

CALIFORNIA STATE UNIVERSITY, STANISLAUS

Financial Services Grant Administration
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Grant
Administration
Newsletter

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ISSUE #2

Focusing



On Policy

Why and How we do what we do.

Grant Administration is guided in its practice by several Federal Office of Management and Budget (OMB) circulars that define WHY and HOW we do what we do. These circulars are a key component of a government-wide framework for grants management that focuses on ensuring financial integrity of taxpayer dollars for both Federal awards (and by association, non-Federal stakeholders), as well as improving performance and outcomes of those dollars. Recently, the Office of Management and Budget decided to streamline the Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards into the **Uniform Guidance**, located in the **Code of Federal Regulations**. This guidance takes OMB Circulars A-21, A-87, A-110, A-122, A-89, A-102, and A-133 and consolidates them aiming towards improved clarity and accessibility.

To Focus

In the next several newsletters we would like to highlight and focus on one each of four principles (**Allowability, Allocability, Consistency, and Reasonableness**) from the Uniform Guidance that gives backbone to the body of work that we do.

Allowability

Is the expense allowed under the grant? They say that the first question is often the most important. For Grant Administration that idea and this question holds true. Allowability is the large building if you will, that houses the other principles of allocability, consistency and reasonableness. Post Award Grant Administration is charged with 'making sure the building is secure' with every expense that we process, and if the question of allowability isn't defined appropriately, a project is vulnerable to risks of waste, fraud and abuse. This is the first question that must be answered affirmatively when reviewing costs expended with project funds. For instance we might be able to

Try to learn something about everything
and everything about something.

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Allowability Continued...

treat a cost consistently across numerous funds, but if it specifically **is not** allowed by Federal mandate or in the grant agreement, then it fails the test of allowability.

For example, Project A has travel as a key component in the collection of information and data used for research and is, therefore, **allowable** under the terms of the Grant agreement. In contrast, Project B, which is a localized department-based University endeavor, has specifically defined travel as an **unallowable** expense.

In each case, expenses are evaluated based on the framework of the grant agreement, the scope of work, and any applicable Federal, State, or Agency guidelines. No two projects are alike, and subsequently, the determination of allowability must also flex uniquely within the parameters of each project.

Pardon our dust!

Currently the Post Award Grant Administration Team is in **week two** of the Chancellor’s Office Compliance Audit. Our response times **have been impacted**, and we would like to take the opportunity to express our appreciation and thanks for your support and consideration during this important review!

REMINDER OF IMPORTANT DEADLINE MAY 30TH!

Once again, the deadline to use all Internal Service Funds received through March 2014. Unused 2014 funds received for 4th quarter 2013/2014 (April, May and June) may be carried over into fiscal year 2014/2015. (Internal Service Funds include F&A received from sponsor agency grants and posted to IFA01.)

Total of United States Federal Awards

\$500

Billion

Expended Annually

Conflict of Interest

To bring the campus into compliance with CSU policy and Federal requirements, we will be forwarding Conflict of Interest **Disclosure of Financial Interests Certification Forms** for your review and signature.

What is it?

The CSU requires Principal Investigators (PIs), Co-PI’s and key personnel on a sponsored project to disclose a **listing of significant financial interests** (and those of their spouse and dependent children). All PIs, Co-PIs and key personnel listed in a proposal for external funding must complete a disclosure form.



A conflict of Interest is defined as a significant Financial Interest held by **key personnel that could directly and significantly affect the design, conduct, or reporting of a sponsored project.**

What is a “Significant Financial Interest”?

Anything of monetary value including:

- Income exceeding \$10k (or \$5K for PHS projects)
- Equity (Stock, real estate, ownership interest, etc.)
- A Management Position (Board member, Director, Officer, Partner, etc.)
- Intellectual Property Interest (Patents, Copyrights, Software, etc.)

It is our goal and commitment to provide excellent and responsive post award management that ensures fiscal integrity and compliance.