PDs should use the PeopleSoft system to closely monitor program expenditures so that they can remain within budget and avoid overruns. If a PI discovers an error or questionable charge, they should inform ORSP as soon as possible, to ensure corrections can be made before close of the fiscal year.

c. PeopleSoft Chartfields
Your ORSP chartfield string is composed of six chartfields: Account, Fund, Dept. ID, Program, Class, Project. Each chartfield serves a different function Chartfields are separated by dashes and a blank chartfield string looks as follows:

Account - Fund - Dept ID - Program - Class - Project
It is not always necessary to complete all six chartfields. Only four of the six chartfields are required: Account, Fund, Dept ID, and Project (trust accounts do not require the project field). Each sponsored program will be assigned a unique chartfield string that includes three chartfields: Fund, Dept ID, and Project. These three numbers will always remain the same whenever expenses are to be charged to that sponsored program.

The fourth required chartfield is the Account chartfield. This chartfield will change depending on the type of expense to be charged to the sponsored program. For example, the faculty salary Account code is 601100. The Account code for identifying travel expenses is 606001. Since it is not always obvious from the Check Request description what the purpose of an expense is, it is important to always enter the Account code (See Appendix A for list of Account Codes). Account codes used should match approved budget categories in your approved budget. If you are trying to charge an Account code that is not in your approved budget, a budget revision may be necessary (see Section 2d below).

d. Rebudgeting
Changes in a project's approved budget must be approved by the ORSP and may also, in many cases, require prior consent of the funding source. Certain governmental funding sources are particularly restrictive regarding budget changes.

If a budget change is necessary, the project director must submit a Budget Revision Form (please contact pre-award). If the funding source's approval is required, ORSP will submit a re-budgeting request to the sponsor based upon justifications provided by the PI.

Hiring Program Personnel & Payroll
As of July 1, 2014, all employees hired with external grant funds are hired through the University hiring processes and are no longer employees of a separate foundation. Staff in the Office of Research and Sponsored Programs (ORSP) work closely with Principal Investigators (PIs) to determine the appropriate process for hiring workers, and are responsible for verifying the availability of funding within a grant for new hires during the hiring process. The ORSP staff is also available to help PIs complete the required paperwork. New employees will fall under two categories, per IRS requirements, and are recognized as either University employees or independent contractors.

Please review the IRS requirements here when determining the appropriate method for paying for grant funded workers. IRS guidance focuses on the degree of control and independence that the worker will exercise in providing their services when determining if grant-funded workers can be independent contractors versus University employees. See links below for more details on employment options available, as identified by the University, and other helpful hiring related procedures:
• **ORSP Hiring Guide**

• **Employee Evaluation Methods** – Various evaluation methods [Staff Performance Review Form, Employee Self-Appraisal Form, Performance Improvement Plan (PIP), etc.] can be found under the “Performance Management” section in the “Employee Evaluation Methods” link above.

• **Raises**
  - **In-Range Salary Progression Review** can be found under “Classification & Compensation Forms” bullet #2 in the “ Raises” link above.
  - **In-Range Salary Progression Guidelines** can be found under “Classification & Compensation Forms” bullet #3 in the “ Raises” link above.

• **Termination of Personnel-HR Forms**
  - **Separation (Resignation or Retire)** forms to end employment are found under the “Personnel Services” section of the “Termination of Personnel-HR Forms” link above in the first & second bullets titled “Employee Separation Guidelines” & “Separating Employee Clearance Form,” respectively.
  - **Dismissal of Employees & Disciplinary Measures** can be found under the “Performance Management” section of the “Termination of Personnel-HR Forms” link above in the first bullet titled “Performance Management Guidelines.”

**Background Checks**

The California State University is committed to protecting the health, safety and well-being of employees, students, (including student workers), volunteers and university guests.

To assist with that goal, a new and comprehensive [Employee Background Check Policy](#) has been issued by the CSU Board of Trustees and Chancellor’s Office.
The policy requires:

- New and rehire employees, auxiliary employees and all final job candidates at all CSU campuses undergo a complete background check prior to any employment offers.
- Student workers and volunteers are required to have background checks if they have access to sensitive information as determined by the department. This includes but is not limited to student workers and volunteers who handle university funds, have access to FERPA protected student records or other sensitive records, and/or work with children associated with university programs.
- Independent contractors, consultants, and auxiliaries that operate under the CSU name or on CSU property are responsible for ensuring that their employees have had background checks if they perform duties similar to state employees/and or have access to sensitive information.
- Current employees are not required to undergo a background check in their current positions.
- Current employees who apply for other positions and become finalists are required to undergo a background check.

The policy is effective immediately.

Please also reference the Employee Background Check Policy for more detailed information on background checks. There you will also find a table with examples of occupations/positions requiring background checks.

Costs associated with background checks will be administered through central funds. The hiring department or programs will not be charged for background checks.

Questions on background checks related to hiring of managers, staff and students should be directed to your Human Resources Manager. Questions related to faculty hiring should be directed to Academic Affairs.

**Volunteer Policy**

Full policy can be found here: [HR 2015-10](#)

Some important information to know and highlights from full policy (not exhaustive) are listed in this Volunteer Policy section.

This policy does not relate to the California Faculty Association until further notice. It cannot be implemented as regards to faculty who volunteer or individuals who volunteer to do faculty work.
However this policy does apply to all other CSU employees. Thus this policy may be applied to those who are volunteering to perform in staff positions or who are staff and volunteer to do other non-faculty work.

A CSU volunteer may perform work or provide services without compensation for a quarter, semester, academic year, calendar year, session, or any part thereof. Work or services performed may be on an ongoing basis or for a short-term event. CSU volunteers may perform a variety of functions in support of campus activities. Examples of volunteer work include, but are not limited to: volunteers who teach or assist in teaching; volunteers who assist with registration; volunteers working in Health Centers or learning centers; students who volunteer to assist with campus activities; volunteers who drive vehicles on official university business such as field trips or athletic events; volunteers who perform general office work; and volunteers who assist at campus events.

The use of volunteers is at the sole discretion of the department for which the volunteer is providing services. Volunteer services may end with or without prior notice at any time the department, in its sole opinion, determines that the services are no longer needed by the department. No length of performance of volunteer services for a specific department or for the CSU shall create any entitlement, right or privilege on the part of any individual to continue providing prospective volunteer services for the CSU. Alternatively, CSU volunteers may discontinue providing their services at any time.

**Status as Volunteers:**

Volunteers are not employees of the California State University (this includes current CSU employees when they are performing volunteer duties, as discussed below), and are therefore not eligible for or entitled to compensation for services, sick leave, vacation accrual, retirement, and/or insurance benefits for their hours of volunteer service. These CSU volunteers do not need to sign the California loyalty oath. CSU volunteers (including CSU employees who volunteer) are eligible for Workers’ Compensation and state liability coverage, but the university does not provide Workers’ Compensation coverage to student volunteers participating in university-sponsored service programs. See the University Volunteer Handbook provided by the CSU’s Office of General Counsel for more information regarding workers’ compensation coverage for CSU volunteers.

Under no circumstances can a CSU employee begin work as a volunteer before obtaining appropriate work authorization, or before the work authorization verification process is complete.

**CSU Employees Who Volunteer:**

The Fair Labor Standards Act (FLSA) provides that, if a public sector employee (including a CSU employee) is otherwise employed by the agency to perform the same type of services as those for which the individual proposes to volunteer, the employee shall not be considered a volunteer. As such, a CSU employee may
not volunteer to take on additional duties related to their primary job for which he/she could be paid. The term “same type of services” shall be defined as any duty or responsibility that is closely related to the duties performed by or responsibilities assigned to the compensated CSU employee. There are no limitations or restrictions imposed by the FLSA on the types of services which a private individual (non-CSU employee) may volunteer to perform for the CSU.

