

## Office of Sponsored Programs Roundtable Meeting

February 9, 2011, SUB D, 10 a.m.

### Central Office Updates

#### **Legal & International Programs -**

New Certification Requirement on Visa Applications (Pam Merrell): New form required for all visa applications, example attached to bottom of minutes. Contact the Legal Office for any questions.

#### **UBS –**

Possible Increase in Frequency for Posting Administrative Fee Charges (Kevin Ward): The 4% admin fee posting will occur nightly instead of weekly. This will shorten nightly processing times. Contact Kevin in UBS for any questions.

Increased Threshold for Capitalization of Software (Jeana Henley): The State of Montana capitalization threshold for software is now \$100,000. Report any software purchased to UBS and they will track as necessary. Continue to use the capital equipment account codes as before. Contact Jeana in UBS for additional information. OSP expects minimal impact to grants funds as the threshold for software purchased with OSP funds will remain at \$5,000 (not \$100,000). Contact your OSP Fiscal Manager for any questions.

P-Card Notification Process: An email notification for cardholders is now available. The email is sent to each cardholder with a reminder that receipts/information are to be forwarded to the department accountant. Contact Andrea in UBS to sign-up.

Hospitality Approval Form (HAF) Changes (Jeana Henley): UBS is reviewing the HAF and possibly creating an electronic version. In general, an expense will determine the need for a HAF, but changes do need to be made. Contact Jeana in UBS for any questions or if you are interested in volunteering in testing out an electronic version.

#### **Office of Sponsored Programs:**

Cost Transfers (Expenditure Corrections): Revised and updated procedures detailed including new 90-day memo. Both are included at the bottom of minutes. Contact your OSP Fiscal Manager for any questions.

ePCF Update: the ePCF has been updated to include a multi-organization approval feature. This new feature allows the ePCF to be routed to PIs & Dept Heads that are outside of their organization's normal established routing. This will apply to any IDCs or match that will be provided or received by multiple organizations. Examples included at bottom of minutes.

Data Management Plans (New Requirement for Some Sponsors - NSF & NIH): All information and resources available at the OSP Webpage, <http://www.montana.edu/wwwvr/osp/index.html>. Contact OSP for any additional questions.

Auditor Update: Will return in May 2011 to complete field work. Current focus areas are cost transfers, T&Es and adherence to BOR policy. Contact Leslie for any questions.

#### **Announcements:**

- President Cruzado at April 26th OSP Roundtable Meeting, Gaines 101, 9 a.m.
- Entertainment account code – Not allowed on F&A/IDC funds
- Reimbursement for use of personal car increased to \$.51/mile (effective 1/1/11)
- Safety and Risk Management has a basic safety training session available

## I-129 DEEMED EXPORT ATTESTATION QUESTIONNAIRE

**Name of Applicant:**

### **PURPOSE:**

All visa applications requiring submission of Form I-129 (such as the H-1B visa) now mandate that educational institutions make an attestation concerning whether or not applicants will have access technology or technical data which is controlled by U.S. Export Control laws. This attestation stems from the “deemed export rule” under Export Control regulations which provides that the transfer, release or disclosure of controlled technical data, technology or certain software to a citizen or national of a foreign country, is deemed to be an export to that country.

Therefore, MSU must make a determination for each visa applicant whether or not they will have access to any controlled technology or technical data. In order to make that determination, the information requested in the questionnaire below is required.

**Note:** There are criminal sanctions for false statements in completing the I-129 Visa Application. Further, these criminal penalties are in addition to criminal penalties imposed by the U.S. Export Control laws for exporting controlled information (including “deemed exports”) without an appropriate license.

### **QUESTIONNAIRE:**

1. Will the Applicant be provided access to any MSU-owned technical data or technology that is considered proprietary or confidential to MSU? YES NO

If yes, describe such data or technology:

2. Will the Applicant be provided access to any third-party owned technical data or technology that is proprietary or confidential to the third party owner? This includes U.S. government furnished technical data with dissemination controls or other restrictive markings, as well as controlled software. YES NO

If yes, describe such data, technology or software.

