

# OSPA Updates

December 2008

## Starting January 1

We will be requesting a copy of the statement of work or project narrative (draft) in addition to the guidelines, budget and budget narrative and subcontract documentation. Being able to review the guidelines and narrative will allow us to better assist you. Please contact [ospa-proposals@iastate.edu](mailto:ospa-proposals@iastate.edu) with questions.

## Reminder: America COMPETES Act

*ACA was signed into law on August 9, 2007*

The America COMPETES Act, which, among other things, requires NSF to establish standards for training in the Responsible Conduct of Research (RCR) for undergraduates, graduate students and postdocs engaged in NSF funded research.

"Each proposal that requests funding to support postdoctoral researchers must include, as a separate section within the 15-page project description, a description of the mentoring activities that will be provided for such individuals." Grant Proposal Guide, Chapter II. Section C.2d(i), Project Description

Grant Proposal Guide: [http://www.nsf.gov/pubs/policydocs/pappguide/nsf09\\_1/qpg\\_index.jsp](http://www.nsf.gov/pubs/policydocs/pappguide/nsf09_1/qpg_index.jsp)

## Micorsoft Office 2007 not supported by Fastlane

<https://www.fastlane.nsf.gov/fastlane.jsp>

Microsoft Office 2007 file types are currently not supported by FastLane. For the Microsoft Word 2007 .docx, there are two ways to upload the files:

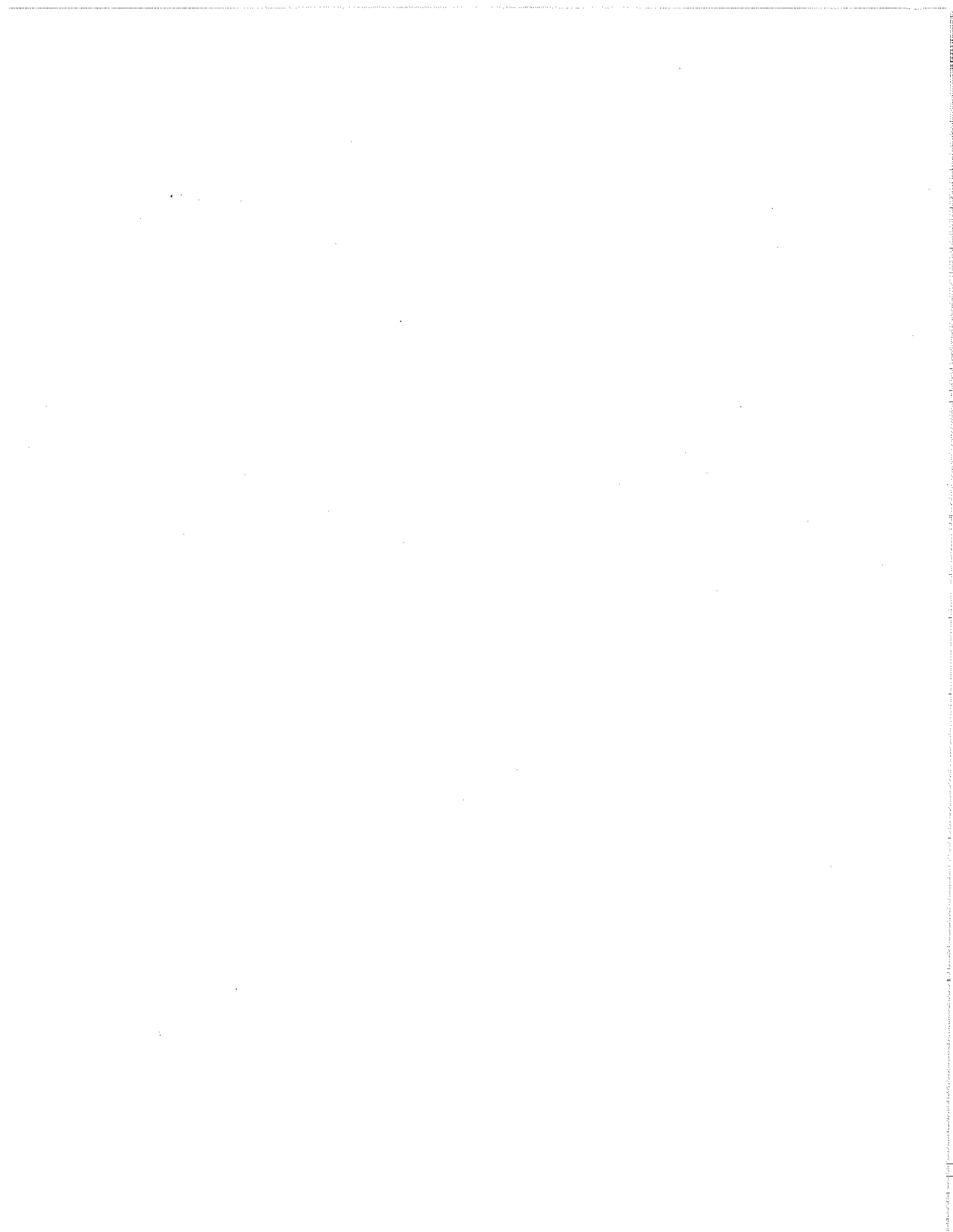
1. Use the File, Save As option to save the file as Word 97-2003 .doc file type. Use this approach only for basic documents, without equations, graphics, etc, which may be lost in the conversion. Continue with your file transfer in FastLane using the .doc file.
2. Users with the full version of Adobe Acrobat 8.0 Professional can convert files directly from Microsoft Office 2007 .docx to PDF. Continue with your file transfer in FastLane using the PDF file.