Conditions:

CSU volunteers must have the necessary training, equipment, and/or supervision to safely carry out the volunteer services. All CSU volunteers must be supervised by CSU staff or faculty as appropriate to the services being performed. Depending on the particular function performed, the volunteer must meet the appropriate licensing or certificate requirements prior to performance of those duties. If the CSU volunteer is authorized to drive a vehicle on official state business, it must be in accordance with university policies and procedures, as determined appropriate in accord with the CSU volunteer duties and responsibilities.

Access to University Resources:

All CSU volunteers are prohibited from inferring or projecting an appearance that they are representing or otherwise making statements on behalf of the CSU unless appropriately authorized to do so.

Upon completion of their volunteer service, CSU volunteers’ access to provisional services must be terminated (except where otherwise permitted by policy, such as the provision of email to emeritus faculty).

CSU volunteers may not:

☐ Be granted access to or authority over CSU financial accounts or funds;

and

☐ Be granted access to confidential information, unless specifically authorized.

Campuses may issue keys (e.g., to lockers, desks, offices) to volunteers as appropriate to the assignment/project or position responsibilities. Campuses must have procedures in place to determine and monitor the appropriate issuance of keys, ensure that keys are returned at the end of the volunteer assignment, and to ensure that risks to the CSU are mitigated. Under no circumstances are master keys to be issued to volunteers.

Reimbursement of Expenses:

CSU policy does not allow for a nominal fee paid to CSU volunteers for services rendered. Although CSU volunteers are not eligible for nominal fees, they are eligible for reimbursement expenses, such as travel expenses and allowances for
Volunteer Process:
Please access full Volunteer Policy document here for complete information and to access the following forms:

- CSU Volunteer Identification Form
- CSU Volunteer Release Form for Minors
- CSU Volunteer Background Check Authorization Form

The Rules on Spending

a. General guidance:
Spending money for sponsored programs follows three basic rules established by the federal government. These rules are almost universally adopted by all public and private sponsoring agencies. For this reason, ORSP applies these guidelines when specific guidance in the grant or contract is not available. Short explanations of the three rules are as follows (click on each term for full descriptions drawn from OMB A-21):

- **Allocable costs** – or Allocability- the cost is properly allocated to a sponsored program (or across several programs) in proportion to the benefit received by the program.

- **Allowable costs** – or Allowability- the cost is allocable, reasonable, consistently charged, and conform to any limitations or exclusions set forth in the award agreement or applicable rules and regulations.

- **Reasonable costs** – or Reasonableness- the nature and amount of the cost is one that a reasonably prudent person would consider necessary in the performance of the sponsored program.

b. Specific guidance:
The CSU and federal government has published guidance on specific items of cost:

- CSU Policy: [Allowability Matrix (Allowable and Unallowable Under Uniform Guidance)]


Failure to mention a particular item of cost is not intended to imply that it is either allowable or unallowable; rather, determination as to allowability in each case should be based on the treatment provided for similar or related items of cost. In case of a discrepancy between the provisions of a specific sponsored agreement and the specific guidance above, the agreement should govern.

**IMPORTANT:** If you have any doubts or questions about the
appropriateness of a proposed expenditure, do not incur the expense until you have confirmed with ORSP that you should proceed. Any transaction you personally authorize that is disallowed becomes a personal liability for you and/or your college, as ORSP will not be able to reimburse or pay for these charges.

c. Prior Approval Requirements by Category:
Regardless of the sponsor or award, ORSP’s prior written approval should be obtained before incurring any of the following proposed expenditures:

1. Services (vendors, consultants, etc. The only exceptions are copying services like Kinkos)
2. **Equipment**
3. Computers (desktops, laptops, or netbooks)
4. Furniture
5. Renovation or Capital Expenditures (e.g. buildings or land)
6. Participant Incentives, Stipends, Scholarships, Honoraria or other types of compensation
7. Any expense not specifically included in your approved budget
8. Travel (both domestic or international)

Prior approval is obtained by submitting the indicated form as follows:

- Categories 1 – 7: [Purchase Request Form](#)
- Category 8: [Travel Authorization Form](#)

d. Spending Rules by Category

**Business Cards** – In general, business cards should only be ordered for full-time staff whose job responsibilities require frequent interaction with third parties outside the University. The following requirements apply to all business cards ordered for sponsored programs:

1. Official CSUEB business card format and logo must be used.
2. Only your official CSUEB ORSP job title may appear on the card
3. Affiliation with ORSP must be clearly indicated.

**Computers** – Some sponsors have restrictions on using program funds to purchase computers since grantees are often expected to provide their own office equipment. All computer purchases (desktops, laptops, tablets and netbooks) should have prior ORSP approval. Please refer to the Quick Access Guides, [Quick Access: Processes & Procedures](#) in the Computer Purchases section for the steps necessary to purchase a computer. When obtaining quotes from University IT, **please ensure that the quote does not include the cost of extended warranties** that go beyond the current end date of your grant/contract – this is not a reasonable or allocable cost to the sponsored program.
Equipment – Any item meeting the definition of Equipment must be approved by ORSP using the Purchase Request Form.

Food – The cost of meals at meetings and conferences, the primary purpose of which is the dissemination of technical information, are allowable if the cost of meetings or conferences are included in the approved budget.

Meal costs for other purposes or activities are not allowable unless specifically provided for in the sponsored agreement. Any meetings, conferences, events, or activities on-campus must comply with the campus catering policy. Any meetings, conferences, events, or activities on-campus should get prior approval by submitting a Request to Expend Funds by using the Hospitality, Food and Beverage Form.

Furniture – Because furniture is considered fixed or permanent office equipment that a grantee typically provides as part of its facilities and administrative costs, any direct expenditure of program funds on furniture items should be approved by the ORSP using the Purchase Request process outlined below. “Furniture” includes, but is not limited to: tables, chairs, desks, cabinets, stands, and modular furniture.

Gift Cards/Certificates – These policies are under review. In the interim, please check with ORSP. However, also please ensure that it is allowed per your grant.

Honoraria – Honoraria may be paid for lectures, speaking engagements, panel participation, manuscript review, workshops, and seminars if pre-approved by the sponsor. The honorarium is reportable and taxable if it exceeds the IRS minimum of $600 U.S. dollars per year (IRS Form 1099). Honoraria should not be used if the type of service offered is one that is normally paid (e.g. consulting services). For this reason, all proposed honoraria are reviewed by ORSP to ensure compliance with sponsor restrictions.

Parking Permits – Single-day CSUEB parking permits are allowable expenses for guests invited to attend on-campus meetings, workshops, conventions, or events. “Guests” do not include CSUEB faculty, staff, or students. Request for monthly or annual parking permits should be accompanied by a detailed justification and submitted for ORSP’s prior approval from the appropriate ORSP director.

Scholarships & Educational Stipends – In an effort to make the distribution of student scholarship funds consistent on campus, the process will now mirror the system used by the University. This is being done for two primary reasons. First, this will ensure student scholarship funds are applied directly to any tuition or other costs, with a check for the balance going to the student. Second, this will ensure the required student data is inputted into the University financial aid system to help comply with federal regulations regarding calculation of the student’s remaining
University award. Principal Investigators will now submit the following to ORSP:

- Scholarship Recipient Authorization (Formerly named Scholarship Recipient List)
- Signed Application Page Agreement Form (*One for each student)—Attach form to Scholarship Recipient Authorization form
- Scholarship Quarterly Eligibility Form (4 weeks before the start of each quarter, submit this form to ORSP to verify the student(s) continued involvement with the project. Only submit this form if a Scholarship Recipient Authorization with contracts are on file)

The Scholarship Disbursement Request Form is no longer used.

It is strongly recommended that PIs provide scholarship disbursement info to ORSP as soon as possible to prevent delays in payment and to avoid having students automatically dropped from their classes due to lack of payment.