3. Will the Applicant be provided access to equipment specifically designed or developed for military or space applications? YES NO

If yes describe the equipment.

4. Will the Applicant be involved in any Research Projects? YES NO
  - a. If yes, will any of the research be sponsored, in whole or part, by either MSU or by an external sponsor, including the federal government?

- b. If yes, please provide the Office of Sponsored Programs Index number, the name of the sponsor and the OSP Fiscal Manager.
  - i. Index No. :
  - ii. Sponsor :
  - iii. OSP Fiscal Manager :
- c. Will the results of the research be published or otherwise made public? YES NO
- d. Are there any sponsor restrictions on publication? For example, must the sponsor review and approve the proposed publication? If yes, describe.

I, \_\_\_\_\_ [printed name], hereby state that the information provided above is accurate and complete.

Signature:

Title:

Date:

Office of Legal Counsel has reviewed this questionnaire and based upon the information provided, has concluded that:

\_\_1. An export control license is not required for the referenced Applicant; or

\_\_2. An export control License is required from the cognizant federal agency and MSU will prevent access to any controlled technology or technical data by the Applicant until and unless the Applicant has received the required license or other authorization to release it to the applicant.

Name:

Signature:

Title:

Date:

## Cost Transfers (Expenditure Corrections)

### What are Cost Transfers?

A Cost transfers occur when expenditures are moved from one funding source to another.

### Types of Cost Transfers at MSU

- Finance Expenditure Correction form (non-Payroll related cost transfers) <http://www.montana.edu/wwwbu/forms.html>
- Payroll Correction Request form (Payroll cost transfers) <http://www.montana.edu/hr/Payroll/payroll%20funding%20correction%20form.pdf>

### Regulation of Cost Transfers

Per OMB Circular A-21: expenses may not be shifted to another sponsored agreement in order to:

- Meet deficiencies caused by overruns or other fund considerations
- Avoid restrictions imposed by law or by terms of the sponsored agreement
- Or, for other reasons of convenience

Any costs allocable to activities sponsored by industry, foreign governments or other sponsors may not be shifted to federally sponsored agreements.

When sponsored projects are reviewed, inappropriate or poorly documented cost transfers can result in auditors denying reimbursement of the expenditures or even in the imposition of sanctions against the University.

### When May Cost Transfers be Appropriate?

Federal regulations recognize three general circumstances under which cost transfers may be appropriate. Cost transfers must occur within **90 Days** of the original transaction

- To correct clerical errors in the original charges (i.e. transposition of #, data entry error, etc.)
- To reflect legitimate re-budgeting as a result of a change from the initial work plan
- When a particular charge to a sponsored agreement benefits another agreement, because of the interrelationship of the work. Note that in some cases, transfers involving “related work” must be approved by the sponsoring agency.

It is the responsibility of the Principal Investigator (PI) and the department to ensure that cost transfers are made promptly when errors are identified and ensure that the transfers are allowable and have adequate justification.

### What is required to request a Cost Transfer?

Requests for cost transfers to correct errors made within 90 days of their posting and must be approved and signed by the PI or authorized signature on appropriate form. Additionally, a [written justification](http://www.montana.edu/wwwvr/osp/documents/Over90DayCorrectionMemo.docx) (<http://www.montana.edu/wwwvr/osp/documents/Over90DayCorrectionMemo.docx>) must accompany the transfer request answering the following:

1. **The cause of the error.**
2. **How the expense directly benefitted the destination project.**
3. **Assurances that the cause of the error has been corrected (to ensure that the same error or type of error will not recur).**

#### 90 Day Rule:

Cost transfers that occur outside the 90 day period will generally be approved only for transfer to **departmental funds** unless OSP determines that extraordinary circumstances warrant transfer to other OSP funds.