## NIH Transition Schedule

| Grant type  | FINAL PureEdge Submission Date | First Adobe Submission Date |
|---|--------------------------------|-----------------------------|
| C06/UC6, R18/U18, R25, Gs, S11, S21, S22, SC1, SC2, SC3 | 9/25/2008                      | 1/7/2009 (AIDS)             |
| R15   | 10/25/2008                     | 1/7/2009 (AIDS)             |
| R01   | 11/5/2008                      | 1/7/2009 (AIDS)             |
| R03, R21, R33, R21/R33, R34, R36                        | 11/16/2008                     | 1/7/2009 (AIDS)             |
| R13/U13   | 1/7/2009 (AIDS)                | 4/12/2009                   |
| R41, R42, R43, R44                                      | 1/7/2009 (AIDS)                | 4/5/2009                    |

## UPCOMING

- 12/10** NANO: Grants.gov Transition to Adobe  
1034 Black
- 2/19** Grant Coordinator Meeting  
South Ballroom, Memorial Union
- 5/21** Grant Coordinator Meeting  
Gallery, Memorial Union



**GRANT COORDINATOR MEETING 12/4/08  
SPONSORED PROGRAMS ACCOUNTING (SPA)**

**ADVANCES – TYPES AND PROCEDURES**

There are five different types of advances that may be utilized by sponsored program projects:

- Travel advances to ISU employees
- Travel advances to non-employees
- Petty cash advances
- Non-travel project advances to ISU employees
- Advances to foreign subcontractors or foreign individuals

**Travel Advances to ISU Employees (Including Student Employees)**

Advances for foreign travel may be requested by all employees. Only graduate student employees should request travel advances for domestic travel.

- ISU Voucher prepared with Cash Advance/Payroll Authorization form attached
- Advance charged to account 207-00-21 using class code 914-00
- Traveler must enter expenses in the Employee Reimbursement System within 10 days of trip completion to clear advance
- If advanced amount exceeds actual travel expenses, the employee should send a personal check to the Treasurer's Office to pay the difference (the check needs to be applied to the traveler's Accounts Receivable account rather than through the Deposits Online system)
- Past-due travel advances are subject to finance charges and payroll deductions

**Travel Advances to Non-Employees**

Advances for non-employee travel may be requested for domestic or foreign travel.

- ISU Voucher prepared with Cash Advance Authorization for Non-Employee form attached
- Advance charged to account 207-00-33 using class code 914-00
- Department Head guarantees advance repayment with departmental funds
- Department agrees to account for advance within 30 days of trip completion
- Honorarium or Expense Voucher prepared to charge expenses and clear advance
- Use class codes 241-80 (domestic) or 241-90 (foreign) for travel expenses and credit account 207-00-33 with class code 914-00 with a negative amount for clearing advance
- Non-employee travel advances are not charged through Accounts Receivable
- Past-due non-employee travel advances will be withdrawn from departmental funds

**Petty Cash Advances**

Departments may request an advance for a petty cash fund for making change or for small dollar purchases where a Purchasing Card cannot be utilized.