Completed forms will be forwarded to Financial Aid office for further processing. Please allow four weeks. Please note once again: Students who currently receive financial aid will have their financial aid adjusted in accordance with federal guidelines regulating the maximum disbursement of Financial Aid. Contact Financial aid office for additional information.

**Stipends (Non-Educational)** – Stipends may be awarded to individuals for services when it is difficult or impractical to determine the exact level of effort required to complete the service. An example of the appropriate use of stipends would include payment to a mentor for his/her time advising or mentoring a student grant participant. It may not be appropriate to award stipends in every circumstance since the IRS has strict rules prohibiting employers from paying “stipends” to individuals (who should in fact be employees) in order to avoid payment of employment taxes. For this reason, all proposed stipends are reviewed by ORSP to ensure compliance with IRS rules and regulations.

**Supplies** - Only materials and supplies actually used for the performance of a sponsored agreement may be charged as direct costs. “Stockpiling”, or the purchase of supplies in large quantities which the program cannot reasonably use during the stated period of performance is not a permissible way to expend funds. Equipment, computers, and furniture are not considered supplies and should have prior ORSP approval.

**e. Other Foundation Accounts (Trust, Institute, Etc.)**

The spending guidelines in Sections 4.a – 4d also apply to all accounts held by the University/Foundation (trust, institute, etc). Because typical trust and institution accounts are not bound by approved budgets or grant/contract terms, however, there may be more flexibility on what the funds can be spent on. The process for how they are spent remains the same as with sponsored programs.

**Signature Authority:** Only those individuals granted signature authority on a Signature Authorization Form may spend account funds in accordance with the referenced spending procedures.
f. Spending Procedures

Only the PI, Co-PI, PD, or PC may authorize program purchases. Purchases should not be made from companies where PIs, project staff, or other CSUEB employees and/or their families have an economic interest. Such purchases may have the appearance of wrongdoing and should therefore be avoided. ORSP should be notified of potential or apparent Conflict of Interest in advance of any proposed purchase.

g. Noncommercial Goods & Services

Regardless of value, purchases of all Noncommercial Goods & Services are initiated through submission of a Purchase Request Form. Before completing the Purchase Request Form, be sure to obtain formal written quotes from prospective contractors using the Request for Contractor Quotation Form described below. The Purchase Order serves as the authorization to pay out of the account once the goods and services and the original invoice are received. The completed form and quote(s) are sent to ORSP, who reviews the purchase for allowability, sufficiency and approval of funds. If not approved, the form is returned to the originator with a written explanation. If approved, either a purchase order, independent contractor agreement, agreement for services, or subcontract will be issued by ORSP depending on the type of purchase requested. Additional information may be requested after review of the request.

1. Written Quote(s) Required:

   Depending on the total value of the services requested (see instructions in Section 6 of Purchase Request Form), one, three, or no quotes are required. To obtain accurate quotes when requesting non-commercial services (e.g. consultants or contractors), please complete Section A and C of the Request for Contractor Quotation form (RFQ) and email the completed form to prospective contractors. The RFQ provides specific instructions to contractors regarding the budget, letter of commitment, and technical response that ORSP needs in order to conduct price analysis and award a contract. Attach the formal quote received from the contractor to the Purchase Request Form.

2. Sample Statement of Work Template:

   The Statement of Work (SOW) is a very important component of any request for noncommercial services like consultants, contractors, or subawardees. The SOW sets forth the basis for acceptable contractor performance and payment. ORSP highly recommends that the Statement of Work Template be followed for all non-commercial services to ensure the requisite level of detail is provided. Other SOW formats may be used as long as the same level of detail (or greater) is provided with performance milestones corresponding to scheduled payments.

   Upon review of the purchase request, ORSP may request additional information from the originator. Upon receipt of all additional information requested, ORSP will process the purchase request if the expense is determined to be allowable. A purchase order, independent contractor agreement, or subcontract may be issued depending on the details of the particular request.
Because noncommercial goods or services purchases typically take longer to process, the programs are advised to allow at least four weeks from the date of the purchase request. Extended negotiations with a vendor over terms or conditions may further extend this period.

h. Commercial Goods & Services
Subject to any pre-approvals and staying within the budget, the procedures for purchasing Commercial goods and services are as follows:

Purchases of commercial goods & services below $1,000 (4 options)
- **Open Purchase Orders (OPO):** If available, using OPOs for purchasing is the most convenient and cost-effective. OPOs are established by ORSP and the University with vendors for low-value purchases. This allows the program to place individual orders below $1,000 on the Open Purchase Order. OPOs are available with Office Depot and the University Bookstore for most office supply purchases – please contact the ORSP Grants and Contracts Analyst to be added as a registered user. Other OPOs with scientific supply vendors are also available.

1. **Personal Cash or Credit:** Program staff, if authorized in advance by the PI, can make individual purchases and be reimbursed afterward. Reimbursements for credit card expenses are issued directly to the cardholder only, not to the credit card company.

2. **Invoice to ORSP:** Program staff, if authorized in advance by the PI, can instruct vendors to bill the University directly.

- **Purchase Order:** In cases where the vendor requires a purchase order for a purchase below $1,000, submit a Purchase Request Form per the instructions directly below.

Purchases of commercial goods & services: $1,000 - $4,999 (Complete both steps below)

1. **Purchase Request Form:** The program needs to complete a Purchase Request Form for any purchases $1,000 or over. The Purchase Order serves as the authorization to pay out of the account once the goods and services and the original invoice are received. The completed form is sent to ORSP, who reviews the purchase for allowability, sufficiency and approval of funds. If not approved, the form is returned to the originator with a written explanation. If approved, a Purchase Order is created. Additional information may be requested after review of your request.

2. **One Written Quote Required:** Attach a written quote for the suggested vendor, such as a faxed or emailed price quote and/or copies of published price lists. The information provided should include each vendor’s address.
and telephone number, name of the individual who quoted price and the date of quotation if applicable, model number, name of manufacturer, size, color and any other pertinent specifications should be included to ensure purchase of the correct items. Descriptive literature or brochures should be attached if available. A Purchase Order Request lacking a written quote will be returned for the project personnel to obtain the required quotation. ORSP may elect to obtain additional quotes to establish price reasonableness.

**Purchases of commercial goods & services: $5,000 -$49,999 (complete all three steps below)**

1. Complete [Purchase Request Form](#)

2. **Three Quotes Required:** Attach a minimum of three (3) quotes, such as a faxed or emailed price quote and/or copies of published price lists. Project personnel should contact at least three alternate vendors for firm prices, terms, and product availability. The information provided should include each vendor’s address and telephone number, name of individual who quoted price and the date of quotation if applicable, model number, name of manufacturer, size, color and any other pertinent specifications should be included to ensure purchase of the correct items. Descriptive literature or brochures should be attached if available. A purchase order request lacking quotations will be returned for project personnel to obtain the required quotations. ORSP may elect to obtain additional quotes to establish price reasonableness.

3. If applicable, written justification is required if the vendor giving the lowest price quotation is not recommended to receive the order and for all “single source,” “sole source,” and “no substitution” purchases. The justification should indicate what other products and vendors were examined and why they were rejected, what the unique performance characteristics of the specified products are, or why that particular product is essential to the conduct of the project.

**All purchases $50,000 and above (complete all three steps below)**

1. Complete [Purchase Request Form](#)

2. **No Written Quotes Required.** Depending on the goods or services requested, the ORSP may either:
   - Request **three quotes** as outlined above for purchases over $5,000; or
   - Conduct an **open competition** by soliciting bids/quotes from qualified vendors. In an open competition, the Foundation will send out a Request for Proposal/Quotation (“RFP” or “RFQ”) via the web, or to select qualified vendors. The PI will assist ORSP in drafting the technical requirements of the RFP/RFQ, identifying potential vendors, and evaluating proposals received. Written justification is required if the vendor giving the lowest price quotation is
not recommended by the project director to receive the order. ORSP will select the winning vendor based on considerations of cost, technical merit, and documented special requirements.

