Office of Research
Pre-Expenditure Review Criteria, Spend Authorizations, Expense Reports, Requisitions (Equipment, Asset Builds, Services) and Cost Transfers Checklist

The following review criteria is a tool provided by the Office of Research (OR) as guidance to the university units to confirm review criteria prior to submitting spend authorizations (for domestic and foreign/international travel), requisitions for equipment purchases (including asset build fabrications) and service efforts, expense reports and costs transfers involving sponsored research funds.

I. Spend Authorizations (SA), Requisitions and Expense Reports

- **Spend Authorization** -**Only Domestic Travel requisitions in the amount of Two Thousand Five Hundred ($2,500) dollars or more will be routed to OR for review. – Prior to submission: Confirm**

  ☐ Travel costs were proposed.
  ☐ Travel costs were NOT proposed, however, travel **is not** restricted, or prior sponsor approval is not required, per award's Terms & Conditions or Program Guidelines. A programmatic description of travel benefit to the grant is attached or provided under the *Justification* field of the Spend Authorization record.
  ☐ Travel costs were NOT proposed, however, travel **is** restricted or requires prior sponsor approval, per award's Terms & Conditions or Program Guidelines. Copy of sponsor approval is attached, unless otherwise available under the grant record in HRS.
  ☐ Travel occurred within the currently approved grant's budget period of performance (POP).
  ☐ Blanket travel SAs charging grants shall not extend beyond June 30 of the current fiscal year under which the Spend Authorization is being processed. A new Spend Authorization shall be generated to cover for travel to be conducted during the next fiscal year period.
  ☐ Traveler is assigned to grant payroll.
  ☐ Traveler is NOT assigned to grant payroll, however, traveler is a grant participant who is benefitting from "Participant Support Costs (PSC)" (e.g., REUs). A description of traveler's participation status is attached or provided under the *Justification* field of the Spend Authorization record.
  ☐ Traveler is NOT assigned to grant payroll, however, traveler is a grant contributor who is not benefitting from "Participant Support Costs (PSC)." A description of traveler's role and contribution to the grant is attached or provided under the *Justification* field of the SA record.
  ☐ Dissemination of grant results at conferences, etc. or publications require prior sponsor approval, per award's Terms and Conditions or Program Guidelines. Copy of sponsor approval is attached, or provided under the *Justification* field of the SA record, unless otherwise available under the grant record in HRS**.**
  ☐ **"Description"** field includes:
    o Full name (no acronym) of activity to be attended (e.g., Conference/ Symposium/ Training/Workshop, etc.).
    o Traveler's intent (e.g., 1) To present grant research results; 2) Present poster on grant research results); 3) Conduct proposed research collaborations; 4) Conduct fieldwork; 5) Attend required contractual meeting, etc. NOTE: To learn about science topics directly related and of benefit to the grant's science is not considered of specific/direct benefit to the grant/contract to be charged, therefore it is

recommended to secure sponsor prior approval to document the allocability of this purpose as a direct cost under the grant or contract.
- o A "link" to the website containing information about the activity to be attended is provided under the "Description" field after full name of activity.

☐ **Non-Proposed Collaboration will be conducted.** A description including name of collaborator, physical location where collaboration will take place, the need and the benefit to the grant is attached or provided under the *Justification* field of the SA record. Prior to submission of the SA record, verify per award's Terms and Conditions, which sponsor prior approval is not required. If required, attached copy of sponsor approval, unless otherwise available under the grant record in HRS.

☐ **"Justification"** field includes (1) a description of the grant's contribution to the advancement of the University's research goals, and (2) if traveler is not assigned to grant or contract payroll (excluding Principal Investigator or Co-Principal Investigators), a description of traveler's role as contributor in support of grant efforts is included or attached to the SA.

☐ Select awards may require prior sponsor approval to the coordination of travel efforts, even if travel costs were proposed. Prior to SA submission, verify if sponsor approval is required and if yes, attach copy of sponsor approval to the SA, unless otherwise available under the grant record in HRS.