- ISU Voucher prepared to receive a check payable to the petty cash custodian
- DME prepared to receive funds in cash at the Treasurer's Office
- Either form should indicate the department making the request, amount, purpose of the fund, custodian, and the location where the fund will be kept

- Advance will be charged to a 907 account using class code 915-00
- If adding to an existing petty cash fund, use the existing 907-xx-xx account on the form
- If new petty cash fund is being requested, leave fund account blank and the Accounting Office will set up a 907 account for your department
- An entry on the Petty Cash Voucher form is to be completed for every transaction disbursed
- Petty cash funds should be replenished every 30 days
- Replenishment can be made either in cash (DME) or by check (ISU Voucher)
- Replenishments must be charged to departmental funds rather than the 907 account
- The amount of cash on hand plus the amount of un-reimbursed disbursements must equal the amount of the advance at all times
- Custodian will certify existence of petty cash each year
- If petty cash advance is no longer needed, the balance should be deposited into the 907 account

### **Non-Travel Project Advances to ISU Employees**

Advances for non-travel project expenditures may be requested for work in foreign countries where Purchasing Cards cannot be utilized.

- ISU Voucher prepared with Cash Advance Authorization For Sponsored Projects attached
- Advance charged to sponsored project 4xx account using class code 916-00
- A listing of estimated project expenditures should be attached to the ISU Voucher
- Advances will be limited to cash needs for a 3 month period or less
- Department Head guarantees advance repayment with departmental funds
- Department agrees to account for advance within 30 days of trip completion
- ISU Voucher prepared to charge expenses and clear advance
- Use appropriate class codes for project expenses and class code 916-00 with negative amount for clearing advance
- Certain types of expenditures may need Purchasing Department's approval before funds are advanced
- Past-due advances may be withdrawn from departmental funds

### **Advances to Foreign Subcontractors or Foreign Individuals**

Funds are advanced to foreign subcontractors when advance language is written into the subagreement by OSPA. On projects with foreign activities, funds may also be advanced to an ISU Coordinator (non-employee) or entity working on the award where a PSA agreement from Purchasing has been established.

- Funds will not be advanced without an agreement (subagreement or PSA) in place
- As a general rule, we do not advance funds to domestic entities
- Advance charged to 4xx account using class code 916-00
- For -23 POs, SPA will complete the paperwork to advance funds to the subcontractor after receiving approval from the PI
- For -23 POs, SPA will complete the paperwork to clear the advance to the subcontractor after receiving an invoice from the subcontractor and obtaining approval from the PI

- For PSAs, the department will prepare an ISU Voucher to advance funds via check or DME to wire advanced funds
- For PSAs, the department will prepare an ISU Voucher to charge expenses using appropriate class codes and use class code 916-00 with a negative amount for clearing advance

Additional information on advances can be obtained on the Controller's Department website or by contacting your Sponsored Programs Accountant.

## **GRADUATE STUDENT FELLOWSHIPS**

Various Federal agencies fund fellowships for graduate students. The IRS defines a fellowship as an amount paid for the benefit of an individual to aid in the pursuit of study or research. Stipend payments for fellowships may be made through Payroll or the Accounting Office depending on the circumstances. Departments frequently treat fellowships as employee compensation through Payroll so that the graduate student receives reduced tuition fees and health insurance. Some federal agencies do not allow fringe benefits to be paid from fellowship funding. In these cases, the department ends up being responsible for these fringe benefit costs. When completing proposal applications for fellowships, please review the proposal announcement and agency guidelines to determine the allowability of fringe benefits so that your department is not surprised when the funding is received.

If you have questions concerning the appropriate payment method for a fellowship, please contact Bill Cahill or Becky Musselman.

## **DEPARTMENTAL REVIEWS – FISCAL COMPLIANCE INITIATIVE**

Sponsored Programs Accounting, as part of our Fiscal Compliance Monitoring initiative, will be visiting departments on campus for Departmental Reviews.