3. **Sole Source Purchases:** A procurement is considered a sole source when the requestor specifies a particular vendor/product for the order, and no alternative quotes are solicited. Because sole source purchases do not follow state and federal requirements for competition and price analysis, such purchases must be justified in writing by the PI. The sole source justification should indicate what other products and vendors were examined and why they were rejected, what the unique performance characteristics of the specified products are, or why that particular product or service is essential to the conduct of the project.

i. **Reimbursements/Payments/Disbursements**

**Check Requests.** The [Check Request Form](#) can be used for the following:

**Vendor:** vendor invoices.

(Note: For travel reimbursements, click [Travel Reimbursements](#))

**Required Receipts & Documentation**

1. for **Reimbursements,** the vendor(s) original, itemized, dated receipts are required for reimbursement. If an original itemized receipt is not provided, a satisfactory explanation must be provided, in addition to other proof of payment, such as copy of the front and back of a cancelled personal check or credit card statement;

2. for **Vendors,** the original invoice must be attached. For all reimbursements/payments/disbursements, include any written approvals received from ORSP or sponsors related to the purchase; and include any other documentation requested by the University or as required by CSUEB policies and procedures.

**Check Processing Timelines**

- Processing of these requests involve a review of required documentation, original details receipts, allowability, required signatures, complete PeopleSoft Chart Fields, etc. Requests that are incomplete, inaccurate, or lack required attachments will be returned to the requestors.

- New payees or vendors are required to complete the [Vendor Data Record Form](#) before they can be established in PeopleSoft subsystem. This may lead to additional delays.

j. **Procurement Card (PCard) Policy:**
The PCard’s efficiency and ease of use reduces administrative burdens on the University, but also exposes the University to risks. Potential risks associated with the PCard use includes inappropriate card use, internal and external fraud, inappropriate general-ledger- coding allocation, non-compliance with IRS accountable-plan rules, and reputational damage to the University. The University’s policy reasonably ensures that sufficient controls are in place to mitigate these risks.

PCard holders must read, understand, and follow campus policy and accompanying procedures. PCard holders are primarily responsible for purchasing allowable items related to the sponsor's award terms and conditions and for obtaining the required supporting documentation. Cardholders with questions about whether certain expenditures are allowed must direct all questions to ORSP. Cardholders must review transactions monthly and be prepared to provide a detailed business purpose for each transaction upon request for ORSP.

Within ORSP: PCard eligibility is determined by the following:

- PI funding amount
- PIs administrative burden
- Audit Risk

**How to obtain a PCard**

PIs interested in obtaining a PCard must send a completed [PCard Request Form](#) to the ORSP Director requesting a PCard. The form must justify the need for a PCard, as it relates to the above eligibility criteria. The memo must also provide an explanation as to how unallowable expenses will be covered in the event a PI or their designee charges an unallowable expense using the PCard. A PI must also specify who will be the PCard holder, and the form must be signed by their Department Chair/Dean or authorized departmental approver.

PIs who are deemed eligible to receive a PCard must complete PCard training and adhere to the University guidelines regarding PCard use. PCard purchases for grant-related expenditures must receive approval from ORSP prior to reconciling, and must include appropriate supporting documentation (receipts) for approval; otherwise the charge will be disallowed and/or possibly charged to the PI’s respective department.

**Travel**

ORSP and University policy requires that all travel be pre-approved. This is a requirement by the Chancellors Office and is not something on which we have any latitude. Submit the [Travel Authorization Form](#) found on our website at least two weeks prior to the start of the proposed travel. Be sure to include a justification for the trip explaining the specific benefit to the sponsored program. All individuals need to complete this process prior to making any travel
arrangements. Reimbursement is contingent upon completion of this process. After receiving pre-approval, please use your best judgment in making all travel arrangements – state, federal, and private sponsors often reimburse only the most cost-effective methods of travel.

There are two new travel forms that the University is now using for travel. One is the Travel Authorization Form which replaces the Travel Pre Approval Form, replaces the Travel Pre-Approval (Hotels Over $195/Night) form and also replaces the Travel Authorization for Vehicle Use (STD 261) form. There is a FAQ for this new Travel Authorization Form also found on our Forms page. The second form is the Employee Payment Request Form which replaces the Travel Claim Form. There is also a FAQ for this new Employee Payment Request Form also found on our Forms page.

A complete description of the ORSP/University travel policy can be found in the Travel Policy Manual found on ORSP’s policy website. The manual includes information about how to determine if travel costs can be prepaid by the University. Some commonly used sections of the Travel Policy Manual are summarized below:

**a. Official Travel Status:**
An individual is not on official travel status unless:

- He/she has ORSP approval for the travel, and
- The approved travel requires the individual to travel more than 25 miles from their Headquarters.

No travel reimbursements shall be made (with the sole exception of mileage reimbursement and related toll/parking fees) unless the individual was on official travel status.

**b. Mileage Reimbursement**
Reimbursement for use of an individual’s privately owned vehicle is determined under different rates and conditions as follows:

Where a claimant is authorized to operate a privately owned automobile, the current State of California reimbursement per mile is allowable for authorized mileage reimbursement. The current reimbursement rate is 56 cents per mile.

The University insurance program requires all non-occasional drivers (traveling more than 3 trips per month) to be enrolled in the Foundation DMV pull program. To be enrolled, submission of a valid California driver’s license and proof of insurance is required. Persons with more than three points will be considered ineligible to use private vehicles for ORSP/University business.

Expenses arising from travel between home or garage and headquarters shall not be allowed. Where a trip is commenced or terminated at claimant’s home, the
distance traveled shall be computed from either the claimant’s headquarters or home, which ever shall result in the lesser distance. Exceptions are:

-Where such expenses are incurred by call back for overtime work necessitating more than one trip to the work location on a normal workday or by reason of any call back on a claimant’s normal day off.

-When travel to or from a common carrier commences or terminates before or after the regularly scheduled workday or on a regularly scheduled day off, distance may be computed from the claimant’s residence.

No reimbursement will be allowed for transportation expenses when the claimant uses a privately owned motorcycle or motor-driven cycle.

Where use of a privately owned automobile is authorized for travel to or from a common carrier terminal and the automobile is not parked at the terminal during the period of absence, mileage reimbursement may be claimed only while the claimant is an occupant of the vehicle for the distance between the terminal and his/her residence or headquarters, whichever is less. If the claimant commences or terminates travel before or after his/her regularly scheduled workday or on a regularly scheduled day off, mileage may be computed from the claimant’s residence.

c. Meals & Incidentals Allowance

Individuals on travel status may claim the following meal allowances while on travel.

Breakfast $10.00  Lunch $15.00  Dinner $25.00  Incidentals $5.00

Pre-paid Meals: Per diem may not be claimed for meals that are already included in the cost of airfare, conference, or other fees (i.e. if lunch is provided in the airplane, a traveler can only claim breakfast and dinner).

Travel Status for more than 24 hours: To receive an allowance for all three meals and incidentals, a traveler must be on travel status for a full 24-hour period. Figure a 24-hour period from the time of departure on day one to the same time on day two, and to the same time on each succeeding day. (Note: The time of departure on travel claims may start when you leave your residence for the airport.)

Travel Status for less than 24 hours: For travel which is less than 24 hours in duration, the above stated allowance may be claimed for: breakfast if the travel begins before 7 a.m.; dinner if the travel extends past 6 p.m.; lodging if the travel extends overnight. Individuals who travel for less than 24 hours may not claim any lunch allowance.

25 Mile Rule: Meal expenses must be incurred more than 25 miles one-way from the individual’s headquarters, except that an individual who travels by air may
claim breakfast or dinner if the hours involved are before 7 a.m. or after 6 p.m.

