Assumption of Risk-AOR

Background

Occasionally, situations may arise where the University chooses to incur project costs prior to receiving Sponsor authorization. Examples include:

- The need to start work on a project upon written notice from the Sponsor that the grant/contract is projected to be funded at a later date, thus incurring costs prior to receiving official Sponsor approval;
- The need to continue work on a project past the end date prior to receiving Sponsor approval for an extension

When this happens, Grants and Contracts Administration’s (GCA) Post Award Management Unit may issue a Banner Fund number with a specified at-risk amount after receiving an Assumption of Risk Form. All AORs are submitted to GCA Awards Management electronically via NORM, once the College approves the AOR.

Assumption of Risk (AOR) Submission Guidelines

The following items need to accompany the AOR in order for GCA to review/approve the AOR:

- Letter of Intent from the sponsoring agency
- Period of Performance dates (AOR is limited to 90-day period)
- Guarantee fund number (This can be any non-sponsored or non-state fund from the department/college)
- Budget (either in the AOR description or a separate budget attached in NORM / the requested budget cannot exceed $30,000 in direct costs)

The AOR will be rejected if IRB, IACUC, COI, or Biosafety has not been approved.

Note: If an AOR is authorized, the College shall bear the risk in the event that the Sponsor ultimately does not provide authorization for any of the costs incurred. Such costs shall be deducted from the Guarantee Fund provided.

Assumption of Risk (AOR) Approval and Setup Process

Upon receipt of a completed AOR packet, the designated Research Administrator in Grants and Contracts Administration (GCA) will submit the packet for approval by GCA Management. Once approved the following will happen:
• If submitted prior to receipt of the original award, a new fund number will be set up in BANNER. Once complete, the Research Administrator will notify the College Research Office/Department of the fund.
• If submitting between budget periods on an existing award, the Research Administrator will extend the end date of the award and add the additional budget (if applicable).

Once the award is received, the Research Administrator will remove the AOR attribute from the award and update the budget and end date per the award document.

Additional and Supplemental Funding

Grants and Contracts Administration (GCA) receives additional funding or supplemental funding notifications from the contracts specialist. The contracts specialist notifies the PI and College Research Officer of the additional funding. Then contracting releases the award for post award management. Once released, the designated Research Administrator has 3 business days to process the request and update BANNER with the additional/supplemental funding.

The College Research Office/Department will be notified through the NORM system that the additional funds have been added to the account. In some special cases, a new fund number may need to be created (for example, if the contract number/terms have changed). In this case, the College Research Office/Department will be notified of this change and a new fund will be created.

*Please note that all budgets are entered in accordance with the budget included in the award document, if applicable. If there is a discrepancy between the internal budget and award document budget, the award document budget will be used as this is the official approved budget from the sponsor.
Monitoring Your Funds (SAM Banner Reconciliation)

Grant funds are reconciled between SAM and Banner (FRIGITD) by looking at the account codes. SAM is used to obligate salaries, travel, and P-card projected expenses as Banner does not do this. SAM is used to track Purchase Order encumbrances/expenses and should mirror Banner.

Login to Banner and use FRIGITD screen to search. FRIGITD is used for the following information:

- Current budget for grant funds;
- Grant activities and expenses from grant inception to present date or for a certain timeframe;
- Shows total encumbrances for purchase orders per account code; go to eprint report FGROPNE to see open encumbrances by PO.
- Available balances for each account and the total remaining fund;
- To drill down on activities to see expenses per account code in Banner to compare with SAM expenses when doing the reconciliation.

Let’s look at Fund #530702 in Banner; Go to FRIGITD:

Now click on “GO” in upper right hand corner of the screen above to view the whole fund (see below). Note there is not enough space in the snapshot directly below for the available balance column, but this shows the budget, expenses and encumbrances to date.
Notice in the screen shot above the two encumbrances in the “commitments” column. One for graduate RA salary account code 911250 for $1,582.40 and one for account code 925140 for $108.93. Let’s make sure SAM matches Banner for the two encumbrances.

Looking at the remaining salary encumbrance in SAM, go to the “Budget Transactions” screen in SAM, type in Fund #530702 along with account code 911250 to see the snapshot from SAM (below).
You will note that in FRIGITD on the previous page the budget for account code 911250 is $19,956 which matches the SAM budget (top right number in the budget transaction screen in SAM directly above). This is always good to look at when comparing SAM to Banner.

To view the graduate RA appointments entered in SAM, go to the “Total Fund” report, 3 tabs to the right of the red stop sign.
Note that there is one appointment for Robert Gooljar from 5/20/19 through 6/30/19 still outstanding to pay. If we go to Report Central to see if he earned his first pay on 5/31/19, this will help us to know if the remaining $1,582.40 encumbrance in Banner is correct.
When you have “Report Central” open in your web browser, click on “Departmental Financial/HR Reporting” at the bottom of the second column. Log in with your UNCC credentials.

