University of Rhode Island

Grant and Contract Accounting

Post Award Administration

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Table of Contents

Contents
I. Administrative Responsibilities .......................................................... 3
II. Definitions ......................................................................................... 4
III. Acceptance of Awards and Award/Project Setup ............................ 6
IV. Dean’s Pledge/Pre-Award Costs ...................................................... 7
V. Cost Sharing (Policy #97-01) ............................................................ 7
VI. Sub-Awards/Sub-contracts (New subcontracts only) ..................... 8
VII. Spending on Sponsored Awards .................................................... 12
VIII. Travel ............................................................................................ 16
IX. Purchasing at the University of Rhode Island ................................. 19
X. Post Award Changes ........................................................................ 19
XI. Program Income (Policy 97-06) ....................................................... 22
XII. Cost Transfers (Policy #97-04) ..................................................... 22
XIII. Over Expended Projects .............................................................. 23
XIV. Time and Effort Reporting ............................................................ 23
XV. Change or Absence of Principal Investigator (OMB A-110) ......... 24
XVI. Change in Grantee Institution (OMB A-110) ............................... 24
XVII. Billing/Receivables ..................................................................... 24
XVIII. Closeout Process ....................................................................... 24
XIX. OMB Circulars A-21 and A-110 ................................................. 25
XX. PeopleSoft Grant System Reports ................................................. 25
XXI. Federal Agencies Websites ............................................................. 28

Exhibits
I. Research Action Notice ..................................................................... 29
II. Budget Conversion Table .................................................................. 30
III. HR Account Code Create/Modify Request ..................................... 31
IV. Dean’s Pledge .................................................................................. 32
V. Request for Re-budgeting ................................................................. 33
VI. Third Party Cost Sharing ............................................................... 34
VII. Closeout Notice .............................................................................. 35
I. Administrative Responsibilities

The following paragraphs describe the administrative responsibilities of individuals and offices in the Grant process.

**External Sponsor.** This is an agency that provides and approves funding to the University for the Project. Also, specifies the terms and conditions, budgeting and reporting requirements that need to be adhered to in order for the University to be reimbursed.

**Principal Investigator.** This is the individual who is primarily responsible for managing expenditures within the budget of the sponsor and achieving the results as proposed in the award. This includes writing the proposal, including a budget with the proper F&A rate, satisfying cost sharing requirements, reporting research results, remaining in compliance with agency, state and university policies, OMB Circulars A-21/A-110, and obtaining the approval of the department Chair and Dean as required. The PI should familiarize themselves with all regulations pertinent to the project. The PI may authorize budget changes when they are in accordance with sponsor regulations. The PI is also responsible for the purchasing of goods and services if they are directly related to the sponsored projects. Salaries and wages may be authorized by the PI if they are in accordance with Federal, State and University regulations, as well as approving effort reports. *Before purchasing any item or appointing someone to the payroll check Commitment Control to be sure a budget line exists and there is enough balance to accommodate the expense.*

**Department Chairs.** Approve the time commitments of the P.I./other participants and other financial commitments promised by the department including cost sharing.

**Deans.** Approve the financial commitment of the college.

**Research Office-Pre-Award.** This department assists in the development of the proposal, including proposal budget, reviews the proposal for compliance with University, Federal and State policies/procedures, including cost accounting standards, representations and certifications, decides whether a project constitutes a major project, negotiates with funding agencies and accepts awards on behalf of the University and prepares sub-contracts. In addition the research office is responsible for training on pre-award issues, animal and human subject compliance, hazardous waste, and patent issues. In addition the research office assists the PI in processing post-award changes that require agency approval such as no-cost extension, change in PI and scope.
**Grant and Contract Accounting.** Helps the P.I. manage external sponsored projects including assistance in re-budgeting, no-cost extensions, carryover of funds, closeouts etc. This department interprets Federal/Non-Federal guidelines, provides training on post-award compliance issues, prepares and revises grant/contract financial related policies, prepares and submits required fiscal reports, pre-audits grant related expenditures and tracks cost sharing and creates awards in the PeopleSoft system. G&CA is responsible to setup the HR Account Code Create. Also, this department prepares, submits and participates in the negotiations of the Facilities and Administration Rate Proposal, and assists audit entities that review award records.

**Budget Office.** This department is responsible to process modifications and provide budget assistance for awards that require cost sharing funds. This support includes approving personnel forms for funding and chartfield maintenance. This office is also responsible for the Signature Authorization system.

**Business Managers.** The Business Manager reviews the financial arrangements specified in the proposal originating from their college. He/she is also responsible for processing personnel forms and monitoring cost sharing.

**URI Foundation.** The Foundation provides cost sharing chartfield information if required in the proposal and approves cost sharing expenses.

**II. Definitions**

**CHARTFIELD (String)** is the combination of fund, department, program and project.

**Fund** A fund is an accounting entity established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, or restrictions. For reporting purposes, funds of similar characteristics are combined into fund groups, such as restricted funds, auxiliary enterprise fund, sponsored research, unrestricted funds, etc. This is the only level where you can maintain cash balances. In PeopleSoft this is a required three-digit field.

**Department:** A department is an organizational unit established for the purpose of carrying on specific activities or attaining certain objectives with its own organizational structure. For example, academic departments include Civil Engineering, Journalism, etc while administrative departments include Purchasing, Facility and Operations, etc. In PeopleSoft this is a required four digit field.

**Program** Programs are groups of related activities directed toward the accomplishment of a set of objectives that are budgeted for separately. Programs might include start-up funds, research incentive funds, faculty recruitment, and so on. These activities may occur within a single department or across multiple departments. In PeopleSoft this is a required four digit field. **For research projects the program is always equal to ‘0000’**.
**Project** Projects can contain either a capital project or a research project (grant / contract). Projects accumulate financial information related to a specific project or group of activities from all financial resources. Projects are separately budgeted and have a defined life cycle. Projects could be capital projects such as the Convocation Center or groups of activities such as the Higher Education Technology Initiative. Grants are contributions or gifts of cash or other assets from another government or entity to be used or expended for a specified purpose, activity, or facility. This is a seven-digit field that is not required in all chart field strings.

**Account** Accounts are asset, liability, and fund balance (equity) items that appear on the balance sheet. Accounts are also revenue and expense items that appear on the statement of revenues and expenditures (profit and loss). This is a four-digit field and is not required in all chart field strings searches. The account number is required on all expense documentation requesting payment. (The expense accounts can be compared to the object code in the old FRS system.) For a complete chartfield list sign on to PeopleSoft financial system.

**Award** is an executed agreement between an institution and a sponsor.

**Cost Sharing/Matching** Cost sharing or matching means that portion of project or program costs not borne by the Federal Government.

- **Cash contributions** means the recipient's cash outlay, including the outlay of money contributed to the recipient by third parties.

- **Third Party Cost Sharing** Third party in-kind contributions means the value of non-cash contributions provided by non-Federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies and other expendable property, and the value of goods and services directly benefiting and specifically identifiable to the project or program.

**Funding period** means the period of time when Federal funding is available for obligation by the recipient.

**Project Period** means the period established in the award document during which Federal sponsorship begins and ends.

**Sabbatical Leave** costs charged to a sponsored project are allowable provided they follow a uniform policy for persons engaged in instruction and persons engaged in research. Sabbatical leave must also be included in the proposal and approved by the sponsor. A USP-2 must be submitted with proper chartfield string and effort code.