#### In addition to 1 -3 above include:

4. **A description of the extraordinary circumstance warranting the cost transfer**
5. **Approval and signature of the Principal Investigator (authorized signature not allowed)**

### Quick Tips:

Finance Expenditure Correction	F&As <u>automatically</u> calculate if expense is normally included in the base for calculation.
Payroll Corrections	F&As same as above
	Only include the Salary amount to be corrected
	Benefits and Term Pool will <u>automatically</u> calculate

For more information click here: [Cost Transfer Policy](http://www2.montana.edu/policy/Cost%20Transfer%20Policy%20for%20OSP%20Funds.htm) (<http://www2.montana.edu/policy/Cost Transfer Policy for OSP Funds.htm>)

### Cost Transfer Justification Samples:

(Please replace italicized and underlined phrases below with project specific information)

#### Clerical error:

This expenditure was originally charged to this fund number due to transposition or incorrect choice of fund number. This expenditure has specific benefit to the scope of the *destination project name* because *(fill in reason)*.

#### Grant fund number wasn't opened by start date:

Although the project started on *(date)*, the fund number was not established until *(date)* because a fully executed agreement was received after the start date. This expenditure has specific benefit to the scope of the *destination project name* because *(fill in reason)*.

#### Transfer between concurrent projects with similar scopes:

This expenditure was originally charged to this fund number due to miscommunication between the PI and the departmental accountant. The accountant has spoken with the PI to ensure the appropriate fund number is used for future expenditures. This expenditure has specific benefit to the scope of the *destination project name* because *(fill in reason)*.

#### New award number for continuation

The sponsor assigned a new award number for the new project period on this grant. This forced OSP to establish a new fund number for *Year X* of the project. This transfer moves the expenses from the old award number to the new award number. Paperwork has been submitted so that future expenditures post correctly to the new fund number.

#### Monthly audit by department accountant or PI

The monthly audit by the departmental accountant or PI revealed an accounting error in charging payroll expenses to the award. The accountant was not notified that *this employee* was assigned to this research project. Paperwork has been submitted to appoint this employee to the correct fund number.

#### Change in administrative personnel

A change in the administrative personnel in the department caused a delay in changing payroll records to accurately reflect where the employee was working. Paperwork has been submitted to appoint *this employee* to the correct fund number.

#### End of Project Payroll

The payroll records were not updated to reflect that work on the award had been completed. This transfer corrects the accounting error and places the expenses in the proper account. This expenditure has specific benefit to the scope of the *destination project name* because *(fill in reason)*.

#### On service center (Autobill) charges to default accounts:

These service center expenses are charged to default accounts per standard university accounting system procedure. This transfer will post the charge to the intended grant. This expenditure has specific benefit to the scope of the *destination project name* because *(fill in reason)*.

#### Justification Example for Over 90 days: (<http://www.montana.edu/wwwvr/osp/documents/Over90DayCorrectionMemo.docx>)

1. The sponsor assigned a new award number for the new project period on *destination project name*. This forced OSP to establish a new fund number for this year of the project.
2. This transfer moves the expenses from the old award *(fill in fund number)* to the new award which has a continuation of the same scope of work.
3. Paperwork has been submitted so that future expenditures post correctly to the new fund number.
4. The extraordinary circumstance for causing this to take more than 90 days was *(fill in reason such as: a vacant administrative position or a change in the administrative personnel in the department.)*.
5. Justification memo signed and dated by PI *(please have PI sign the form)*

For more information click here: [Cost Transfer Policy](http://www2.montana.edu/policy/Cost%20Transfer%20Policy%20for%20OSP%20Funds.htm) (<http://www2.montana.edu/policy/Cost Transfer Policy for OSP Funds.htm>)

Contact your OSP Fiscal Manager at X2381 for any questions and/or assistance.

## MEMORANDUM

**Date:** February 24, 2011  
**To:** Office of Sponsored Programs  
**From:** <Insert initiator's name>  
<Insert department>  
**Subject:** Justification for correction over 90 days

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This memo is justification for the transfers from <insert fund number> to <insert fund number>.