☐ "**Destination**" includes the name of the City and the State (not airport acronym).

☐ If personal time is involved, include details (From and To dates) under the "Internal Memo" of the SA record.

☐ Prior to SA submission, verify that all type of costs requested are allowable and allocable under the grant or contract, per award's Terms & Conditions and Program Guidelines, as well as pertinent regulatory requirements and the UCF's Travel Manual, as applicable.

- **Foreign/International Travel - Prior to submission: Confirm**

☐ Foreign travel costs were proposed.

☐ Foreign travel costs were NOT proposed, however, foreign travel is not restricted, or prior sponsor approval is not required, per award's Terms & Conditions or Program Guidelines. A programmatic description of foreign travel benefit to the grant is attached or provided under the *Justification* field of the Spend Authorization record.

☐ Foreign travel costs were NOT proposed, however, travel is restricted or requires prior sponsor approval, per award's Terms & Conditions or Program Guidelines. Copy of sponsor approval is attached, unless otherwise available under the grant record in HRS.

☐ Foreign travel will occur within the currently approved grant's budget period of performance (POP).

☐ Traveler is assigned to grant payroll.

☐ Traveler is NOT assigned to grant payroll, however, traveler is a grant participant who is benefitting from "Participant Support Costs (PSC)" (e.g., REUs). A description of traveler's participation status is attached or provided under the *Justification* field of the Spend Authorization record.

☐ Traveler is NOT assigned to grant payroll, however, traveler is a grant contributor who **is not** benefitting from "Participant Support Costs (PSC)." A description of traveler's role and contribution to the grant is attached or provided under the *Justification* field of the SA record.

☐ Dissemination of grant results at conferences, etc. or publications require prior sponsor approval, per award's Terms and Conditions or Program Guidelines. Copy of sponsor approval is attached, or provided under the *Justification* field of the Spend Authorization record, unless otherwise available under the grant record in HRS.

- **"Description field** includes:
  - o Full name (no acronym) of activity to be attended (e.g., Conference/ Symposium/ Training/Workshop, etc.).
  - o Traveler's intent (e.g. 1) To present grant research results; 2) Present poster on grant research results; 3) Conduct proposed research collaborations; 4) Conduct fieldwork; 5) Attend required contractual meeting, etc.; NOTE: To learn about science topics directly related and of benefit to the grant's science is not considered of specific/direct benefit to the grant/contract to be charged, therefore, it is recommended to secure prior sponsor approval to document the allocability of this purpose as a direct cost under the grant or contract.
  - o A "link" to the website containing information about the activity to be attended is provided under the "Description" field after full name of activity.
- **Non-Proposed Collaboration will be conducted.** 1) Prior to submission of the SA record, verify award's Terms and Conditions to determine if prior sponsor approval is required. If yes, attached a copy of sponsor approval, unless otherwise available under the grant record in HRS; 2) If sponsor approval is not required, a description including name of collaborator, physical location where collaboration will take place, the need and the benefit to the grant is attached or provided under the SA record.
- **"Justification"** field includes (1) a description of the grant's contribution to the advancement of the University's research goals; and (2) if traveler is not assigned to grant or contract payroll (excluding Principal Investigator or Co-Principal Investigators), a description of traveler's role as contributor in support of grant efforts is included or attached to the SA.
- Select awards may require prior sponsor approval to the coordination of travel efforts, even if travel costs were proposed. Prior to SA submission, verify if sponsor approval is required and if yes, attach copy of sponsor approval to the SA, unless otherwise available under the grant record in HRS.
- **"Destination"** includes the name of the City and the State (not airport acronym).
- If personal time is involved, include details (From-To and dates) under the "Internal Memo" of the SA record.
- All federally sponsored grants or contracts are subject to compliance with Fly America Act requirements. (Refer to https://www.gsa.gov). The Cost Center Sponsored Programs Coordinator and the Cost Center Manager security roles ensure that the Fly America Act requirements are met and documented as applicable, including Exception Form completion (as applicable) prior to the SA record's routing through the Workflow. The Award Contract Owner (Grants) security role will verify compliance status with Fly America Act. Non-compliant SAs will be "Send Back" to address completion requirements. There are no exceptions to Fly America Act exceptions.
- Prior to SA submission, verify that all type of costs requested are allowable and allocable under the grant or contract, per award's Terms & Conditions and Program Guidelines, as well as pertinent regulatory requirements and the UCF's Travel Manual, as applicable.
- **NOTE**: OR's SA review is only conducted for allowability and allocability purposes, therefore, verification of Study abroad and UCF Global required attachments will be processed by the UCF Global Office's reviewer.