**University Prior Approval System (UPAS)** is a system that allows the University under Circular OMB A-110 to make certain changes on federal awards without getting permission from the sponsoring agency. Please consult agency regulation for exceptions to this system. Click on the URL below for a complete list of agencies allowing this process: [http://www.uri.edu/controller/grant_contract.html](http://www.uri.edu/controller/grant_contract.html)
Facilities and Administration (F&A)

Facilities and Administration costs, formerly known as, overhead or indirect costs, are normally charged to grants, contracts and cooperative agreements on a modified total direct costs basis (MTDC). Please refer to policy at: [http://www.uri.edu/controller/policies.html](http://www.uri.edu/controller/policies.html)

III. Acceptance of Awards and Award/Project Setup

The Research office accepts awards for grants, contracts and cooperative agreements on behalf of the University of Rhode Island. The Research Action Notice (RAN) (Exhibit 1) is the official document that begins the Post Award process. The RAN is generated by the Research Office, Sponsored Projects Review, (OSPR) either as a result of receiving or accepting an award document or by the Principal Investigator (PI) processing a dean’s pledge document. As a result of either of the above actions, the OSPR forwards to Grant and Contract Accounting (G&CA) a copy of the RAN, proposal, budget, cost sharing information and any other required documents.

**Before a project can be created in the PeopleSoft Grant System (PSGS), G&CA must have the following information:**

1. An itemized budget for the sponsored portion that equals the amount on the RAN.
2. An itemized cost sharing budget if required. (Exhibit VI)
3. Origin (Fund, Department, Program) of the cost sharing budget.
4. College/Department Facilities and Administration (overhead) revenue distribution form. (Exhibit VI)

**Once the above information is in possession of the accountant responsible to administer the award, then the award/project creation process begins:**

1. Input all information in PSGS to generate an award, a project and associated budget according to the budget conversion table (Exhibit II)
2. Input cost sharing information, budget and chartfield.
3. Assign six digit account numbers for both the sponsored project and cost sharing, to be used by the PI to appoint employees to the state biweekly payroll via the USP-2.
4. Create a file folder that will contain all information pertaining to the project.
5. Create in HR Combo Codes in order that departments can appoint personnel to the URI internal payroll.
6. Write both sponsored project number and cost sharing number(s) on the RAN.
7. Forward original of the completed RAN to Office of Sponsored Projects Review
8. The OSPR will mail to the PI a packet containing RAN, copy of the proposal and federal guidelines if applicable.
9. The PI should make sure the department number in the chartfield string of the project and the chartfield string for the cost sharing are correct, if not; advise the accountant in G&CA immediately.
   - The PI must complete a Signature Authorization Form and submit it to Grant & Contract Accounting before any expenses can be processed. The form and
**IV. Dean’s Pledge/Pre-Award Costs**

A Dean’s Pledge is a mechanism that allows the PI to begin spending on his/her project prior to the official receipt of the award. If the award does not materialize or any expenditure does not fall within the 90 day pre-award costs, then the dean/department will absorb any unallowable cost. A form (Exhibit IV) and instructions can be obtained by navigating to the Research Office website at: [http://www.uri.edu/research/tro/](http://www.uri.edu/research/tro/) and clicking on Dean’s Pledge.

1. The PI completes the Dean’s Pledge form, obtains all necessary signatures, includes the necessary backup required by the form and forwards to OSPR.
2. A RAN is created and forwarded to the CGA where a project is created in the PeopleSoft system.
3. The OSPR will notify the PI when the above process is complete.
4. Be sure to submit F&A distribution form.
5. The PI may begin spending after cost sharing/matching personnel forms have been submitted to G&CA if required.

**V. Cost Sharing (Policy #97-01)**

A. Cost sharing is the University or third party contribution to the cost of a project, either required by the sponsor as part of the term of the project, or offered as a voluntary contribution by the principal investigator. In order to qualify as cost sharing:

- Must be verifiable from University records
- Be necessary and reasonable
- Be allowable under the applicable cost principles of Circular OMB A-21
- Must **not** be included as contribution in another project
- Must be in the approved budget

B. Below are the types of items that can be offered as cost sharing:

- Salaries, fringe benefits, supplies and associated F&A from the University
- Waived or unrecovered F&A (**Must be included and approved in proposal**).
- Third party contributions, volunteer services, donated property (must be well documented and included and approved in the proposal)

C. The Principal Investigator will submit to G&CA a **USP-2** to account for faculty cost sharing salaries and fringe benefits for those employees that are on the State payroll. The cost sharing salaries will be charged to the PeopleSoft chartfield string provided by G&CA.

For salaries and fringe charged to the in-house University payroll the PeopleSoft chart field string (Fund, Department, Program and Project) must be used when accounting for cost sharing.
• Cost sharing should follow the same expenditure pattern as the sponsor’s.
• **Please send USP-2 to G&CA so that your project can be activated by the accountant.**

*For complete details, please review the above policy at Controller’s website http://www.uri.edu/controller/policies.html*

VI. **Sub-Awards/Sub-contracts (New subcontracts only)**

After the research award is received/accepted by the University and an award/project is setup by Grant & Contracting Accounting Office, it is the Principal Investigator’s (PI) responsibility to begin processing the sub-award to the subrecipient.

**A. Definitions:**

**Auditee** means a non-Federal entity that expends Federal awards which must be audited under Circular OMB A-133.

**Auditor** (OMB Circular A-133) means an auditor that is a public accountant or a Federal, State or local government audit organization, which meets the general standards specified in generally accepted government auditing standards (GAGAS).

**Federal awarding agency** (OMB Circular A-110) means the Federal agency that provides an award to the recipient.

**Pass-Through Entity** (OMB Circular A-133 A-105) means a non-Federal entity (URI) that provides a Federal award to a subrecipient to carry out a federal program.

**Recipient** (OMB Circular A-110) means an organization receiving financial assistance directly from Federal awarding agencies to carry out a project or program.

**Sponsor** refers to the organization that makes an award to URI.

**Sub-award/sub-agreement/sub-contract** is a formal contract between URI and a subrecipient to perform part of the statement of work in a URI sponsored research project.

**Subrecipient** (OMB Circular A-110) means the legal entity to which a sub-award is made and which is accountable to the recipient for the use of the funds provided.

(OMB Circulars A-110, A-133) means a non-Federal entity that expends Federal awards received from a pass-through entity to carry out a Federal program, but does not include an individual that is a beneficiary of such a program.

There must be an arms length relationship between URI and its subreipients. If an arms length relationship exists, then it must be disclosed, and approved in writing by the Conflict of Interest committee. The subrecipient may also be another educational institution, a foundation, a for-profit entity or a non-profit entity.
Vendor (OMB Circular A-133 A-110) means a dealer, distributor, merchant or other seller of goods or services that are required for the conduct of a sponsored program.

B. Subrecipient and vendor determinations. (OMB Circular A-133 B-210)

(a) General. An auditee may be a recipient, a subrecipient, and a vendor. Federal awards expended as a recipient or a subrecipient would be subject to audit under this part. The payments received for goods or services provided as a vendor would not be considered Federal awards. The guidance in paragraphs (b) and (c) of this section should be considered in determining whether payments constitute a Federal award (sub award) or a payment for goods and services.

(b) Federal award. Characteristics indicative of a Federal award received by a subrecipient are when the organization:

1. Determines who is eligible to receive what Federal financial assistance;
2. Has its performance measured against whether the objectives of the Federal program are met;
3. Has responsibility for programmatic decision making;
4. Has responsibility for adherence to applicable Federal program compliance requirements; and
5. Uses the Federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

(c) Payment for goods and services. Characteristics indicative of a payment for goods and services received by a vendor are when the organization:

1. Provides the goods and services within normal business operations;
2. Provides similar goods or services to many different purchasers;
3. Operates in a competitive environment;
4. Provides goods or services that are ancillary to the operation of the Federal program; and
5. Is not subject to compliance requirements of the Federal program.

(d) Use of judgment in making determination. There may be unusual circumstances or exceptions to the listed characteristics. In making the determination of whether a subrecipient or vendor relationship exists, the substance of the relationship is more important than the form of the agreement. It is not expected that all of the characteristics will
be present and judgment should be used in determining whether an entity is a subrecipient or vendor

(c) **For-profit subrecipient.** Since A-133 does not apply to for-profit subrecipients, the pass-through entity is responsible for establishing requirements, as necessary, to ensure compliance by for-profit subrecipients. The contract with the for-profit subrecipient should describe applicable compliance requirements and the for-profit subrecipient's compliance responsibility. Methods to ensure compliance for Federal awards made to for-profit subrecipients may include pre-award audits, monitoring during the contract, and post-award audits by URI or sponsor.