**International Per Diem**: Meals and incidentals while on international travel shall be reimbursed at actual expense up to U.S. State Department Foreign Meals & Incidental Expenses Rate in effect at the time of travel for the specific foreign location.

d. **Transportation**
Transportation expenses shall be reimbursed based on the most economical mode of transportation and the most commonly traveled route consistent with the authorized purpose of the trip. Whenever possible, domestic U.S. flag air carriers and online ticket vendors offering discount rates shall be utilized. All air travel must be economy or coach class and special low-cost rates should be used whenever possible. If first-class is requested, ORSP/University will only be responsible for the economy rate.

To purchase airline tickets and rent automobiles, the traveler should complete a [Travel Authorization Form](#) found on our forms page. Once travel approval from ORSP has been received, the individual(s) traveling may purchase the ticket/rental on their personal credit card and be reimbursed after travel has taken place. As noted above, please consult the travel manual [here](#) to determine if/how costs may be prepaid by the University.

e. **Lodging**
Each claimant is responsible for making his/her own lodging reservations as well as arranging for payment. ORSP will only pay a single occupancy rate for one claimant.

**Maximum Lodging Rates**: The allowed rates for daily lodging expenses are based on the California Department of Personnel Administration Travel Rules, modified for use by ORSP and sponsored programs and updated annually. The current maximum rates allowed for reimbursement are as follows:

**Domestic U.S. Lodging**
All cities up to $175 per night, plus tax. If the amount for lodging exceeds $175 per/night (excluding tax), then the traveler needs approval from the Provost.

**Foreign Lodging**
- Actual cost, supported by receipt
ORSP cannot reimburse travelers more than the daily maximum rates specified above except in the following situations:

- Reservations made at a hotel where the claimant is attending a conference (the conference’s special lodging rate must be requested if available).
- All other exceptions require the written prior approval of the Foundation.
• **Telephone charges** are allowable on hotel bills if documented as work-related on the travel claim in the following manner:
  - Name and number of party called (include area code)
  - City and state to which the call was placed
  - Time and date of call
  - Reason for call

**f. International Travel**

International travel usually requires prior approval from the sponsor. Please be sure to obtain written prior approval from the sponsor for the details of your proposed travel prior to submitting your travel pre-approval request to ORSP. All international travel must also have CSUEB President approval at least 30 days in advance. Submit the **Travel Authorization Form** found on our forms page per the normal process and ORSP will forward to the President for approval. ORSP will notify the requestor once all approvals have been obtained.

To follow established departmental procedures, refer to the “Travel Guidelines and Policy” and “CSUEB Travel and Foreign Travel Policy Addendum” documents found in the “Travel Policies” section of the Policies section on our website.

Travel to High Hazard countries must comply with the [Chancellor’s Office Technical Letter](#). Travelers must complete the “Foreign Travel to High Hazardous Countries CSU Request Form” ([find link to form here](#)) and submit to Risk Management at least 45 days in advance. Some foreign travel to countries placed on a [Warning Countries List](#) will require additional approval and insurance from the Chancellor’s Office.

**g. Prepaid Travel Expense**

In some instances, advance payment may be required for hotel deposits, registration fees, airline tickets and other miscellaneous expenses. To request the required payments, the traveler should complete two forms:

1. **Travel Authorization Form** found on our forms page which is signed by his/her supervisor or Project Director and submitted to ORSP for approval; and
2. **Check Request Form** with documentation justifying need for advance payment and name and address of payee. Advance payments are made directly by ORSP to the payee, these amounts will not be advanced to the traveler.

**h. Travel Advances (not recommended):**

The steps for requesting a travel advance are as follows:

• Before requesting a travel advance, the proposed travel must be approved via the **Travel Authorization Form** process.
• Travel advances may only be requested if estimated travel costs to the
traveler (prepaid travel expenses do not count) will exceed $500 ($100 for students).

- A travel advance may be requested by submitting a Travel Authorization Form to ORSP. The check request must be submitted at least 10 business days prior to the start of the travel.
- The amount of the travel advance requested may not exceed 80% of the total estimated cost of the trip as set forth in the approved travel pre-approval form.
- Unless required to secure a discounted rate, no advances shall be issued earlier than 30 days before the start of the planned travel.

**Important Notes:** Travel advances may not be issued to an individual who has outstanding travel advances. The advance must be returned or refunded immediately when a trip is cancelled or postponed. The traveler is personally responsible for clearing the advance. Outstanding advances may be reported to the IRS as income via IRS Form 1099.

**Clearing an Advance:** You must clear (substantiate) your advance within 10 business days of your return. There are two methods for clearing your advance:

- **If you are returning unused advance funds**, complete an Employee Payment Request Form. Attach your receipts and a personal check for balance of advance to the form and forward to the SRP Office for approval and to clear the advance.
- **If you have no funds to return**, complete an Employee Payment Request Form. Attach your receipts along with the form and forward to the SRP Office for approval and to clear the advance. If the amount of your approved claimed travel is greater than the advance, a check will be issued to you for the difference.

**i. Travel Reimbursements**

To be reimbursed for travel expenses, the traveler must submit the original Employee Payment Request Form (approved by ORSP) with all required receipts attached. The claim must be submitted **within 30 days** from the date on which the travel terminated. Travel claims submitted after 30 days may be disallowed if a) the travel is funded by a grant or contract, and b) the grant or contract has been closed or will not pay delinquent claims.

**Receipts**

Original receipts shall be submitted for every item of expenses **except**:

- Meal allowances – full allowance may be claimed w/o receipts*
- Street car, bus, ferry fares, bridge tolls, road tolls and BART
- Business long distance telephone or fax charges unless the telephone calls are in excess of $10 in which case supporting evidence shall be provided
- Taxi or hotel bus fares under $25
• Parking fees of $5.00 or less for any one continuous period of parking
*At the traveler’s election, reimbursement for meals may be claimed for actual meal expenses up to the maximum allowance for each individual meal. Original receipts must be submitted with the Employee Payment Request Form for reimbursement using this method.

Airfare: In addition to a purchase receipt or online order confirmation, the original airplane ticket boarding pass/stub must be attached.

Hotel: An original detailed hotel receipt must be provided when requesting reimbursement for lodging expenses. If the hotel will not provide a detailed receipt because the lodging was prepaid online, then all three of the following must be submitted instead: 1) an original hotel checkout receipt, 2) online payment confirmation, and 3) credit card statement with hotel cost highlighted.

Lost Receipts: In cases where receipts cannot be obtained or have been lost, a statement to that effect shall be made on the travel claim and the reason given. In the absence of a satisfactory explanation, the item may be disallowed.

Receipt Copy: If, for some reason, a copy of the receipt must be submitted instead of the original, state the reason on the claim. In the absence of a satisfactory explanation, the item may be disallowed.

Sub-recipients and Monitoring
PIs who have awards that include subcontractors (not vendors) are primarily responsible for monitoring the activities of the subaward. ORSP provides additional monitoring support to the PI to ensure compliance and accountability. Subrecipient monitoring is the review process used to determine a subrecipient’s compliance with the requirements of a federal program, applicable laws and regulations and stated results and outcomes. Monitoring includes the review of subrecipient’s internal controls to determine if the financial management and the accounting system are adequate to account for program funds in accordance with federal requirements. Monitoring activities include the core monitoring areas: activities allowed or unallowed (specific activities identified in the cooperative agreement), allowable costs/cost principles (costs paid are reasonable and necessary for operation and administration of subaward), period of availability of funds (time period authorized for federal funds to be expended), reporting (reporting requirements contained in agreement are being met), and any special provisions.