Enter the information in the “Payroll Distribution Report” for Robert Gooljar and then click on “submit”: 
Payroll Distribution Report

(Banner HR Position Control security is used to limit report results)

Choose either Transaction Date or Payroll Document Date related to the date range below

- Transaction Date: Includes expenses based on the date the payroll or redistribution occurred. A date range of 8/1 - 8/31 will include expenses for August payrolls & only redistributions that were processed during August.
- Payroll Document Date: Includes expenses based on the date of the payroll. A date range of 8/1 - 8/31 will include expenses for August payrolls & any redistributions related to the Aug payrolls, regardless of when the redistribution was processed.

Date From: 2019/05/16  To: 2019/05/31

Choose the date from the calendar or type it in as YYYYMMDD

UNCC ID: 809968321  OR  Position:  

Organization Level: ALL

Organizations:
- Academic Affairs (Div)
- Budgeting (Div)
- Athletics (Div)
- Business Affairs (Div)
- athletics (Div)

Organization and Fund Type are both multi-select (use Shift or Ctrl to choose multiple values)

Fund Type (E2):
- All
- General Fund (E2)
- Overhead Receipts (E2)
- Budgeted Institutional Trusts (E2)
- Unbudgeted Institutional Trust (E2)
- Unbudgeted Non-Campus (E2)

Fund: 830702  
Account: 811250

Include Benefit Accounts:  
Include Subtotals/Grand Totals:  

Submit

A box will show up at the bottom of the next screen where you will click on “open.”
This will show you the payroll report for Robert Gooljar from 5/16 thru 5/31/19 (5/31/19 being today’s pay date). You will see that he earned $791.20 for the first pay of his current appointment which leaves

Since Robert Gooljar’s appointment per SAM runs from 5/20 thru 6/30/19, and Report Central shows he earned $791.20 of a total of $2,373.60, the appointment amount, the $1,582.40 remaining encumbrance in Banner is correct ($2,373.60 - $791.20 = $1,582.40.)

Now, let’s check out the second encumbrance from Banner FRIGITD for account code 925140 for $108.93 (again shown in the snapshot below). Let’s make sure SAM matches Banner for this encumbrance.
Again, go to SAM “Budget Transactions” for fund #530702-925140 and you will see an encumbrance for an Enterprise Car Rental in the amount of $108.93 for PO 1928837 which matches the $108.93 in Banner.
We can also double check this encumbrance by logging on to the Eprint report which is accessed thru the Banner log form in “other links” as shown below:
Then Click on the “drill” for the FGROPNE (open encumbrances report):
This will bring you here. Click on the “PDF” for the latest report. Per the snapshot below, you would click on the “PDF” for the first open encumbrances report dated 5/31/19.

<table>
<thead>
<tr>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Open Encumbrances Report</td>
<td>Fri May 31, 2019 10:45pm</td>
</tr>
<tr>
<td>Open Encumbrances Report</td>
<td>Fri May 24, 2019 10:45pm</td>
</tr>
<tr>
<td>Open Encumbrances Report</td>
<td>Fri May 17, 2019 10:45pm</td>
</tr>
<tr>
<td>Open Encumbrances Report</td>
<td>Fri May 10, 2019 10:45pm</td>
</tr>
<tr>
<td>Open Encumbrances Report</td>
<td>Fri May 03, 2019 10:45pm</td>
</tr>
<tr>
<td>Open Encumbrances Report</td>
<td>Fri Apr 26, 2019 10:45pm</td>
</tr>
<tr>
<td>Open Encumbrances Report</td>
<td>Fri Apr 19, 2019 10:45pm</td>
</tr>
<tr>
<td>Open Encumbrances Report</td>
<td>Fri Apr 12, 2019 10:45pm</td>
</tr>
</tbody>
</table>
On the left (snapshot below), scroll down to your org and click on it.
In this case, the org is “21800.” Look for fund #530700, and you will see the PO encumbrance (below). So all three sources show that the $108.93 Enterprise encumbrance is correct.

After receiving is done in 49er Mart by the department BSC for the above PO, and after Accounts Payable receives the invoice, the invoice will be paid. You would then go to the “status” in SAM Budget Transactions and change the “E” to an “X” and add in the date the invoice was paid (in the cell to the right of the “status”).

**Finding Payment on a Purchase Requisition**

Once in 49er Mart, click on “Documents”, then click on “Search Documents”
Then choose “Purchase Order” from the drop down box, enter P1421856 to search.

Now click on the PO number in bold blue font with green check (note you can see the PI is closed, fully received, fully invoiced, fully matched).
You will see the line items of the Purchase Order and see that each item was fully received, fully invoiced, and fully matched.