In addition URI should include the following in the subcontract:

- Subrecipients shall account for expenditures in accordance with generally accepted accounting principles.
- Subrecipients shall retain record for a period of three years from the completion date or longer if required by the award.
- Annually inform URI of any reportable conditions by auditors regarding the sub-contract with the University.
- Language regarding patents, inventions, copyrights and publications.
- Required insurance type and amounts.
- Flow down clauses from the sponsor including disposal of equipment.
- Indemnification and termination clauses.
- Requests of verification of F&A and Fringe benefits rates.
- Prohibition against reassigning work.

(f) **Compliance responsibility for vendors.** In most cases, the auditee's compliance responsibility for vendors is only to ensure that the procurement, receipt, and payment for goods and services comply with laws, regulations, and the provisions of contracts or grant agreements. Program compliance requirements normally do not pass through to vendors. However, the auditee is responsible for ensuring compliance for vendor transactions which are structured such that the vendor is responsible for program compliance or the vendor's records must be reviewed to determine program compliance. Also, when these vendor transactions relate to a major program, the scope of the audit shall include determining whether these transactions are in compliance with laws, regulations, and the provisions of contracts or grant agreements.

If the contract does not meet either of the above definitions then the vendor will be treated as Independent Contractor (URI Purchasing Manual Section 2.7) and an Independent Contractor Questionnaire http://www.uri.edu/hr/ needs to be completed.

**C. Proper Classification Resolution**

The Principal Investigator and the Research Office will make the initial decision at the proposal stage of classifying the work required based on the guidelines of section B above.
If there is disagreement at any time the party who believes the transaction is misclassified may petition in writing to the URI Controller and include the reasons why the transaction is misclassified. The Controller shall render the final decision in writing, since he/she has authority to approve purchasing exceptions.

**In order for a sub-award agreement to be drawn up, the following conditions must be met:**

- The sub-award must be budgeted in the URI proposal budget.
- The role of subrecipient/sub-award must be explained in the proposal.
- A letter of intent is required from the collaborating institution/company.
- If the sub-award is with a for-profit company and the PI is recommending a sole source or the company is named in the proposal then the PI must attach a sole source justification form. [URI Purchasing Manual Section 2.5, Sole Source Form and Instructions](#).

**D. Requesting a Sub-Award/Sub-Contract**

The PI begins the process by sending a completed college requisition, containing the information itemized below to Grant and Contract Accounting:

- Legal name, address, PeopleSoft (PS) vendor # of subrecipient.
  - If the subrecipient is not in PS, it is the PI's responsibility to obtain a [W9 Request for Taxpayer Identification Number and Certification](#), and forward it to General Accounting
- **Specify** if the subrecipient is for-profit or non-profit
- Subrecipient PI contact name, address, phone and fax
- Subrecipient administrative contact name, address, phone, e-mail and fax
- Specify dollar amount
  - If an amendment, include amount of increase/decrease and /or changes in contract dates
- Beginning/ending date of sub-contract
- URI project number and account codes
  - 5447 < $25,000 F&A charged
  - 5446 > $25,000 No F&A charged
- Please send invoices to:
  - URI Accounting Office, 103 Carlotti Administration Building, 75 Lower College Road, Kingston, RI 02881
  - URI Accounting Office GSO, Fish Building, South Ferry Road, Narragansett RI 02882
- Statement of work specific to the subrecipient (**attachment from proposal**)
- Budget specific to the subrecipient (**attachment from proposal**)

**URI Grants & Contract Accounting (G&CA) Office will review:**

- Availability of funds
- Allowability
- Start and end date of the sub-award
• Amount of the sub-award (budget)
• Signature authorization
• Account Code Verification
• After approval, G&CA Office will forward the requisition package to the Research Office, Office of Sponsored Projects Review (OSPR).

**Office of Sponsored Projects Review (OSPR) responsibilities**

• OSPR working with the PI will be responsible for the completion of the sub-contract.
• Sub-contract (3 copies) is prepared by OSPR and sent to the subrecipient for review, acceptance and approval.
• The subrecipient returns three signed original sub-contracts to the OSPR.
• OSPR sends the college requisition package with two signed original sub-contracts to the Purchasing department
• The Purchasing department encumbers a purchase order and sends:
  • The original sub-contract and P.O. to the subrecipient
  • A copy of the P.O. and sub-contract to the department
  • A copy of the P.O. and sub-contract to Accounts Payable (A/P)
  • A copy of the P.O. and the original sub-contract is kept in Purchasing

**Principal Investigator responsibilities**

• The PI is responsible for the monitoring the programmatic progress and financial payments of the sub-contract.
• The PI must carefully review the invoices for spending in accordance with the approved budget and sub-contract.
• The PI or appointed designee must write the P.O number, sign and date the invoice, indicating approval of expenditures then forward to the A/P department in a timely manner.
• The final invoice is marked “Final” and a copy of the PO must also be marked “Final” and sent to A/P department.
• The PI needs to make sure that all required reports are submitted in a timely manner.
• If an amendment is required to the PO, then an advice of change on URI college requisition needs to be completed, please include a copy of the original PO and forward it to G&CA for review.
• If a PO needs to be canceled prior to the end of the contract date, then a college requisition needs to be processed and forwarded to G&CA for approval.

**VII. Spending on Sponsored Awards**

Anyone spending federal funds awarded to the University of Rhode Island, should be aware that these funds are governed by **Circular OMB A-21, Cost Principles for Education Institutions** [http://www.whitehouse.gov/omb/circulars/a021/a21_2004.aspx](http://www.whitehouse.gov/omb/circulars/a021/a21_2004.aspx) and are also subject to **Circular OMB A-110, Uniform Administrative Requirements for Grants and**
Agreements for Educational Institutions
http://www.whitehouse.gov/omb/circulars/a110/a110.aspx

Finally, PIs and Grant Administrators should also be aware of the guidelines outlined below:

**Allowability**

**DIRECT COSTS:** Direct costs are those costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

Circular **OMB A-21** requires that all costs charged to federal awards pass the following tests:

1. The cost must be **reasonable**, that is reflect the action that a **prudent person** would have taken under the same circumstances.
2. The cost must be **allowable** under **OMB A-21** and the award regulations.
3. The cost must be **allocable**. A cost is allocable to a particular cost objective if the good or services involved are chargeable to such cost objective in accordance with the benefit received.
4. The cost must conform to any **limitation set** by **OMB A-21** or the sponsored agreement.

**INDIRECT COSTS**-(Administrative/Clerical/General office supplies): Indirect costs are those that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular **sponsored project**, an instructional activity, or any other institutional activity. These costs are normally charged to University funds.

1. The following costs are normally indirect. They may be charged directly only under special circumstances:
   - Office supplies (paper, pencils, pens, markers, binders, file folders)
   - Postage, including express mail
   - Facilities repairs and maintenance
   - Local telephone services (monthly rental)
   - Automotive maintenance
   - Membership dues
   - General purpose equipment repairs and maintenance
   - General purpose computer software

2. These costs may be directly charged only where they meet all of the following requirements:
   - The project has a special need for the item or service that is beyond the level of services normally provided.
   - The costs can be specifically identified to the work conducted under the project.
   - The cost is specified in the proposed budget of the sponsored agreement, and the special circumstances requiring direct charging are justified in the proposal.
• The sponsoring agency accepts the cost as part of the project's direct cost budget (i.e., does not specifically disapprove the cost in the award or other notification to the University).

3. If the cost meets the conditions in 2(a) and (b) above, but was not included in the approved budget of the sponsored agreement, it may be charged directly to the agreement only where the University has re-budgeting authority under Federal regulations or the terms of the sponsored agreement, and the charge is justified and approved by the Grant and Contract Accounting Office. The justification must be in writing and provide the same information that would have been provided to the sponsoring agency in the proposed project budget, and must explain why the cost was not in the original budget.