As part of the fiscal responsibility of departments, Principal Investigators and administering departments are responsible for the allowability and appropriateness of all expenditures on sponsored programs accounts. At Grant Coordinator Meetings and in the SPECS program, SPA provides training on the fiscal responsibilities of departments and provides guidance on the administration of sponsored programs. The Departmental Reviews will be taking a look at how the individual department administers its sponsored programs in accordance with the fiscal guidance provided by SPA.

The first part of the Departmental Review consists of a Departmental Review Questionnaire that will be sent out to some Department Chairs for completion. Departments will then be selected for review and Jeanne Vande Voort from SPA will be coming out to the department to visit with the departmental administrators to learn more about how sponsored programs are administered in their area.

This review will be focused on federally sponsored programs in areas that may be more high risk in nature. Transaction testing will be performed and departmental transaction records will be reviewed. The goal of the Departmental Reviews is to educate departments on proper administration of sponsored programs and to pass on best administrative practices for sponsored programs.

## **NSF – REVISIONS TO PI/SENIOR PROJECT PERSONNEL SALARY POLICY**

The National Science Foundation has issued a revised Proposal and Award Policies and Procedures Guide (PAPPG) effective for proposals submitted on or after January 5, 2009. The section on Salaries and Wages has undergone a major revision of NSF's salary reimbursement policy. As a general policy, NSF will now limit salary compensation for PIs and senior project personnel to no more than two months of their regular salary in any one year. This limit includes salary compensation received from all NSF-funded grants, including flow-through agreements. This change moves away from the concept of summer salary and allows for reimbursement of two months of salary per year whenever appropriate during the year. Salary should be charged as actual effort is incurred. NSF does allow for exceptions to the two-month rule, but any compensation exceeding this limit must be disclosed in the proposal budget with appropriate justification and be specifically approved in the award notice.

It is important for departments to understand the impact this policy change will have on summer compensation and that ISU faculty understand the implications. SPA anticipates that more salary savings will be generated during the year for PIs with NSF awards received from proposals submitted on or after January 5, 2009. It would only be appropriate to fund a PI at 100% on an NSF grant for a given summer month if his effort is 100% on the NSF project for that summer month.

## **DIRECT COSTING – PROPORTIONAL BENEFIT RULE**

Section IV of ISU's Sponsored Programs Costing Policy is inserted below:

### **IV. Distribution of Direct Costs Between Two or More Grants or Contracts**

OMB Circular A-21 provides two methods for allocating an allowable direct cost to two or more grants.

*OMB Circular A-21, Section C.4.d.(3), states:*

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 the costs may be allocated or transferred to benefited projects on any reasonable basis...

#### **A. The Proportional Benefit Rule**

The proportional benefit rule applies when it is possible to determine the proportional benefit of the cost to each project. The cost is allocated according to the proportion of benefit provided to each project. For example, the cost of lab supplies might be allocated based upon the quantity used (or planned to be used) on each project.

#### **B. The Interrelationship Rule**

The interrelationship rule applies when it is not possible to determine the proportional benefit to each project because of the interrelationship of the work involved. The cost is distributed on any reasonable basis because the proportional benefit cannot be quantified and identified to the individual projects. For example, the cost of lab supplies might be allocated based upon the allocation of employee salaries to each project.

**In essence, costs that benefit multiple projects may not be allocated to a single project account. If the costs benefit multiple projects, then a cost allocation method should be applied.** SPA occasionally receives justification on Correction Vouchers that indicate that the cost is appropriate for either account. This justification is not valid and should not be used. Costs must be allocated to projects based upon the proportion of benefit provided to each project.

### **WEBFM and ACCOUNT TITLE SYSTEM UPDATES**

On the Award Summary Screen under Sponsored Programs in WebFM, there is a new field under Account Type labeled "Sum of Admin and Sub Award Amts." This field will assist in the administration of projects with multiple accounts.

If the Admin account is a "main" account, then the amount listed should equal the award total listed in the agreement.

If the Admin account is a "control" account, then the amount listed will be two times the award total listed in the agreement.

Projects with Sub accounts deleted in previous fiscal years will not have the deleted Sub accounts' award amounts included in this field. SPA accountants have gone through their awards and added comments to the Admin account's summary screen to indicate these deleted Sub accounts.

In the future, SPA's general business rule will be to not delete Sub accounts until all of the accounts for an award can be deleted. In the Account Title System, a new account status close type of 'S' was created for closing but not deleting Sub accounts.

