

This email is to serve as a general overview, but please be sure to follow the OMB Uniform Guidance, sponsor's guidelines, the award restrictions and UT policies. Grant expenses are subject to the *most restrictive* of these. Grants Accounting can assist in reading and interpreting contract guidelines, regulations, and policies. Our department reviews and approves each expenditure based on guidelines, regulations, budget, and University policy. In addition, Grants Accounting submits invoices, cost share and financial reports and maintains award documentation including effort certification. Please refer to the [Grants Accounting website](#) for valuable Grants information along with [RSP website](#), [RSP policies](#), including [3364-70-22 PI's responsibilities on sponsored projects](#).

We understand there is a lot of information regarding the expenditures on the awards, so please be aware we do offer regular New Researcher Training Sessions. If you are a new PI, you will be receiving information regarding registration soon.

- **I have assigned Banner Index number XXXXXX to your award from YYYY "ZZZZZ" for the period of AA/AA/AA-BB/BB/BB.** You may utilize this index number to charge expenses that occur within this time period. Prior to incurring expenses on this award please become familiar with The University of Toledo Policies and Procedures as they relate to your award.
1. I've attached a copy of the **budget** template to this notice which should be visible in mysp tomorrow. Please share your award budget with your Budget Manager (or Business Officer, secretary, etc.) and work with them to initiate any forms needed so that appropriate expenses are incurred on the award (PA forms, direct pay forms, etc.). Please communicate to department staff and grants analyst if any changes from the attachment need to be made. If you do not know who your budget manager is, please refer to the [Provost website](#).

If actual expenses differ more than the allowable budget flexibility of the award, written sponsor approval must be received. If there is a change in scope, written sponsor approval is required. Should you not meet the period of time to complete the research or spend the funds, a no cost extension will need to be requested **prior** to the end of the award. Please work with RSP, as sponsors have varying guidelines regarding the timelines of the submission of the request.
 2. If you are utilizing the services of a **Subcontractor**, please be sure all Subcontract Agreements have been negotiated and signed by the Office of Research and Sponsored Projects **prior to making a commitment** to a subcontracting agency. When an invoice is received, it is the PI's responsibility to review, verify work has been performed and approve for payment.
 3. If **personnel** is budgeted on your award, a Personnel Action (PA) form is required to compensate the individuals. A PA form is to be initiated by your Department and routed for approval for any salary payments made by a Grant index. This form also includes student fees and insurance. Grants is the last approver, and upon approval, PA forms will be submitted to Human Resources for processing/payment. **PLEASE be sure to initiate these ASAP. It is imperative that payroll is posted within the same quarter effort is incurred, as payroll taxes and effort certification must be incurred in the correct quarter for accurate reporting. If there are other departments that**

are responsible for submitting the PA forms, please let the other departments know who a PA form is needed for.

Personnel and compensation paid can only be hired through University established procedures. [UT Human Resources and Talent Development website](#) contains additional information related to employment, hiring authority and PA forms. Please review the [Ohio Ethics Laws](#), the policy on [Nepotism](#) (hiring family members) and [Post Employment Restrictions](#), preventing situations which give the appearance of partiality, preferential treatment, improper influence, conflict of interest, and is in accordance with state law.

4. **Effort Certification** is required for all Grant awards at the University of Toledo. You will receive automatic emails from grants accounting to notify you when the effort period is open for certification and action is required. You may refer to the Grants Accounting website for additional information on the [online effort certification](#), training and videos.
5. In order to be in compliance with **The University of Toledo Conflict of interest policy** for sponsored programs (Policy Number: 3364- 70-01) any individual employed or working on this project will need to complete a Financial Conflict of Interest Disclosure (FCOI) form. Please have all appropriate staff or students log into <https://coi.utoledo.edu/Login.aspx> to complete the necessary FCOI forms. Failure to complete the required form will result in a delay in processing Personnel Action Forms necessary for individuals to get paid from this award.
6. All **purchases** need to be acquired through University established procedures. Please review [The University of Toledo Procurement Manual](#) and be sure to follow the required procedures. All items must be purchased, received and consumed prior to the end of the grant period. Equipment and computers if allowable must be purchased early in grant period and utilized on the grant for a reasonable amount of time. Purchases for future grants are unallowable.

Generally you should consider, is the expense I want to charge to the grant:

- Reasonable?
 - Necessary?
 - Allowable?
- i) Please be sure to follow the most restrictive guidelines as they relate to travel and expense. **Concur will be utilized for any pcard purchases or travel reimbursement requests. All overnight travel should begin with a request submitted in Concur for appropriate approval before registering, booking flights or booking hotels.** Once the travel event has concluded, the travel report should be submitted in Concur within 10 days. Each transaction will need to include the receipt and the PI, or delegate, will need to approve.

Generally, the cost of food/meals while not in travel status will normally not be allowed as a direct charge, as these costs are typically considered a personal expense.

Some awards may have international travel restrictions, different mileage rates, etc. If you are planning travel that was not included in your budget justification to the sponsor, please obtain written sponsor approval and provide to your analyst. If you are planning on international travel, please visit the international travel registry, <https://www.utoledo.edu/cisp/travel-registry/>.

*Note: Most state grants follow the [State of Ohio OMB Travel Rule](#) which is less than the federal policy.

ii) If any purchase exceeds \$5,000, a purchase order is needed per University policy. Please click [here](#) to access the links to the forms required to setup Banner/Lawson requestors/approvers. Once this step has been completed, requisitions can then be initiated for the index.

- (1) Equipment usually requires agency approval and must be provided through purchasing.
- (2) *Do NOT dispose or remove from the University without seeking prior approval from Grants Accounting and Asset management first.

iii) If you are hiring an **Independent Contractor or Consultant** as a part of this award, please refer to the Independent Contractor procedures included in the following link: http://www.utoledo.edu/offices/controller/grants_accounting/forms.html .

Please note that a commitment should not be made to a potential Independent Contractors/Consultant until internal procedures have been completed to determine status, and Personal Services Agreement is obtained if needed.

1. If you are utilizing the services an Individual for consulting services, please complete and submit the appropriate forms to Human Resources. **The forms must be completed and approved prior to making any commitment to a Consultant or Independent Contractor.**
2. If you are utilizing the services of a Company for consulting services, please work with Purchasing to secure the appropriate Services Agreement. **The agreement must be secured prior to making any commitment to a Consultant or Independent Contractor.**

iv) If you are purchasing **gift cards**, please refer to the Accounts Payable Forms site, as the [Authorization/Request for the Purchase of Gift Cards/Gift Certificates form](#) needs to be signed **PRIOR** to the purchase of gift cards. It is also the departments responsibility to keep a gift card log.

7. **Please visit <https://mysp.utoledo.edu/>** and utilize your UTAD login and password to review your **account status including budget vs. expenditures reports, expense detail and labor detail**. Please utilize Mysp to monitor all grant expenses and advise your grants analyst ASAP if an error is detected, so that it can be corrected in a timely manner. Requests to move expenses more than 90 days may need additional forms completed to process the request. Your analyst will be happy to help you navigate through the website. If you need access to Mysp, please send an email, including your UTAD ID to: grantsaccounting@utoledo.edu .

Please contact your grants Analyst if you have any questions.