For a complete list of direct and indirect cost refer to Policy # 97-02 at the URL below: http://www.uri.edu/controller/policies.html

EQUIPMENT consists of any expenditures costing $5,000 or more on a unit basis and has an estimated life of more than one year. Items in this category should be capitalized at net invoice price (or market value, if acquired by gift) plus freight and installation charges if applicable.

1. Special purpose equipment means equipment which is used only for research, medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers.
   • Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of $5000 or more have the prior approval of the awarding agency or the PI has to re-budget either at the University level or requested from the agency.

2 General purpose equipment means equipment, which is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles.
   • Computer Equipment: In order to meet the capitalization threshold, the cost of the computer, excluding extended support services (hardware and software), extra batteries, carrying cases, additional software and additional accessories should be equal to or greater than $5,000.
   • Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except where approved in advance by the awarding agency.

   Equipment Account Numbers.

   9649   Computer Software
   9654   Equipment
   9659   Other Equipment
FABRICATED EQUIPMENT is self-constructed equipment that combines materials/parts/components into a single working unit. Fabricated equipment should be capitalized if the total unit cost incurred to fabricate the equipment is $5,000 or more, and the asset has estimated useful life of more than one year. Self-constructed equipment should be recorded at cost, which includes materials, direct labor, and applicable overhead incurred to fabricate the equipment.

- Before beginning to purchase materials for the fabricated equipment, the PI must complete a Fabrication Form (Exhibit VIII) and send it G&CA.
- The Form will be assigned a number that the PI will write on every purchasing document used to purchase parts.
- Once the equipment is finished the PI will inform the property department (4-2379) that the equipment is complete.
- The Property department will inventory the fabricated equipment and update the proper database.

Please refer to the Capitalization Policy below:

http://www.uri.edu/controller/policies.html

PAYROLL APPOINTMENTS The University has two distinct payroll systems, the state payroll administered by the State of Rhode Island and the in-house payroll administered by the University. Special care should be taken to be sure that the correct effort code is assigned.

- **01 - Sponsored Research**
- **02 - Sponsored Training**
- **03 - Other Sponsored Activities**
  - **i.** The above three should be equal to the IND COST in the Research Action Notice
- **04 – Instruction** (Teaching, Advising, and Departmental Research)
- **05 – Cost Sharing**
- **13 – Departmental Administration** (Dean’s Offices, Department Chairs, Administrative and Clerical Staff in academic areas charged to state/overhead funds)

- The **State Payroll system** is for classified and non-classified employees with positions numbers assigned to them. The appointment is done by completing a USP-2 form.
- **The University in-house payroll is for Graduate and Undergraduate students**, Teaching Assistants, Graduate Research Assistants and Part time employees etc. All instructions regarding this payroll can be found at:
  
  http://www.uri.edu/ecampus/help_how.html

**Remember that administrative and clerical employees are not normally allowable on federal grants and contracts**
Since some payroll appointments are not approved by G&CA, it is the responsibility of the PI to be sure that they conform to all Federal, State and University regulations. If a disallowance should occur, the disallowed costs will be written off to the department/dean overhead account.

GRADUATE RESEARCH ASSISTANTS  Graduate Research Assistants (GRA) are appointed to the University in house payroll. When a (GRA) is appointed, the PI is also responsible for the payment of the following fringe benefits: Tuition, 20% of the fees and health insurance. Payment of tuition and 20% of the fees is made by completing a Student Tuition and Fee Payment Form (SGA-2) that can be downloaded by navigating to: http://www.uri.edu/ecampus/help_hr.html. Health Insurance payments are automatically charged on a monthly basis as a percent of the GRA payroll using account 5289. Circular OMB A-21 mandates that fringe benefits must follow the same distribution as the stipend paid to GRAs.
- It is the PI's responsibility to be sure that the tuition and fees follow the payroll distribution. Any deviations must be fully explained in the SGA-2 and approved by G&CA.

Please consult latest agreement between URI and the graduate students association.

VIII. Travel

The PI and others traveling on behalf of the University should familiarize themselves with the URI travel policy that can be found by accessing the Controller’s website at: http://www.uri.edu/controller/travel.shtml.

Foreign travel may require agency prior permission before travel takes place. Please consult appropriate agency regulations.

Listed below are excerpts from travel policy:

A. STATE-APPROVED TRAVEL AGENCY
The State of Rhode Island has approved a travel agency that will be responsible to make all travel arrangements including airfare, car rental, ground transportation and hotel reservations for all individuals traveling on state related dollars (state, federal, restricted, etc.) The approved travel agency is:

Short's Travel web information: www.shortstravel.com/uri

Short's Travel phone information: 1-866-498-7436

URI Controller’s URL for travel: http://www.uri.edu/controller/travel.html

All International travel must be processed using State Travel Agency.
Exception: Travel for Candidates and Speakers are not required to go through State Travel Agency, and can be reimbursed for reasonable travel expenditures.

Exception: Domestic Research Travelers have the option to handle own travel and can be reimbursed for reasonable travel expenditures.

**SIGN UP ON THE PORTAL AS SOON AS POSSIBLE:**

www.shortstravel.com/uri

More Information is forthcoming; however some of the new innovative travel solutions that Shortâ€’s Travel will provide:

1. On line booking
2. Ability to speak with Travel Agent 8:30 AM-Midnight Weekdays and 1:00-8:00 PM Weekends
3. Outside of hours listed above use the 24 hour emergency number 1-866-498-7436
4. Tracking of unused tickets
5. On line ability to review itineraries
6. Group travel discounts
7. On line management reports

*Any questions or issues please email Trish at* patriciacasey@uri.edu

**B. TRAVEL ADVANCES**

Travel advances are issued in cases where the travel agency corporate credit cards are not accepted, such as, in foreign countries or in cases where the PI needs cash to purchase supplies or commodities that cannot be purchased via the University purchasing system. If a final TEV accounting for the advance is not submitted to appropriate travel office within 60 days of the official end of the trip, then the amount will be included in the employee W2 as taxable income.

**C. AGENCY ARRANGEMENTS**

An approved travel authorization request (TAR) will be required to confirm travel arrangements made with the approved travel agency. The traveler will be responsible to work with the approved travel agency to make the preliminary arrangements for the travel. Once the preliminary arrangements have been made, the final confirmation will be made based on an approved TAR issued through either the General Accounting Office ï Carlotti Office Building, Kingston Campus, or GSO Bay Campus Accounting Office.

**D. PAYMENTS TO TRAVEL AGENCY**
The travel agency will charge all authorized travel to the University’s travel card, including airfare, train, car rental and hotel. It is the requirement of the traveler to obtain receipts for all travel and attach them to the travel expense voucher (TEV) even if the travel was prepaid using the travel card. This includes and is not limited to the airfare, ground transportation, car rental and hotel.