Each subrecipient will be assessed to determine the level of monitoring that should be performed in order to assure the entity is in compliance with federal program laws and regulations. Some determining factors will be the subrecipient’s prior experience managing and accounting for federal funds, a program’s prior experience with the subrecipient; review of subrecipient’s single audit, and review results of subrecipient’s prior year’s single audit findings. For more information see CSUEB Subrecipient Monitoring policy.
Award Amendments

Many times during the life of an award changes are needed. These changes include but are not limited to change in PI, Co-PI, Effort, Institution, Scope of Work, Modification of Subrecipients, Start/End dates, or Other. In any of these cases it is important to immediately notify ORSP of these changes. Loss of funding may result if these matters are not contractually negotiated and may put the PI and University at risk. All award amendments must be processed through ORSP. In an effort to streamline the amendment process we have provided guidance on key areas:

Change of PI

When a PI will be absent from a project for three or more consecutive months or reduce effort by 25 percent or more, grantees must request approval to appoint a permanent replacement or an interim PI who will step down when the original PI returns.

A PI shall request a change in PI by sending a letter or email to ORSP. Include the following information:

- Reason for the change
- Date the original PI will return, if applicable
- Biographical sketch/CV of the proposed new PI (for permanent replacements additional information may be requested that includes birth date, social security number and other sources of support)
- Budget changes resulting from change in PI

ORSP will use this information to draft and submit a justification letter to be sent to the sponsor, which should include a signature from the authorized official.

No Cost Extension

For all Awards:

- A No-cost Extension (NCE) is considered an award amendment
- Most agencies require 10-90 days notice prior to the award's original end date
- ORSP must to be notified on all NCE approval requested and received from the sponsor
- ORSP is responsible for updating the appropriate campus departments of all award amendments

PI shall submit NCE requests to all agencies in writing through ORSP for review/approval.

- A NCE request template is available upon request to the ORSP analysts and shall be printed on PI's department letterhead
- Signed NCE request letters are then forwarded to ORSP Grants Analyst to obtain ORSP Director’s approval and, if approved, forwarded to the agency.
- PIs are recommended to submit NCE request to ORSP 90 days before award end date.
- The PI shall check with a sponsor's program officer and ORSP Analyst to clarify the appropriate format for NCE.

A No-Cost Extension Request shall always include:
- Justification for the NCE, including progress to date. The following reasons are acceptable:
  1. Additional time beyond the initial end date is required to complete the project.
  2. The extension is necessary for an orderly phase-out of a project that will not receive continued support.
- Length of the requested NCE, new end date and new final report date.
- An estimate of funds that are expected to remain unobligated on the scheduled end date.
- A plan for how the funds will be used during the extension period.

Please Note: Requesting additional time simply to spend down remaining funds is NOT considered a reasonable justification.

After NCE Approval

Once the NCE request is approved, ORSP will notify PI and obtain the University executive’s approval as an amendment to the award using a Grants Amendment Form (AAF). When the AAF is fully executed, ORSP will update all ORSP recording system reflect the new end date and new final report date if applicable. ORSP will also notify Accounting and University Advancement (for private funders only) via email with the Grant Amendment package attached.

For NSF Awards:
- The first NCE on an NSF award is considered a "notification," and can be approved by the grantee.
- If time is needed beyond the first extension, a second NCE is considered a "request" that must be approved by NSF. "Notifications" and "requests" must be submitted by the Principal Investigator (PI) via Fastlane.

For NIH Awards:
- If NCE are allowed on an NIH award, a link for "extension" is posted in the "status" area of the NIH Commons 90 days before the end date.
- Once the link is posted, ORSP can submit the request. To initiate this request, the PI should submit a request to his/her ORSP Analyst with related information.
Grant Closeout Process

90 days prior to expiration of the award period, the PI should notify ORSP if an NCE is needed. If so, see Award Amendments section.

90 days prior to expiration of the award period, PI should submit all purchase requests to ORSP.

Approximately 90 days prior to the expiration of the award, ORSP will send an award close notification memo to the PI, stating the end date and current available balance. The Closeout process can then begin.

Project Review
   During Closeout process, Project Review should be undertaken with the collaborative effort of the PI and the ORSP Grants and Contracts Analyst.

All categories:
   All categories of direct cost (salaries, equipment, supplies, travel, etc.) must be reviewed with the PI for completeness, accuracy and allowability before the close of the budget period.

- Supplies
   Federal regulations require institutions receiving federal funds to reimburse the federal government for any inventory of unused supplies in excess of $5,000. To avoid having excess supplies at the end of the grant period, Purchase Orders for supplies should be submitted no later than 90 days before the end of the grant.

- Personnel
   30 days prior to expiration of the award, the PI must notify ORSP of all personnel who need to be transferred off the award and make appropriate arrangements with HR.

- Purchase and Vendor
   PI and ORSP must resolve all outstanding vendor accounts.

- Project Balance
   PI and ORSP must meet to verify the final fund balance is correct.

- Final Progress Report and Final Financial Report
   Within 90 of award close, PI must submit a final technical report to the sponsor (cc- ORSP) and ORSP will work with the PI to submit a Final Financial Report.

- Deficits and Surpluses/Project Inactivation
   Deficits
The PI is responsible for ensuring that the project does not incur a deficit, which is defined as the total expenditures and outstanding commitments exceeding the total amount budgeted. • When deficits occur, ORSP and FA shall determine the amount and source of the deficit and inform the responsible administrator. ORSP shall work with the PI and/or other responsible administrator to identify the specific source of funding to cover the deficit, as outlined in the Procedure for Processing Deficits and Surpluses document.

When there is a deficit accumulated at the end of a project as a result of system or administrative errors, the deficit will typically be covered centrally.

If the deficit is the result of overspending, it is typically the responsibility of the College to cover the deficit; if the College will not be held responsible for the deficit, the PI must indicate an alternate source of funds to cover the deficit.

Surpluses / Leftover
When a surplus is identified, ORSP will return residual funds to the sponsor, unless otherwise specified by the terms and conditions of the award, as outlined in the Procedure for Processing Deficits and Surpluses document.

30 days
30 days prior to expiration of the award period, if award will not be extended, PI and ORSP staff should collaborate to perform the following:

- 30 days prior to expiration of the award, PI must notify ORSP that individuals paid from the award needs to move to a new funding source if applicable. If the PI indicates that individuals will be paid from a new sponsored project, the Grants Analyst should initiate Faculty Appointment Status (FAS). The FAS should then be submitted to HR and payroll for further processing.
- ORSP notifies Purchasing/Finance that blanket POs will need to be transferred off of the award or closed.
- Make sure that funds are being expended in a reasonable manner (i.e. no equipment or supplies purchases of high dollar value).

Project Inactivation
- After a project’s cash deficit or surplus has been resolved the project will be inactivated.
- ORSP drafts the Project Financial Summary and Closeout Checklist for the PI to sign. ORSP Grants Analyst reviews the award documentation and compare to the ORSP Closeout Checklist to determine which items are applicable to close out the award. PI signs for his/her responsibilities of projects performed under sponsor guidelines and governmental regulations by signing off this Checklist.
• After the PI signs the Closeout Checklist, ORSP sends the request to Accounting to inactivate the project once the balance has reached the allowable amount. Accounting inactivates the project in accounting systems including payroll.

• The PI and ORSP Grant Analyst notify HR to inactivate the fund and make the appropriate changes to personnel being charged against the project.

Post- Close-Out
The ORSP Grants Analyst is responsible for coordinating and completing the following post-closeout procedures after the Checklist is completed and the award has been inactivated:

• Mark the award as “Closed” in all systems, including Filemaker, shared Drive, and Monthly Report Distribution list.

• Document the award files, including Final Report (if applicable) and the Closeout Checklist, in the “closeout” folder that corresponds to the fund.

• Send PI a confirmation that the award close out was completed.