**ACCESS PLUS** IOWA STATE UNIVERSITY

Account Totals Summary  
 Project Summary  
 Class  
 Encumbrance  
 Multi-Year  
 Budget To Actual  
 Transaction Detail  
 Dept Commitments  
 P.O. Encumbrances  
 Payr Encumbrances  
 Travel Encumbrances  
 User Notes  
 Sponsored Programs  
 Financial Report  
 Account Totals  
 Award Bdt Browse  
 Award Budgets  
 Award Listing  
 Award Summary  
 Class Tot by Bdt Cd  
 Indirect Cost Detail  
 RNM IDC Distribut  
 Terms & Conditions  
 Browse  
 General  
 Sponsored Programs

**Business**  
 Deposits Online  
 Empl Reimbursement  
 Equip Inv - SPA  
 Image - AC  
 P-Card Cardholder  
 Spnsr Prgrms-dsply  
 Sponsored Programs  
 Student Employment  
 Web Req - Display  
 WebFM

**Human Resources**

Financial Management - Award Summary  
 Enter keyword [ ] [ ] [ ] [ ] [ ] [ ]  
 Contact Print Help HideTab  
 Start Browse  
 Fund: 420 Main: 25 Acct: 08 Sect: Proj: [ ] [ ]  
 Display by Account [v] Go  
 Active  Historied  
 << 420-25-08 >> Fund Account Overview  
 Enter Date Jan 01, 0001 Last Change Date Jun 25, 2008  
 Entered by Updated by RLHOVER

Account Title # IIP0334891-CNDE-THOMPSO Active Accountant E Jeff Klein (515)294-5276  
 Sponsor US NSF Email jeklein@iastate.edu  
 Sponsor Ref IIP0334891  
 Award Title VIBRATION INDUCED CRACK HEATIN  
 Award Beg Date 10 01 2003 End Date 09 30 2011 PI Name THOMPSON R BRUCE  
 Award Amt \$265,000.00 Phone (515)294-7864  
 Address 115S ASC II  
 Account Type Admin Acct Email rbthomps@iastate.edu  
 Sub Acct of Dept CTR NONDSTR EV  
 Sum of Admin and Sub Award Amts \$565,760.00

| CFDA 47.041                        | Reimburse Type Cost | Indir Rate | Indir Base   | Indir Bdtg  |
|------------------------------------|---------------------|------------|--------------|-------------|
| Fed Agency US National Science Fdn |                     | 46.00      | \$147,260.00 | \$67,740.00 |
| Costshare Amt \$568,750.00         |                     | 47.00      | \$34,012.00  | \$15,986.00 |
| Fec/Admin Chrg Yes CntrlPrint# 1   |                     | 46.50      | \$0.00       | \$0.00      |
| Indir Code 03 Inc/Exclude          |                     | 0.00       | \$0.00       | \$0.00      |
| IDC/497 RET Award Type             |                     | 0.00       | \$0.00       | \$0.00      |
| Inactive Date 12 31 2099           |                     | 0.00       | \$0.00       | \$0.00      |
|                                    |                     | 0.00       | \$0.00       | \$0.00      |

Comments More than 8 Indir-see Browse Budget Screen  
 Change alpha prefix on reference number per current supplemental

Web QUESTIONNAIRE Se. DecDMg.doc Microsoft Financial Management - A... Section IV of ISU's Spnse 9:18 AM

(A) http://isus.iastate.edu/pec/EClient/comes.zwh/sessionprofile=3270/dsp/session/isus:username=Default:Microsoft Internet Explorer

File Edit View Communication Options Transfer Macro Go To Favorites Help

Back Search Favorites

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FUNC FND-ADCT 420 25 TO SC PROJ CLASS PROJ(OPT)