E. PER DIEM RATES FOR RESEARCH
The General Services Administration of the U. S. Government establishes the meals and incidental expense (M & IE) per diem rates for both foreign and domestic cities. The rates may be obtained on the World Wide Web through the following addresses:

- US General Services Administration (domestic): http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentType=GSA_BASIC&contentId=17943
- Department of State link (foreign): http://aoprals.state.gov/content.asp?content_id=185&menu_id=78
- By accessing the Controller's Website: http://www.uri.edu/controller/travel.html and scrolling down to Helpful Links

F. SUMMARY OF ADMINISTRATIVE PROCEDURE
An employee or non-employee traveling on University business that has been authorized by his/her department director, and Provost or Vice President to travel out of state for business purposes shall use the approved travel agency to procure all transportation and lodging for the business trip. Each traveler must complete the Travel Authorization Request (TAR) prior to the travel. No out-of-state travel will be reimbursed unless an approved TAR is on file. This form is available from the University’s Central Store. The TAR is a document that provides pre-approval of a trip and a request for a travel advance in one form. In addition, if travel is pre-approved, reimbursement requests need not go through the same approval process if final costs are within the estimated amounts. This should allow reimbursement to the traveler to occur as rapidly as possible. When the travelers sign the TAR they are also certifying that they understand the travel policy and will adhere to the travel policy. Make sure that you read the entire travel policy; questions can be emailed or forwarded to any of the Travel Pre-audit Clerks, the Accounting Manager or the Controller.
Failure to comply with the travel policy may result in non-reimbursement of travel expenditures.
After all necessary approvals have been received; the traveler can make any necessary travel arrangements. Conference registrations should be paid directly by the Accounting department. Three (3) copies of the registration form should be forwarded on an Invoice Voucher (A-12) so Accounting can prepay the registration fee. Reference the TAR on the invoice voucher.
If requesting a travel advance in accordance with the travel advance policy, complete the Advance section and check the advance box on the form. The Travel Clerk will process the request for the travel advance. Please be sure to provide the Travel Clerk with at least 10 business days notice to issue the travel advance.
G. TRAVEL EXPENSE VOUCHER-ADMINISTRATIVE PROCEDURES
The URI Travel Expense Voucher (TEV) should be completed by the traveler within 10 days of completing the trip. This form is available in an Excel format and can be obtained either through the website: [http://www.uri.edu/controller/accounting.html](http://www.uri.edu/controller/accounting.html) or from one of the Travel Pre-Audit Clerks or the Accounting Manager at the Kingston campus or the Manager of Accounting at GSO. Once completed, the TEV needs to be reviewed and approved by the authorized individual, sent to the office of Grants and Contracts if the travel is on Sponsored Projects or directly to General Accounting for reimbursement. All original receipts must be attached on an 8 ½ by 11 sheet of paper in order for the TEV to be reimbursed. Any travel expenses that are not properly documented will not be reimbursed.

H. AUTHORIZATION OF ACCOUNTING OFFICE TO MAKE CHANGES
The University’s Controller’s office is responsible to audit and process travel claims in accordance with URI and applicable State and Federal regulations. Items in TEV’s not presented in accordance with regulations or not properly supported by receipts where required will be disallowed.

I. PREPAID EXPENSES AND TEV’S
All expenses from the travel should be itemized on the TEV including those expenses that have been prepaid by the University’s travel card. When it is a prepaid item, please reference the type of payment and indicate “Prepaid” in the Amount column; no dollar amount needs to be reported. All other amounts entered should be for out-of-pocket reimbursable expenses. On the bottom of the TEV is a space where you can enter in any advances. The net amount will be what the University owes the traveler, or what the traveler owes the University.

J. RECEIPTS
All original receipts and related documentation submitted with the TEV must be taped to an 8 ½ by 11 sheet of paper

IX. Purchasing at the University of Rhode Island
The Purchasing Manual can be found at: [http://www.uri.edu/purchasing/manual/](http://www.uri.edu/purchasing/manual/)

X. Post Award Changes
During the life of a federal award it may become necessary for the Principal Investigator to rebudget funds among budget categories or to extend the award period. Most Federal Agencies have given the authority to approve these and other changes to the University under University Prior Approval System (UPAS). This was made possible by the revision of OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education.

- The requests must be well documented to assure that the changes are reasonable and appropriate.
A. The Principal Investigator (PI) may request any of the following actions via UPAS:

1. To create a research Project via a **Dean’s Pledge** up to 90 calendar days prior to the award start date or continuing award, in order to incur necessary expenses. However, any expenses incurred prior to the 90 days of the **Official Starting Date** are the sole responsibility of the department/college, and then will be transferred to the appropriate overhead account.
   - Please attach a detail budget that contains both direct and indirect costs to the form (Exhibit IV) and send it to the Office of Sponsored Project Review (OSPR).

2. To request a **one-time no cost extension** of the expiration date of the award of up to 12 months. The funding agency must be notified with supporting reason in writing, at least 30 days before the expiration date of the award. This one-time extension may not be exercised merely for using unobligated balances. **Send request to OSPR.**

3. **Carry forward of unobligated balances** to subsequent funding periods, unless awarding agency requires prior approval. **Send request to Grant & Contract Accounting (G&CA).**

4. **Re-budgeting of funds** to purchase scientific or special purpose equipment not included in the original agency approved budget. General purpose equipment is normally not allowed unless approved in advance by the sponsoring agency. **Send form (Exhibit V) to G&CA.**

5. **Re-budgeting of funds among direct expense categories**, unless specifically prohibited by the awarding agency or prohibited by OMB Circular A-21. **Send form (Exhibit V) to G&CA.**

6. **Transfer between direct and indirect costs budget** accounts or vice-versa, unless specifically prohibited by the agency. **Send form (Exhibit V) to G&CA.**

**REBUDGETING EXAMPLES:**

When re-budgeting, one must take into consideration the impact on facilities and administrative (F&A) costs, formerly indirect costs. F & A costs are normally applied against all expenses except tuition, equipment and sub-contract costs in excess of $25,000. The examples below will help illustrate:

**Example 1.**

A PI needs an additional $2000 to purchase a piece of equipment, and the funds will come from research supplies. The current URI Research F&A rate is 44%.

Computation: $2,000/1.44 = $1,388.88 or $1,389 (rounded)

By moving $1,389 from supplies, you will also relieve $611 ($1,389 x 44%) from indirect costs. By moving $1,389 from research supplies and $611 from F&A costs, you will have the $2,000 to transfer to the equipment category.

**Example 2.**
A PI needs $2,000 to purchase additional research supplies and the funds are coming from the equipment category.

Computation: $2,000 \times 1.44 = $2,880 from equipment.

When you move funds from a non bearing F&A category (i.e. equipment, tuition, etc.) to an F&A bearing category, you must transfer funds for both categories. Transfer $2,000 to research supplies and $880 to F&A costs.

**B. PROCEDURES FOR UNIVERSITY APPROVAL UNDER UPAS**

- Principal Investigators should complete and sign the appropriate request before securing the signature of the Dean or Dean’s designee when appropriate. Each request must be documented to include a detailed justification explaining the reason for the change.
- The request is then forwarded to the Office of Sponsored Projects Review (OSPR) for X.A.1 and 2 for review and approval. All other requests go to G:\&CA. Each request will be reviewed for compliance with regulations, policies, and procedures of University, state and awarding agency.
- Once the request has been approved, OSPR will forward all paperwork along with a Research Action Notice (RAN), where appropriate, to the Office of Grant & Contract Accounting where the grant database will be updated to reflect the changes.
- For requests going directly to G&CA, they will be reviewed and if approved the grant data base will be updated. If not approved, the request will be returned to the Principal Investigator.
- Principal Investigators should refer to the specific grant regulations that may be attached to the RAN for restrictions that might be placed on post-award changes by the awarding agency.

**C. Items Normally Requiring Agency Prior approval**

1. Change in scope or the objective of the project or program.
2. Change in key personnel specified in the application or award document.
3. The absence for more than three months or 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.
4. The need for additional federal funding.
5. The transfer of funds allotted for training expenses (direct payments to trainees) to other categories of expense.
6. Sub-awarding or sub-contracting any significant portion of work, unless approved in the original award.
7. Re-budgeting among direct cost categories for awards in which the Federal share of the project exceeds $100,000 and the cumulative amount of such transfers exceeds or is expected to exceed 10% of the total budget as last approved by the federal awarding agency.

*Please consult the Federal Agency link regarding the above issues by clicking:*

[http://www.uri.edu/controller/grant_contract.html](http://www.uri.edu/controller/grant_contract.html)
D. Requesting Changes from the Sponsor Agency

The Principal Investigator writes a letter to the appropriate agency official outlining in detail the nature of the change, the justification for the change, the grant/contract number and the beginning and ending date of the award. The letter must be countersigned by the Director of Sponsored Projects Review, who will review and approve each request. Upon approval the request will be forwarded to the appropriate agency. Once the approved request is received by OSPR, a RAN will be issued to both the PI and G&CA who will update the grant database.