Glossary of Definitions

1."Allocable costs"
-A cost is allocable to a particular project if the goods or services involved are chargeable or assignable to such project in accordance with relative benefits received or other equitable relationship. Subject to the foregoing, a cost is allocable to a sponsored program if (1) it is incurred solely to advance the work under the sponsored program; (2) it benefits both the sponsored program and other work of the institution, in proportions that can be approximated through use of reasonable methods, or (3) it is necessary to the overall operation of the institution and, in light of the principles provided in this Circular, is deemed to be assignable in part to sponsored projects. Where the purchase of equipment or other capital items is specifically authorized under a sponsored agreement, the amounts thus authorized for such purchases are assignable to the sponsored agreement regardless of the use that may subsequently be made of the equipment or other capital items involved.

-Any costs allocable to a particular sponsored program under the standards provided in OMB A-21 may not be shifted to other sponsored programs in order to meet deficiencies caused by overruns or other fund considerations, to avoid restrictions imposed by law or by terms of the sponsored agreement, or for other reasons of convenience.

-Any costs allocable to activities sponsored by industry, foreign governments or other sponsors may not be shifted to federally-sponsored programs.
Allocation and documentation standard.

Cost principles. The recipient institution is responsible for ensuring that costs charged to a sponsored agreement are allowable, allocable, and reasonable under these cost principles.

Internal controls. The institution's financial management system shall ensure that no one person has complete control over all aspects of a financial transaction.

Direct cost allocation principles. If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost should be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding subsection b, the costs may be allocated or transferred to benefited projects on any reasonable basis, consistent with subsections d.(1) and (2).

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

"Commercial goods and services"
are “commercial” if offered and sold competitively in substantial quantities in the commercial marketplace based on established catalog or market prices for specific products, tasks performed, or outcomes to be achieved, and under standard commercial terms and conditions (e.g. warranties).

"Competition"
All procurement transactions shall be conducted in a manner to provide, to the maximum extent practical, open and free competition. The recipient shall be alert to organizational conflicts of interest as well as noncompetitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, invitations for bids and/or requests for proposals shall be excluded from competing for such procurements. Awards shall be made to the bidder or offerer whose bid or offer is responsive to the solicitation and is most advantageous to the recipient, price, quality and other factors considered. Solicitations shall clearly set forth all requirements that the bidder or offerer shall fulfill in order for the bid or offer to be evaluated by the recipient. Any and all bids or offers may be rejected when it is in the recipient's interest to do so.
2."Conflict of Interest"
A potential conflict of interest occurs when there is a divergence between an individual's private interests and his or her professional obligations to the university such that an independent observer might reasonably question whether the individual's professional actions and decisions are determined by consideration of personal gain, financial or otherwise. A conflict of interest depends on the situation, not on the character or actions of the individual. For purposes of this policy, a conflict of interest exists when the university, through procedures described herein, determines that a significant financial interest could directly and significantly affect the design, conduct or reporting of sponsored projects.

3."Cost and Price Analysis"
Some form of cost or price analysis shall be made and documented in the procurement files in connection with every procurement action. Price analysis may be accomplished in various ways, including the comparison of price quotations submitted, market prices and similar indicia, together with discounts. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability.

4."Direct Cost"
Expenditures are direct costs when they can be easily and accurately identified for individual projects. Direct costs are divided into categories, such as, salaries, fringe benefits, travel, supplies or equipment, and are accounted for as separate line items (object codes) within each account.

5."Equipment"
is an article of non-expendable tangible asset having a useful life of more than one year, and an acquisition cost which equals or exceeds $5,000. Items that cost less than $5,000 or have a useful life of one year or less are considered supplies. In some cases, a purchased item may be a system made up of separate or separable parts, but it must be sold as a system by the vendor in order to qualify as a single piece of equipment. Merely grouping individual items on one purchase order does not constitute purchase of an “equipment” system.

6."Headquarters"
Headquarters are defined as the place where the individual/employee spends the largest portion of regular work days or working time, or the place to which the individual/employee returns on completion of special assignments, or as the ORSP Director may define in special situations.

-Where an office building or similar definite place constitutes the individual/employee’s headquarters, no subsistence expenses shall be allowed at any location within 25 miles (one-way) of said headquarters as determined by the normal commute distance.

-Where the major portion of an individual/employee’s working time is spent within
a specifically assigned or limited geographical area, no subsistence expenses shall be allowed at any location within 25 miles from any point in this assigned areas as determined by normal commute distance.

7."Honoraria"

Generally, honoraria are paid to person of scholarly or professional standing in conjunction with an academic activity or service when: 1) no legal obligation to pay exists, and 2) propriety forbids setting a fixed price for the service. Honorarium payments generally are not allowable charges to federal funds unless a grant or contract specifically authorizes such payments. Under these circumstances, honoraria may be paid for lectures, speaking engagements, panel participation, manuscript review, workshops, and seminars if there is direct benefit to the project.

8."Human Subject"

means a living individual about whom an investigator (whether professional or student) conducting research obtains

9. Data through intervention or interaction with the individual, or
10. Identifiable private information.

*Intervention* includes both physical procedures by which data are gathered (for example, venipuncture) and manipulations of the subject or the subject's environment that are performed for research purposes. *Interaction* includes communication or interpersonal contact between investigator and subject. *Private information* includes information about behavior that occurs in a context in which an individual can reasonably expect that no observation or recording is taking place, and information which has been provided for specific purposes by an individual and which the individual can reasonably expect will not be made public (for example, a medical record). Private information must be individually identifiable (i.e., the identity of the subject is or may readily be ascertained by the investigator or associated with the information) in order for obtaining the information to constitute research involving human subjects.

9."Indirect Cost"

Indirect Costs (overhead) are additional costs incurred by the ORSP and the University in support of sponsored programs. These costs differ from direct costs in that it is difficult or impractical to identify and attribute them accurately on an individual project basis. Typical examples of the types of indirect costs are space-related costs, such as, utilities and maintenance and general administrative costs. Indirect cost recovery partially supports various Foundation services, such as accounting, project financing, special reports required by sponsors, reports to public regulatory agencies (including IRS, State of California and Chancellor's Office), accounts payable (including payment of project bills each month), sponsor billing and collections (including processing of letters of credit), purchase and inventory of equipment, personnel and payroll administration, cashering (some projects involve individual cash payments),
travel and other project advances and reconciliation, insurance and auditing. ORSP also annually engages an independent firm to audit the accounts and financial statements and certify that internal accounting controls are in accordance with federal and professional standards.

10. "Indirect Cost Rate"
In the case of sponsored projects, uniform predetermined rates is established through negotiation with the federal government and are verified in government audits.

11. "IRB approval"
means the determination of the Institutional Review Board (IRB) that the research has been reviewed and may be conducted at an institution within the constraints set forth by the IRB plus other institutional and federal requirements.

12. "Major Metropolitan Cities"
includes cities with a population over 700,000 as of the most current estimated documented by the U.S. Census Bureau at [http://quickfacts.census.gov/qfd/index.html](http://quickfacts.census.gov/qfd/index.html).

13. "Noncommercial Goods & Services"
Goods and services are considered “noncommercial” if they are generally not available in the commercial marketplace or require research and/or development. Examples of noncommercial goods are specialized equipment or systems built to user-provided specifications and substantial modifications of commercial goods with new or different functionality. Examples of noncommercial services are research, consulting, and independent contractor services. Subcontracts to perform a portion of the sponsored program are also noncommercial services.

15. "Pre-award"
refers to the activities related to applying for grants and contracts. The University Office of Research and Sponsored Programs (ORSP) assists prospective PIs by providing the following services: search funding opportunities, proposal development, and COI/IRB/IACUC/Hazardous Materials review.

16. "Post-award"
refers to management and conduct of a grant or contract after an award has been made. ORSP assists the PI in most administrative post-award activities which include: contract negotiation, budget revisions, purchasing, human resources, accounting, compliance, and risk management, insurance services, payroll, etc.