- **EQUIPMENT - Prior to submission: Confirm**

  - Equipment costs were proposed, and name of equipment item matches name (or description) of item(s) listed under the proposal/budget or budget justification. If equipment name (or description) differs from proposed information, provide confirmation under the

requisition record that item is same as (name of proposed item here) listed under proposal Page X, or under Budget Justification due to vendor's classification of same or similar item. If for other reason: Describe under the record.

☐ Equipment costs were NOT proposed; however, equipment purchase is not restricted, or prior sponsor approval is not required, per award's Terms & Conditions or Program Guidelines. A programmatic justification for the need and benefit to the grant of the proposed purchase is attached or provided under the requisition record.

☐ Equipment costs were NOT proposed, and sponsor approval is required per award's Terms & Conditions. Copy of sponsor approval is attached to the requisition, unless otherwise available under the grant record in HRS.

☐ Equipment purchase will be ordered and received within the currently approved grant's budget period of performance (POP).

☐ Equipment will be delivered to allow usage in support of grant implementation efforts.

☐ Blanket equipment requisitions shall not extend beyond June 30 of the current fiscal year under which the requisition is being processed.

☐ Request for equipment purchase is less than ninety (90) days from the end date of the currently approved grant period of performance (POP). A justification describing the reason for the late purchase, the need and the benefit to the grant is attached or provided under the requisition record.

☐ The Spend Category and the Transaction Detail classifications are correct, consistent with equipment threshold (=/> $5,000.) under each Expense Line of the requisition.

☐ Required number of quotes are attached, consistent with UCF Procurement Services requirements available under the Procedures Manual at: https://procurement.ucf.edu/ [Go to "Procedures;" Select "Procedures Manual" (Sections 3, 5, 6 and 7)].

☐ Budget is available to cover for total amount of the requisition.

NOTES: 1) Decal assignment shall be provided by OR at the time of requisition's approval.; 2) Requisitions involving split of costs resulting in conflicting decal assignment will be assessed carefully to determine recommended review course of action.

- ## ASSET BUILD FABRICATIONS- Prior to submission: Confirm

Current process for the review and processing of asset build fabrications was followed prior to submission of the requisition (Refer to the *OR Asset Build Business Process* at: **https://www.research.ucf.edu/documents/PDF/2022/Asset%20Build%20Business%20Process[51].pdf**

☐ Asset build fabrication was proposed and approved by sponsor.

☐ If the asset build fabrication was not proposed, DO NOT SUBMIT A REQUISITION refer to the *OR Asset Build Business Process* for instructions on how to proceed prior to requisition submission. The OR Award Manager assigned to the unit could assist with related questions.

☐ Requisitions involving purchase of approved asset build fabrications including components/parts costing >/=$5,000 per unit price as well as items costing <$5,000 per unit price which will be permanently affixed to the asset build shall include "Transaction Detail: Equipment OCM," to ensure that Facilities and Administrative Cost calculations are categorized in the correct Object Class for Billing and Reporting purposes.

☐ Components/parts costing <$5,000 per unit price, which will not be permanently affixed to the asset build shall be charged to the main grant account and shall not be assigned Transaction Detail Equipment OCM.