E. Request For No Cost Extension from Sponsor

A no cost extension might be required when the PI needs more time to complete the project. *Award regulations should be consulted in all cases.*

- The request should stress the need for additional time to complete the project, not the fact that there might be funds remaining to be spent.
- Request for first time federal no cost extensions may be approved by OSPR.
- Second requests must always be addressed and approved by the Sponsor.
- Letters requesting no cost extensions should be sent to the OSPR at least 30 days before the expiration of the project.
- The letter should stress the need for the extension in scientific terms and should also give an overview of the use of the remaining funds.
- The letter should be countersigned by the director of OSPR and sent to the sponsor for approval.
- Upon receipt of the approval the OSPR will create a new RAN which will be forwarded to the PI and G&CA where the Grant database will be updated.

XI. Program Income (Policy 97-06)

Program Income is the gross income generated as a direct result of the award. Normally such income is included in the budget and its treatment is outlined in the award regulations. A separate project should be created as required by the sponsor and its income spent according to the sponsor’s wishes. Please refer to the above policy for complete instructions. Please refer to the complete policy below:

http://www.uri.edu/controller/policies.html

XII. Cost Transfers (Policy #97-04)

Cost transfers is a process to correct or transfer expenditures for salaries or operating costs from one sponsored project to another or another cost center. It is the responsibility of the PI to make sure transfers are processed promptly after the error is discovered and within 90 days of the original charge. Cost transfers are the most common items reviewed and questioned by auditors. The federal circular OMB A-21 defines improper transfers as: *“Any costs allocable to a particular sponsored agreement under the standards provided in this Circular may not be shifted to other sponsored agreements 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.”

The transfers must be approved by the G&CA and processed via the original department that processed the original expenses. Consult the Payroll and A/P departments for adjustment procedures.

- Any cost transfers submitted after 90 days of the original charge, must be approved by the University Controller. A written justification must be submitted with the transfer, and outline the reasons for the transfer and the lateness.
- The only adjustment that is processed in G&CA is an F&A adjustment.

Please refer to the complete policy at: http://www.uri.edu/controller/policies.html

XIII. Over Expended Projects

The PI has the responsibility to manage the award within the approved budget and sponsor’s regulations. If receivables remain uncollected at the end of the project because of the following circumstances:

- Dean’s Pledge expenses not allowed by award restrictions
- The principal investigator does not fulfill the terms of the award
- The award is overspent.

Grant and Contract Accounting will E-mail the P.I. and Business Manager a deficit/write off notice (Exhibit IV). If the form is not returned in the prescribed time, G&CA will write off the deficit to the college and department where the F&A was originally distributed. Please refer to Cost Transfer policy at:

XIV. Time and Effort Reporting

Under circular OMB A-21, the University is required to provide detail records of time/effort spent by the faculty, staff, graduate/undergraduate students on activities such as instruction, departmental administration, sponsored research, training and other sponsored activities, etc. The Payroll department sends reports to be certified by the PIs, Department Chairs, etc. every two pay-periods for classified employees and every six months for non-classified staff and faculty as well as employees paid on the University in-house payroll. These reports have to be provided to the federal auditors during periodic audits to show that work performed benefited the projects charged. This process should be taken seriously by the all employees and the forms should be returned in a timely manner.

- To confirm that distribution of activity represents a reasonable estimate of the work performed by the employee during the period outlined on the report, the record for each employee will include:
  - The signature of the employee or of a person having direct knowledge of the work, confirming that the record of activities allocable as direct costs of each sponsored agreement is appropriate.
If the PI does not agree with the effort report, changes must be requested in a timely manner from the payroll office by submitting adjustment payroll forms.

For a complete copy of the effort users manual navigate to: http://www.uri.edu/controller/grant_contract.html

**XV. Change or Absence of Principal Investigator (OMB A-110)**

If the PI leaves URI, is absent for more than three months or the time devoted to the project is reduced by more than 25%, then the federal agency must be notified in writing. (OMB A-110 C.25.3) If for any reason there is a change in PI, the department chair in conjunction with the PI if possible, should notify the agency in writing of the upcoming change. The letter should explain the reason for the change, the name of the new PI, his/her qualifications and attach their curriculum vitae. The agency may issue a new award letter or continue the existing award. Please navigate to Circulars at the URL below: http://www.whitehouse.gov/omb/circulars/a110/a110.html

**XVI. Change in Grantee Institution (OMB A-110)**

Principal investigators who decide to leave the University may be allowed to transfer the research to a new institution. The PI is advised to contact the agency well in advance and request transfer procedures and forms. These forms must be signed by the proper University authorities. If the transfer of equipment is involved, the PI should contact the University Property Office (4-2379) for the preparation of paperwork required for the transfer.

**XVII. Billing/Receivables**

The office of Grant & Contract Accounting is primarily responsible for the billing and collection of research receivables. The method of billing is dictated by the sponsor. The University uses the following methods: Letter of Credit, EDI, University Invoices, State of RI Invoices and others. The normal billing process takes place on a monthly basis or as required by the sponsor. Some of the awards are required to be billed when tasks or milestones are met by the PI. It is the responsibility of the PI to notify in writing the appropriate accountant in G&CA that the task or milestone has been met. Then, G&CA will bill the sponsor for the predetermined amount.

Please refer to the Management of Research receivables at: http://www.uri.edu/controller/policies.html

**XVIII. Closeout Process**

The University has to follow a fairly rigid closeout process as outlined by Circular OMB A-110. Therefore the following tasks must be adhered to in order to close federal awards in a timely manner and submit the final report with the 90 days after the end date of the award.
Some State or Private agencies may have more stringent closeout process, be sure to consult award regulations.

- G&CA will E-Mail the PI a Pre-Closing notice (Exhibit VII) 30-60 days before the award is due to end as a reminder to:
  - Process payroll transfer if necessary
  - Submit all Invoices to A/P department before end date
  - Cancel all outstanding encumbrances if wrong/not needed
  - Process any other outstanding items such as transfer employees to another project
  - Process any outstanding travel
  - Follow up on Subcontracts and make sure invoices, technical and cost sharing reports are submitted in a timely manner.
  - Request a time extension if required (30 days before end date)

Once the Project is ready to be closed, the responsible accountant in G&CA will E-Mail a Closing notice that the PI is required to sign and send back. If the Project has a deficit then the notice will contain the amount of the deficit that needs to be written off the dean/department F&A account. The PI is required to respond within 30 days and provide the chart field string where the deficit will be transferred to. If a response is not received in 30 days, then the deficit will be transferred to the dean/department chart field string that received the overhead. This is necessary because the University is required to close the award within 90 days and collect all outstanding funds.

**XIX. OMB Circulars A-21 and A-110**

Circular OMB A-21 establishes principles for determining the costs applicable to grants, contracts, and other agreements with educational institutions.

Circular OMB A-110 sets forth standards for obtaining consistency and uniformity among Federal agencies in the administration of grants and agreements with institutions of higher education.

Principal Investigators and others who manage Federal sponsored projects should familiarize themselves with the above circulars that can be found at:


**XX. PeopleSoft Grant System Reports**

There are two ways to access financial information in the PeopleSoft Grant system:

- The first via the **report manager**. This contains reports that are run periodically, and includes a project summary, a project detail, an award summary, an open commitment report, cost sharing/match report and month end summary and details.
  - The procedures to access the above reports are on the URI E-Campus website:
Below are samples of reports that can be viewed via the report manager:

Project Summary

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Revised Budget</th>
<th>Current Month</th>
<th>Fiscal Year</th>
<th>Project To Date</th>
<th>Project To Date Open</th>
<th>Commitments</th>
<th>Balance Available</th>
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<tr>
<td><strong>MTDC Costs</strong></td>
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<tr>
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Project Summary

University of Rhode Island
Project Expense Actual Summary
As of Date: June 16, 2005
Project Date: 2004-01-01 to 2006-06-30

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Open Commitments
The second is via Commitment Control. This gives real time information and should be used to check for budget availability.