Account Title: # DGE0504304-GDCB-VOYTAS Last Updated: 10-16-2008
Recipient: GEN, DEV & CELL BIO Addr: 1210 MOLEC BIOLOGY
Effective Date: 06 30 2005 Acct Status: S Temp Closed - Sub-Acct
Org Code: 40 051 Dept Number: 01490 GDCB-AGLS GDCBA
Admin Cd/Contact: C Neena Bentley Admn Chrg/Acct: N
Project Dept/Ds: AZ 3 Larry Fwd Rev, Exp Projects Close To: 99 9999
Intramural Income: N Inc/Exp: On Project Ectv: 01 01 0001
Expense Cd/Amt: 3 .00 Dept Stmt Print: Y Restrict: N
Close To: 420 40 50 Close Option: N No Close Out
BENEFITS-HOURLY: 420 40 50 Benefits-Salary: 420 40 50
Trees Temp Invest: Group: Sub: Negative/Zero Bal:
Dept of Mgmt Code: R001 NSF Code: 2XX Code:
General Ledger: F Grp: CR01 Rev: 04200 Exp: 01000 Bal: CRE00 Cap: N
Established Date: 06-29-2005 Regstr: SRUPERT Athrzn: SRUPERT
Purpose: US NSF (IGERT PROJ) $588,144 TOTAL AWARD AMT LESS PARTICIPANT
06-29-2005 SUPPRT COSTS OF $311,640.00 TTL DC & IDC SEE 420-40-51
Sharree Rupert

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Record Found  
 F1=Help F3=Exit F4=Trnsfr F7=Up F8=Down F11=Prev F12=Next  
 Te SSL R 1 C 7 TCPS0083