17. "Reasonable costs"
A cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved therefor, 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. Major considerations involved in the
determination of the reasonableness of a cost are: (a) whether or not the cost is
of a type generally recognized as necessary for the operation of the institution or
the performance of the sponsored agreement; (b) the restraints or requirements
imposed by such factors as arm’s-length bargaining, Federal and State laws and
regulations, and sponsored agreement terms and conditions; (c) whether or not
the individuals concerned acted with due prudence in the circumstances,
considering their responsibilities to the institution, its employees, its students, the
Federal Government, and the public at large; and, (d) the extent to which the
actions taken with respect to the incurrence of the cost are consistent with
established institutional policies and practices applicable to the work of the
institution generally, including sponsored agreements.

18."Sponsored Program Administrator"
means the entity designated to administer the Sponsored Program.

19."Theft-sensitive items"
are non-equipment items whose acquisition cost is below the threshold of
$5,000, but which are tracked in inventory for control purposes. Theft-sensitive
items which must be tracked include: cellphones, PDAs, netbooks, laptop
computers, and desktop computers.

20."Travel Status"
An individual/employee is not on official travel status unless: 1) he/she has
ORSP approval for the travel; and 2) the approved travel requires the
individual/employee to travel more than 25 miles from their headquarters. No
travel reimbursements shall be made (with the sole exception of mileage
reimbursement and related toll/parking fees) unless the claimant was on
official travel status.
## Appendix A:

### Common Accounts used for Payroll

<table>
<thead>
<tr>
<th>Description</th>
<th>Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Salaries</td>
<td>601100</td>
</tr>
<tr>
<td>Management / Supervisory</td>
<td>601201</td>
</tr>
<tr>
<td>Support Staff Salaries</td>
<td>601300</td>
</tr>
<tr>
<td>Overtime</td>
<td>601301</td>
</tr>
<tr>
<td>Student Assistant</td>
<td>601303</td>
</tr>
<tr>
<td>Teaching Associates</td>
<td>601304</td>
</tr>
<tr>
<td>Lecturers</td>
<td>601805</td>
</tr>
<tr>
<td>Special Consultant</td>
<td>601807</td>
</tr>
<tr>
<td>PI / Proj Director Salaries</td>
<td>601812</td>
</tr>
<tr>
<td>PI Assistant Salaries</td>
<td>601813</td>
</tr>
<tr>
<td>Project Evaluator Salaries</td>
<td>601815</td>
</tr>
<tr>
<td>Coordinator Salaries</td>
<td>601816</td>
</tr>
<tr>
<td>Counselors Salaries</td>
<td>601819</td>
</tr>
<tr>
<td>Admin salaries</td>
<td>601820</td>
</tr>
<tr>
<td>Research Assoc salaries</td>
<td>601821</td>
</tr>
<tr>
<td>Tutors salaries</td>
<td>601822</td>
</tr>
</tbody>
</table>

### Common Benefits Account used for Payroll

<table>
<thead>
<tr>
<th>Description</th>
<th>Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>OASDI</td>
<td>603001</td>
</tr>
<tr>
<td>Dental Insurance</td>
<td>603003</td>
</tr>
<tr>
<td>Health and Welfare</td>
<td>603004</td>
</tr>
<tr>
<td>Retirement</td>
<td>603005</td>
</tr>
<tr>
<td>Teachers Retirement</td>
<td>603006</td>
</tr>
<tr>
<td>Workers Compensation</td>
<td>603007</td>
</tr>
<tr>
<td>Industrial Disability</td>
<td>603008</td>
</tr>
<tr>
<td>Non-Industrial Disability</td>
<td>603009</td>
</tr>
<tr>
<td>Unemployment Compensation</td>
<td>603010</td>
</tr>
<tr>
<td>Life Insurance</td>
<td>603011</td>
</tr>
<tr>
<td>Medicare</td>
<td>603012</td>
</tr>
<tr>
<td>Vision Care</td>
<td>603013</td>
</tr>
<tr>
<td>Long-Term Disability Insurance</td>
<td>603014</td>
</tr>
<tr>
<td>Flex Cash</td>
<td>603015</td>
</tr>
<tr>
<td>NDI/IDL Claims Reimb(Ctra Exp)</td>
<td>603100</td>
</tr>
<tr>
<td>Employee benefits</td>
<td>603801</td>
</tr>
<tr>
<td>RetireeHealth Ben Contribution</td>
<td>603802</td>
</tr>
<tr>
<td>Employee Assistant Prog Benefi</td>
<td>603803</td>
</tr>
<tr>
<td>RA Meal Plan</td>
<td>603805</td>
</tr>
</tbody>
</table>

### Common Accounts used in Accounts Payable

<table>
<thead>
<tr>
<th>Description</th>
<th>Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel-In State</td>
<td>606001</td>
</tr>
<tr>
<td>Travel-Out of State</td>
<td>606002</td>
</tr>
<tr>
<td>IT Hardware</td>
<td>616002</td>
</tr>
<tr>
<td>IT Software</td>
<td>616003</td>
</tr>
<tr>
<td>Equipment-NonInstructional</td>
<td>619001</td>
</tr>
<tr>
<td>Equipment-Instructional</td>
<td>619002</td>
</tr>
<tr>
<td>Equip-NonInstr, Under 5000</td>
<td>619800</td>
</tr>
<tr>
<td>Equip-Instructional,Under 5000</td>
<td>619802</td>
</tr>
<tr>
<td>Postage and Freight</td>
<td>660001</td>
</tr>
<tr>
<td>Supplies and Services</td>
<td>660003</td>
</tr>
<tr>
<td>Facilities_Classroom Rental</td>
<td>660801</td>
</tr>
<tr>
<td>Fingerprints</td>
<td>660803</td>
</tr>
<tr>
<td>BUSINESS MEALS / GIFTS</td>
<td>660809</td>
</tr>
<tr>
<td>PROFESSIONAL SERVICES</td>
<td>660810</td>
</tr>
<tr>
<td>Recharge-Duplicating Svcs</td>
<td>660811</td>
</tr>
<tr>
<td>Books / Videos</td>
<td>660844</td>
</tr>
<tr>
<td>Honorarium</td>
<td>660851</td>
</tr>
<tr>
<td>Subcontract</td>
<td>660852</td>
</tr>
<tr>
<td>Consultant</td>
<td>660853</td>
</tr>
<tr>
<td>Student / Participant Supp</td>
<td>660854</td>
</tr>
<tr>
<td>Stipends</td>
<td>660855</td>
</tr>
<tr>
<td>Fees</td>
<td>660857</td>
</tr>
<tr>
<td>Scholarships</td>
<td>660858</td>
</tr>
<tr>
<td>Awards</td>
<td>660859</td>
</tr>
<tr>
<td>Activities / Events</td>
<td>660860</td>
</tr>
<tr>
<td>Field Trips</td>
<td>660861</td>
</tr>
<tr>
<td>Direct Costs</td>
<td>660880</td>
</tr>
<tr>
<td>Conference Registration Fees</td>
<td>660919</td>
</tr>
<tr>
<td>Membership/Subscription Fees</td>
<td>660921</td>
</tr>
<tr>
<td>SP-Subrecipient-w/F&amp;A</td>
<td>620001</td>
</tr>
<tr>
<td>SP-Subrecipient-NO F&amp;A</td>
<td>620002</td>
</tr>
<tr>
<td>SP-Participant Support-w/F&amp;A</td>
<td>622001</td>
</tr>
<tr>
<td>SP-Participant Support-NO F&amp;A</td>
<td>622002</td>
</tr>
<tr>
<td>SP-Materials Supp&amp;Svcs-NO F&amp;A</td>
<td>623800</td>
</tr>
<tr>
<td>SP-Scholarships-w/F&amp;A</td>
<td>624001</td>
</tr>
<tr>
<td>SP-Scholarships-NO/F&amp;A</td>
<td>624002</td>
</tr>
<tr>
<td>SP F&amp;A / Indirect Cost</td>
<td>662001</td>
</tr>
</tbody>
</table>