- The procedures to access the above reports are on the URI E-Campus website: [http://www.uri.edu/ecampus/help_fa.html](http://www.uri.edu/ecampus/help_fa.html)
  - Select Grants – User Procedures

Below is a sample of a report that can be viewed for Commitment Control:

XXI. Federal Agencies Websites

A list of federal agencies websites can be found at: [http://www.uri.edu/controller/policies.html](http://www.uri.edu/controller/policies.html)
Exhibits

I. Research Action Notice

The University of Rhode Island
The Research Office/Sponsored Projects Review/874-5138

RESEARCH ACTION NOTICE

<table>
<thead>
<tr>
<th>URI ACCT. NO.</th>
<th>0000700</th>
<th>URI LOG NO.</th>
<th>0304-0802</th>
<th>DATE</th>
<th>02/27/05</th>
</tr>
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</table>

<table>
<thead>
<tr>
<th>PI NAME</th>
<th>PHONE</th>
<th>COLLEGE</th>
<th>DEPARTMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>SMITH, ROSE</td>
<td>4059</td>
<td>GSO</td>
<td>GSO</td>
</tr>
<tr>
<td>JONES, JANE</td>
<td>1376</td>
<td>GSO</td>
<td>GSO</td>
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</tbody>
</table>

AGENCY EPA

AGENCY NAME EPA

MOD/

AGENCY NO. 1122344

PRIME SPONSOR

AGENCY REQUIRES

SUBAGENCY

SUB-SUBAGENCY

COST-SHARE/MATCHING

DEP CODE 2800 / OCEANOGRAPHY

LOCATION 1 / ON CAMPUS

CON/GRNT G / RESEARCH GRANT

FLD STDY 33 / ENVIRONMENTAL SCIENCES - OCEANOGRAPHY

FUND SRC A / FEDERAL GOVERNMENT

IND COST #1 0001 #2 0910 / SPONSORED RESEARCH

TITLE OF PROJECT

ENVIRONMENTAL SCIENCES RESEARCH PROGRAM

===================================================================

<table>
<thead>
<tr>
<th>ACTION</th>
<th>BUDGET PERIOD</th>
<th>PROJECT PERIOD</th>
</tr>
</thead>
<tbody>
<tr>
<td>TYPE OF ACTION</td>
<td>AMOUNT #</td>
<td>BEGIN</td>
</tr>
<tr>
<td>NEW AWARD</td>
<td>$70000.00</td>
<td>02/14/05</td>
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CUMULATIVE AWARD $70000.00

AWD# 01380
Ledger 5 # 540497
Project 0000523 Chartfield 500-2100-0000-000052

29
## II. Budget Conversion Table

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>Description</th>
<th>Budget-Check</th>
<th>Expense Accounts</th>
<th>Ranges</th>
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<tr>
<td>PERSONNEL EXPENSES</td>
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<tr>
<td>OPRSR</td>
<td>SENIOR PERSONNEL (PT-60PI)</td>
<td>PER52</td>
<td>5206-5235</td>
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<td>OTHER SENIOR PERSONNEL</td>
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<td>5241-5265</td>
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<td>OTRPROF</td>
<td>OTHER PROFESSIONALS</td>
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<td>5254-5266</td>
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<td>OTRERS</td>
<td>OTHER PERSONNEL</td>
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<td>CLERK</td>
<td>SECRETARIAL/CLERICAL</td>
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<td>STPOTH</td>
<td>STIPENDS OTHER</td>
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<td>SUMRES</td>
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<td>UNDERGRADUATE STUDENTS</td>
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<td>GRAD-RESEARCH ASST.</td>
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<td>POST DOCTORATE</td>
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<tr>
<th>FRINGE</th>
<th>FRINGE BENEFITS</th>
<th>FRING2</th>
<th>5217-5218, 5228-5238</th>
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<tr>
<td>OPERATING EXPENSES</td>
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<td>SUPL</td>
<td>RESEARCH SUPPLIES</td>
<td>OPER2</td>
<td>5333</td>
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<tr>
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<td>OTHER EXPENSES</td>
<td>OPER2</td>
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<td>PBLCTN</td>
<td>PUBLICATION/DISSEMINATION</td>
<td>OPER2</td>
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<td>SUB&lt;20</td>
<td>SUB-CONTRACT &lt; 25K</td>
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<td>SUB&gt;25</td>
<td>SUB-CONTRACT &gt; 25K</td>
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<td>POSTAGE/EXPRESS MAIL</td>
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<td>OFFXP</td>
<td>OFFICE EXPENSE</td>
<td>OFFEXP</td>
<td>5523</td>
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<td>DUES</td>
<td>DUES AND SUBSCRIPTIONS</td>
<td>DUES</td>
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<td>AUTOM</td>
<td>AUTO MAINTENANCE</td>
<td>AUTO</td>
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<td>TUITIO</td>
<td>TUITION</td>
<td>SCHOL2</td>
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<td>EQUIP</td>
<td>CAPITAL EQUIPMENT &gt;55K</td>
<td>CAP2</td>
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<td>DOTRAN</td>
<td>DOMESTIC TRAVEL</td>
<td>OTRVL</td>
<td>5741-5746</td>
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<tr>
<td>FOTRAN</td>
<td>FOREIGN TRAVEL</td>
<td>FORVL</td>
<td>5745-5746</td>
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<tr>
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<td>DOMESTIC TRAVEL NO F&amp;A</td>
<td>DOTRVLNOFA</td>
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<td>ALTERNATION/RENOVATIONS &gt;50K</td>
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<td>PTSTIP</td>
<td>PARTICIPANTS STIPENDS</td>
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<td>TEACH-FELL</td>
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<td>FOREIGN ADVANCES</td>
<td>FORN-ADV</td>
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</table>
III. HR Account Code Create/Modify Request

Grant and Contract Accounting

HR Account Code Create/Modify Request
For Grant & Match Accounts with Internal Payroll Expenses Only

Completion of this form in a timely manner will allow use of the appropriate account codes in the HR system and minimize payroll adjustments for departments.

a. **Action**
   - [ ] Create
   - [ ] Modify
   - [X] Direct Charge
   - [ ] Commitment Accounting
   - [X] Correct Account Code
   - [ ] Extend/Change end date
   - [ ] Add Match Account Code
   - [ ] Other

   PI Name: __________________________
   Award #: __________________________
   Effort Code: __________________________

   Start Date: mm/dd/yyyy
   End Date: mm/dd/yyyy
   Time Extension End Date: mm/dd/yyyy

Start Date for Corrected Account Code mm/dd/yyyy
(Budget Office Use Only)

b. **Chartfield Mapping and Account Information:**

<table>
<thead>
<tr>
<th>Grant</th>
<th>Fund</th>
<th>Dept</th>
<th>Program</th>
<th>Project</th>
<th>Account</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>500</td>
<td></td>
<td>0000</td>
<td></td>
<td>0000</td>
</tr>
</tbody>
</table>

Speedtype #

Description of Grant

- **Check if Match Required:**

- **Match 1**
  - Fund: 100
  - Dept: ____________
  - Program: ____________
  - Project: ____________
  - Account: 0000

  Speedtype #
  Match for Project #

- **Match 2**
  - Fund: 100
  - Dept: ____________
  - Program: ____________
  - Project: ____________
  - Account: 0000

  Speedtype #
  Match for Project #

- **Match 3**
  - Fund: 100
  - Dept: ____________
  - Program: ____________
  - Project: ____________
  - Account: 0000

  Speedtype #
  Match for Project #

Comments:
Authorization to execute the indicated account action(s) in the PeopleSoft HR system is given by:

**Name:** __________________________
**Phone:** __________________________
**Date:** mm/dd/yyyy

E-mail completed form to the Budget Office

Budget Office completed by:

**Name:** __________________________
**Date:** mm/dd/yyyy
IV. Dean’s Pledge

To: Vice Provost for Research, Graduate Studies and Outreach
Research Office
70 Lower College Road

From: __________________________________________
_____________________________________________
_____________________________________________

Date: __________________________

DEAN’S PLEDGE

A cognizant official of the funding agency has assured me that funding for the project identified below will be made available to the University. Please process this request for account activation prior to receipt of the actual award. In the event that the award is not made, then unrestricted funds from ____________________________

(Name of College or Unit)
will be made available in an amount not to exceed $______________ to offset expenditures.