1. Cause of the error: *(What was the cause of the error? Why is a correction necessary?)*
2. How the expenses directly benefitted the destination project: *(What benefit did the proposed destination project receive from allowing this expense to post? How does this fit in with the scope of work?)*
3. Assurances that the cause of the error has been corrected: *(What practices, policies, procedures, etc have been implemented to prevent this same type of error from happening again?)*
4. Description of extraordinary circumstance: *(What set of circumstances occurred that prevented the correction from being submitted in a timely manner?)*
5. Signature of Principal Investigator: \_\_\_\_\_  
<type PIs name here>

Form Number **20070726-101**

### OSP Proposal Clearance Form Update

Revised **01/25/11 01:05 P.M.**

New Proposal

**Save**

**Close**

**Submit**

**Print**

Returned OSP **01/25/11 01:05 P.M.**

**Help**

**Withdraw Form**

**Main Page**

**Review Boards**

**Budget**

**Cost Sharing**

**Attachments**

**Check Proposal**

**Approval List**

### Sponsor Budget

#### Funds Requested for First Year Budget Period

Direct Cost **100,000.00** Indirect Cost (F&A) **50,000.00** Total Cost **150,000.00**

#### Funds Requested for All Budget Periods (Complete only when more than one budget period is involved)

Direct Cost Indirect Cost (F&A) Total Cost

#### Indirect Cost (F&A) Calculation Method [View Current Indirect Cost Rates](#)

Percent

**Fed Research** **42.5** Explain Other Rate or Not Allowed (Provide explanation or attach agency policy statement)

**Other Rate**

**Not Allowed** **0** Agency Indirect Cost Policy Attachments

**Attach File** File List: **No Agency Indirect Cost Policy Attachments Listed**

#### Indirect Cost (F&A) Calculation Basis

**Modified Total Direct Cost** TDC less equipment 5,000 and higher, sub-contract over 25,000, student tuition awards, participant support costs

**Total Direct Cost**

**Other** Explain Other

#### Indirect Cost (F&A) Distribution

**Yes**  **No** Will Indirect Costs (F&A) be split among multiple departments?

Please attach any documentation you have regarding a split distribution with the detailed budget attachments below

#### Detailed Budget Attachments

<b>Attach File</b>	File List:	<b>Delete</b>	<b>Budget Detail.xls</b>	<b>08/06/09 10:02:05 AM</b>	<b>View</b>
		<b>Delete</b>	<b>Proposed F&amp;A Distribution.doc</b>	<b>01/25/11 01:04:36 PM</b>	<b>View</b>

OSP Proposal Clearance Form Approval List - Windows Internet Explorer

Form Number **20070726-101** **OSP Proposal Clearance Form Update** Revised **01/25/11 01:05 P.M.**

New Proposal **Save** **Close** **Submit** **Print** Returned OSP **01/25/11 01:05 P.M.**

**Help** **Withdraw Form**

**Main Page** **Review Boards** **Budget** **Cost Sharing** **Attachments** **Check Proposal** **Approval List**

Select additional organization or dean groups which should approve this proposal if the project includes personnel or cost sharing from other departments.

Required Department **Western Transportation Institute (414030)**

Required Dean Level **Engineering**

**Add Org**

	Org Code	Organization	Names
<b>Delete</b>	414200	Civil Engineering	Audrey J Thurlow, Mary Engel
<b>Delete</b>	415400	Physics	Dale R Huls

*Review & then determine.*

**Add Dean**

	Dean Level	Names
<b>Delete</b>	Letters and Science	Carmen L Fike, Naomi K Stewart

**List of Required Approval and Review Categories**

Description	Names
Principal Investigator	Kenneth A Kurtenbach
Co-PI	Jennifer F Nesbitt
Department Head	Jessica Putzier
Dean	Lois E Evans
OSP Fiscal Manager	Kenneth A Kurtenbach
VP for Research	Kenneth A Kurtenbach
Final Review	Kenneth A Kurtenbach

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