- An asset build detailed Budget or Budget Justification is available and includes items to be purchased.
- Worktag includes the asset build grant number and the Project number (PJ#) assigned to the approved asset build record in HRS.
- Any references to the asset build name under the requisition record are consistent with the approved asset build grant name (per Worktag).
- Amount of the requisition does not exceed the currently approved total asset build amount.
- Budget is available to cover for the requisition amount.
- Required number of quotes are attached, consistent with UCF Procurement Services requirements available under the Procedures Manual at: https://procurement.ucf.edu/ [Go to "Procedures;" Select "Procedures Manual" (Sections 3, 5, 6 and 7)].

Notes: 1) Decal assignment shall be provided by OR reviewer at the time of requisition's approval; 2) Asset build requisitions involving split of costs resulting in conflicting decal assignment will be assessed carefully to determine recommended review course of action.; 3) Contrary to the decaling of stand-alone equipment items, asset build fabrications will not be decaled/tagged by Property Office until the asset build is completed and the Principal Investigator had certified its completion status, as outlined under the *OR Asset Build Business Process*.

- **Services - Only Services requisitions in the amount of Ten Thousand ($10,000) or more will be routed to OR for review. Includes Independent Professional Services, Consulting, Honorarium, Speaker Fees, etc. -Prior to submission: CONFIRM**

  - Only Services requisitions in the amount of Ten Thousand ($ 10,000.) or more will be routed to OR for review.
  - Services costs were proposed. Copy of the executed agreement, and pertinent modification(s) are attached to the requisition as supporting documentation. If an agreement is not available, the following information shall be provided under the requisition record: a) Amount ($); b) Period of Performance (Start and End dates); c) Statement of Work; d) List of Deliverables and due dates of each deliverable.
  - Services costs were **NOT** proposed, however, services costs are **not** restricted, or prior sponsor approval **is not** required, per award's Terms & Conditions or Program Guidelines. A programmatic justification for the need and benefit to the grant of the proposed services is attached or provided under the *Justification* field of the requisition.
  - Services costs were **NOT** proposed, and sponsor approval **is** required. Copy of the sponsor's approval to procure the proposed services is attached, unless otherwise available under the grant (or contract) record in HRS.
  - Services will be provided within the currently approved grant's budget period of performance (POP).
  - Required number of quotes are attached, consistent with UCF Procurement Services requirements available at https://procurement.ucf.edu/wp-content/uploads/sites/3/2021/07/ProcurementServicesManual_072921.pdf (Sections 3, 5, 6 and 7).
  - Budget is available to cover for the amount of the requisition and related Facilities & Administrative costs.

II. Cost Transfers (also referred to as Journals)- Prior to submission: Confirm

Cost Transfers shall meet review criteria listed under this Checklist, per type of charges to be cost-transferred to a sponsored grant as listed above. Journals involving charges other than those above listed, shall follow instructions provided by Workday system (e.g., Job Aids) for the type of charge involved. Journals must include:

☐ A CTEF. [CTEF is not required for revenue or overhead].

☐ Pertinent supporting documentation showing where the charge(s) were originally posted (e.g., Datamart, Workday financial records, etc.).

☐ **Cost Transfers Involving Printing of Business Cards and Posters:**

a) Business Cards (Note: This type of charge is considered an indirect costs type, unless proposed and approved by the sponsor).

☐ Business Cards costs were proposed.
☐ Business cards costs were NOT proposed, but may be considered direct costs because:
- o the grant staff are funded 100% and are dedicated to the grant and they have no other assigned duties;
- o the students who are participants are being funded by the US Department of Education or (Sponsor name); or,
- • Indicate other justification reason_____

b) Posters (Poster is needed for):
☐ Dissemination of scientific research results of the grant.
☐ Outreach efforts as described under the scope of work**.**

Note: Spend Authorizations, Requisitions and Cost Transfers not meeting above criteria cannot be approved by OR.