<table>
<thead>
<tr>
<th>Principal Investigator:</th>
<th>College/Department:</th>
<th>Phone:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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<table>
<thead>
<tr>
<th>Project Title:</th>
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</table>

<table>
<thead>
<tr>
<th>Sponsoring Agency:</th>
<th>URI Log No:</th>
<th>URI Account No (if any):</th>
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<table>
<thead>
<tr>
<th>Expended Amount of Award:</th>
<th>Expected Date of Award Receipt:</th>
<th>Agency Award Start Date:</th>
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</table>

<table>
<thead>
<tr>
<th>Begin Date of Pledge:</th>
<th>End Date of Pledge:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Signed: __________________________

Approved: ______________________

Note to Principal Investigator: Please attach a copy of the project budget and any correspondence from the funding agency pertaining to the status of the award. Also attach your budget for the amount being pledged.
V. Request for Re-budgeting

University of Rhode Island
Request for Rebudgeting of Research Account

<table>
<thead>
<tr>
<th>Principal Investigator</th>
<th>From</th>
<th>FAX</th>
<th>Email</th>
<th>College</th>
<th>Title of Project</th>
<th>Agency</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Fund</th>
<th>Dept</th>
<th>Program</th>
<th>Project</th>
<th>Award #</th>
</tr>
</thead>
<tbody>
<tr>
<td>500</td>
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<td></td>
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<table>
<thead>
<tr>
<th>From</th>
<th>To</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account and/or Budget Categories</td>
<td>Amount</td>
</tr>
<tr>
<td>Account and/or Budget Categories</td>
<td>Amount</td>
</tr>
<tr>
<td>---</td>
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<td>---</td>
<td>---</td>
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<td>---</td>
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</tr>
</tbody>
</table>

Totals: -

Explanation:  
(optional)  

I CERTIFY that this request is consistent with the proper realization of the goals of the project, with the terms and conditions of the grant, and represents effective utilization of resources.

I FURTHER CERTIFY that this request does not constitute or involve:

a) a change in the scope of the work
b) an establishment of relationship to other projects
c) contractual arrangements not specifically approved by the granting agency
d) rearrangement or alteration of University facilities
e) a change in the level of effort or change in PI
f) a rebudgeting of funds originally earmarked for participant or trainee support
g) a rebudgeting specifically prohibited by the grant's special conditions
h) a rebudgeting leading to activities not related to the grant's scope of work
i) purchase of equipment, not originally budgeted in excess of $5,000

Authorized Signature: ___________________________ Date: ____________

Budget Entry Processed by: ___________________________ Date: ____________

Form SC-46 (Rebudget) 2/18/2005
VI. Third Party Cost Sharing

The University of Rhode Island

Statement of University/Industry/Government/School/Citizen Cost Sharing

<table>
<thead>
<tr>
<th>URI Project Number:</th>
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</thead>
<tbody>
<tr>
<td>I have contributed to the URI Research Program (name of project):</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Name (please print):</th>
<th>Title:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of firm/agency/group:</td>
<td></td>
</tr>
<tr>
<td>Address:</td>
<td></td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Type of contribution:</th>
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</table>

| Description of equipment/service/vessel involved: |

<table>
<thead>
<tr>
<th>Value of equipment/service/vessel time:</th>
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</thead>
<tbody>
<tr>
<td>Dates involved:</td>
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<tr>
<td>Number of hours/days:</td>
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</table>

<table>
<thead>
<tr>
<th>Comments:</th>
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</thead>
</table>

Please return completed statement of cost sharing to

<table>
<thead>
<tr>
<th>Attn:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant &amp; Contract Accounting</td>
</tr>
<tr>
<td>70 Lower College Road</td>
</tr>
<tr>
<td>Kingston, RI 02881-0011</td>
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</table>

For Grant & Contract Accounting use: FY

Form No. GC-05 02/02/05
VII. Closeout Notice

University of Rhode Island
Grant and Contract Accounting

- **PRE-CLOSING NOTICE**
- **DEFICIT NOTICE**
- **AUTHORIZATION TO CLOSE**
- **AUTHORIZATION TO CLOSE AND TRANSFER**

<table>
<thead>
<tr>
<th>TO:</th>
<th>Email:</th>
<th>Telephone:</th>
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<tbody>
<tr>
<td>(Principal Investigator)</td>
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<table>
<thead>
<tr>
<th>TO:</th>
<th>Email:</th>
<th>Telephone:</th>
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<tbody>
<tr>
<td>(College Business Manager)</td>
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<table>
<thead>
<tr>
<th>FROM:</th>
<th>Email:</th>
<th>Telephone:</th>
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<tr>
<td>(Grant Accountant)</td>
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<table>
<thead>
<tr>
<th>DATE:</th>
</tr>
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<table>
<thead>
<tr>
<th>PROJECT:</th>
<th>Charfield No.</th>
<th>End Date</th>
<th>Sponsoring Agency</th>
</tr>
</thead>
</table>

**PRE-CLOSING NOTICE REMINDER**
1. All encumbrances (payroll and purchasing/accounts payable) must be liquidated and invoices paid for within 30 days of the project and date. If so, it will be necessary to charge the college overhead and unbalance.
2. If any personnel are still charged to the above project, they must be transferred to another funding source.
3. Please inform any cost centers (Central Mail, Telephone, Copy Center, Computer, etc.) that the project will expire as of the above-mentioned date.
4. If any other transfers are necessary, they must be made prior to the project and date.
5. If an extension to the project has been requested, please contact the above grant accountant.
6. Any reports that the principal investigator is responsible for submitting should be completed in a timely manner.

**DEFICIT NOTICE**

The Deficit Balance is $____ of _____.

**AUTHORIZATION TO:**
- **CLOSE**
- **TRANSFER DEFICIT**
- **CLOSE & TRANSFER DEFICIT**

I (we) agree that the figures on this project are accurate and final. We authorize the transfer of the deficit expenditures in the amount of $____ (total deficit not of indirect) to the college’s overhead chartfield string number(s):

<table>
<thead>
<tr>
<th>% to</th>
<th>FUND</th>
<th>DEPT</th>
<th>PROGRAM</th>
</tr>
</thead>
<tbody>
<tr>
<td>(and)</td>
<td>% to</td>
<td>FUND</td>
<td>DEPT</td>
</tr>
</tbody>
</table>

(If additional space is needed for chartfield string numbers, please write them on the back of this form)

Signature of Principal Investigator: ___________ Date: ___________

For Deficit Transfers Only:

Signature of College Business Manager: ___________ Date: ___________

If a reply is not received within 30 days from the above date, the project will be closed and any deficits will be charged to the college overhead distribution chartfield string number(s) (please verify that the chartfield string number(s) that your are using have enough funds to cover the deficit). This is necessary since we are required to close the project and submit final fiscal reports within 90 days of the project end date.

If you disagree with our records, please contact the above grant accountant to discuss any problems.

If you agree with our records, your project will be closed immediately and a final fiscal report sent to the agency, if required.

Please return signed hard copy to the grant accountant at address in the box checked below (do not email):

- Grant & Contract Accounting, 70 Lower College Road, Kingston, RI 02881.
- 0300 Grant & Contract Accounting, Fish Building, Narragansett, RI 03882. Thank you.

Form #GC-01 (Close/Deficit Notice) Revised 01/23/2005