Connected to 129.186.78.1:992 Unknown Zone

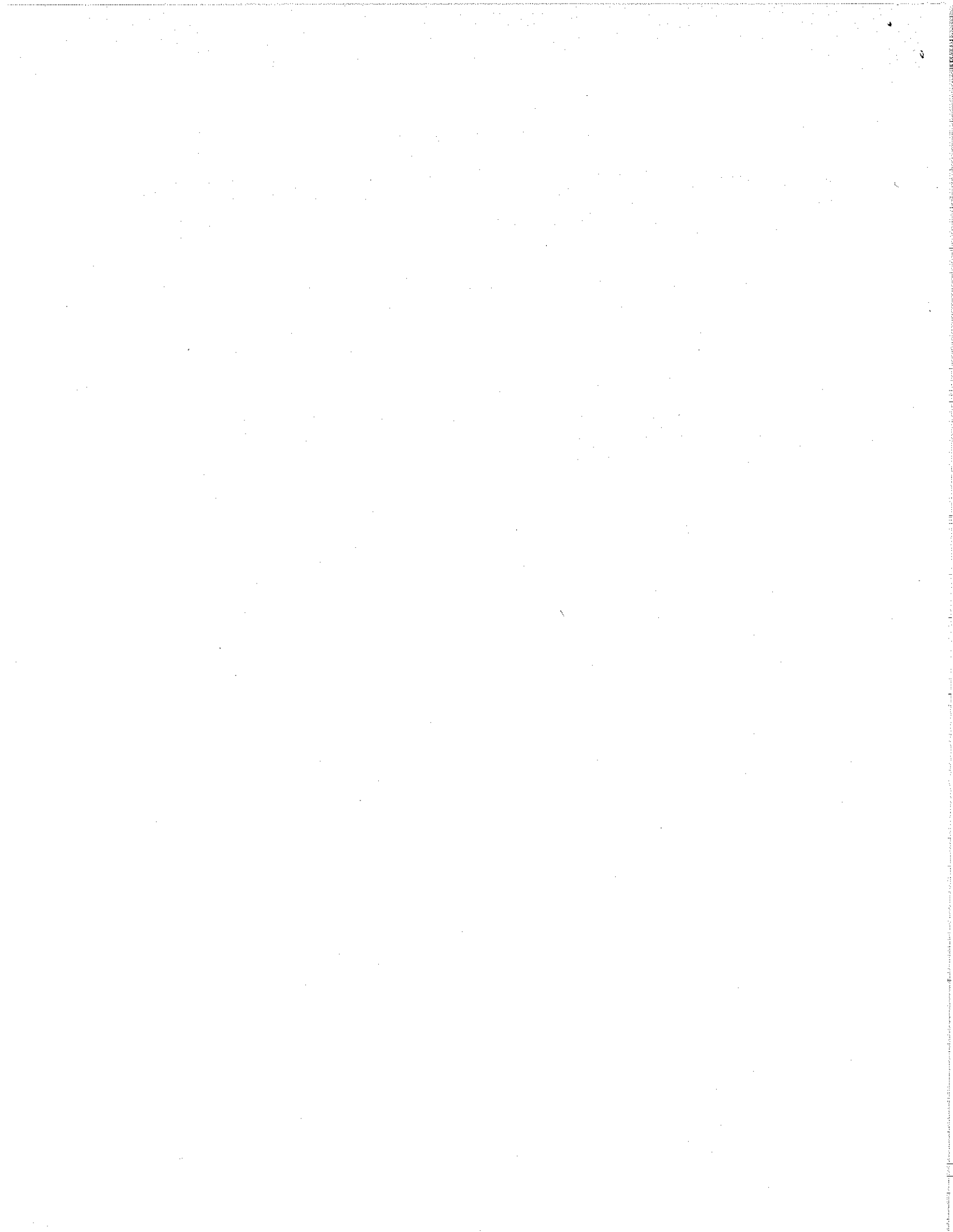


## **E-REPORTS IN ACCESSPLUS – DEMONSTRATION**

Starting in FY09, various accounting reports and statements have been added to e-Reports. ITS is currently working on creating a group e-Reports access permit so that all WebFM users will have access to certain e-Reports, including Sponsored Programs Financial Reports, Departmental Statements and Project Statements.

In general, Sponsored Program Financial Reports will be available in e-Reports on the fourth business day of the month. Departmental Statements will be available in e-reports on the third business day of the month. Sponsored Program Financial Reports will have a retention period of 20 years. Monthly Departmental and Project Statements will have a 2 year retention period. Annual Departmental and Project Statements will also have a 20 year retention period.

As part of ISU's energy conservation efforts, the Controller's Department is taking steps to evaluate the continued printing of various reports and statements. Please complete the survey to indicate your opinions on this issue.



**IOWA STATE UNIVERSITY  
CASH ADVANCE / PAYROLL AUTHORIZATION**

In consideration of receiving a cash advance to facilitate my travel I agree to provide an accurate accounting, together with appropriate documentation, for the travel advance funds within ten working days after completion of the travel. By providing the information below, I authorize Iowa State University to withhold the amount of the cash advance from my paycheck if an accurate accounting is not provided by me within the stipulated time in accordance with ISU policies and procedures.

I understand that this charge will be put on my Accounts Receivable account and is subject to finance charges if past-due.

\_\_\_\_\_  
Signature of Traveler

\_\_\_\_\_  
ISU ID Number (9 digits)

\_\_\_\_\_  
Date

**IOWA STATE UNIVERSITY  
CASH ADVANCE AUTHORIZATION FOR NON-EMPLOYEE**

In consideration of receiving a cash advance to facilitate the travel of a non-employee this department agrees to account for the cash advance within 30 days after completion of the project/travel. Any cash advance not accounted for within the stipulated time will be withdrawn from departmental funds.

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Signature of Department Head

Date

**Iowa State University of Science and Technology**

**Petty Cash Voucher**

Department: \_\_\_\_\_

Petty Cash Trustee: \_\_\_\_\_

Date: \_\_\_\_\_

| Vendor                    | Description | Amount                             | Account No. |
|---------------------------|-------------|------------------------------------|-------------|
|                           |             |                                    |             |
| <i>Total</i>              |             |                                    |             |
| Petty Cash Trustee: _____ |             | Approved: (type name)              |             |
| (Signature)               |             | (Dept or Section Head) (signature) | (Date)      |

**IOWA STATE UNIVERSITY  
CASH ADVANCE AUTHORIZATION FOR SPONSORED PROJECTS**

In consideration of receiving a cash advance to facilitate the project work this department agrees to account for the cash advance within 30 days after completion of the project. Any cash advance not accounted for within the stipulated time will be withdrawn from the Principal Investigator's unrestricted funds or from departmental funds. Advances will be limited to cash needs for a 3 month period or less.

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|                                     |      |
|-------------------------------------|------|
| Signature of Principal Investigator | Date |
|-------------------------------------|------|

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|                              |      |
|------------------------------|------|
| Signature of Department Head | Date |
|------------------------------|------|

Note: Department should attach a listing of projected expenditures to be made from the requested cash advance. An ISU Voucher should be prepared with the advance charged to the 4xx project account using class code 916-00.