<table>
<thead>
<tr>
<th>Line Item Status</th>
<th>Catalog No</th>
<th>Size / Packaging</th>
<th>Unit Price</th>
<th>Quantity</th>
<th>Ext. Price</th>
<th>Supplier</th>
<th>Receiving</th>
<th>Invoice</th>
<th>Matching</th>
</tr>
</thead>
</table>
| GLV NIT 11M 11IN SZ10 12PR            | 1139361D   | DZ               | 18.33      | 1 DZ     | 18.33 USD | Sent To Supplier | Fully Received | Fully Invoiced | Fully Matched |}
| FISHER SCIENTIFIC BLUE APRON M        | 547382A    | EA               | 6.61       | 2 EA     | 13.22 USD | Sent To Supplier | Fully Received | Fully Invoiced | Fully Matched |}
| F2 INDIR VEND ANTI-FOG LENS            | 19181504   | EA               | 7.07       | 2 EA     | 14.14 USD | Sent To Supplier | Fully Received | Fully Invoiced | Fully Matched |}
| ECONOMY FACE SHIELD                    | 50673D     | EA               | 17.13      | 1 EA     | 17.13 USD | Sent To Supplier | Fully Received | Fully Invoiced | Fully Matched |}
| CYLINDER 10ML EACH                    | 563455     | EA               | 9.18       | 1 EA     | 9.18 USD  | Sent To Supplier | Fully Received | Fully Invoiced | Fully Matched |}
| BURET FUNNEL                          | 532202     | EA               | 5.75       | 1 EA     | 5.75 USD  | Sent To Supplier | Fully Received | Fully Invoiced | Fully Matched |}
| 70000 BKR PYRX VST 250ML 12/PK         | 576100G    | PK               | 27.81      | 1 PK     | 27.81 USD | Sent To Supplier | Fully Received | Fully Invoiced | Fully Matched |}

Shipping, Handling, and Tax charges are calculated and charged by each supplier. The values shown here are for estimation purposes, budget checking, and workflow approvals. **Total** | 105.56 USD
Click on the “invoices” tab (see screenshot below). Then click on the invoice number. Invoice Z0107597 was due by 12/15/13 and it was paid on 11/25/13 for the amount of $111.06.

Now we can go back to SAM to the Budget Transaction screen.
Go to fund-account code #501726-930251 and find the entry for PO P1421856. The status of “E” needs to be changed to “X” and add the pay date of 11/25/13.
Now we can see from the snapshot below that the adjusted balance in SAM for account code 930251 – lab supplies matches the Banner available balance of <$8,694.30>.
P-Card Reconciliation

P-card obligations entered in SAM are not obligated in Banner. Per the SAM snapshot below, there is a P-card purchase (not yet posted to Banner) entered as an obligation for $90.94 for an Amazon order (status “O”).

If you take the Banner balance of <$8,694.30> (shown in the snapshot below) and add the Amazon obligation of $90.94, this equals the “Other Expense” and “Funds Available” balances of <$8,785.24>.

![Budget Transactions Table](image-url)


**Budget Revision-External**

Budget Revisions are subject to approval by the granting agency. Some granting agencies provide UNCC with the flexibility to handle budget revisions to a certain degree. In these cases, the Office of Grants and Contracts will approve the budget revisions on behalf of the granting agency. In other cases, the Office of Grants and Contracts will have to make an official request to the granting agency.

Prior Approval Request to Granting Agency [Department Responsibility]:

- The Principal Investigator (PI) will determine and approve the need for a budget revision.
- The college research office/department will submit the budget revision request and PI approval through the Grants_Contracts@uncc.edu email address. A checklist can be found on GCA’s website. We also listed following this subject.

Prior Approval Request to Granting Agency [GCA Responsibility]:

- The Reporting and Sub-recipient Compliance Specialist will review the budget request and follow-up with the department if additional information is required.
- The Reporting and Sub-recipient Compliance Specialist will review the information; formulate an email to forward the request to the granting agency for approval (review the prior approval submission requirements for each agency in NORM).

After Receiving Agency Response:

- The Reporting and Sub-recipient Compliance Specialist will contact the Principal Investigator, College Research Officer, GCA Associate Director, and GCA Research Administrator upon receiving the approval/denial from the granting agency.
- If approved, the GCA Research Administrator will complete the budget revision request in BANNER and notify the department that the revision has been completed and funds are available as requested.

**Agency (External) Budget Change Request Checklist**

I. Departmental Process
   - Identify grant and fund numbers.
   - Obtain Principal Investigator/Project Director approval in a written email
   - Explain in detail a justification for the request.
   - An outline of the budget change request, specifying each category in detail
   - Submit all requests through Grants_Contracts@uncc.edu

II. GCA Preparation Process and Submission- Seven (7) to ten (10) business days
In order to conform to GCA procedures, complete all actions listed above. The checklist ensures the requests meets College goals and priorities, and requires approval by College and University personnel **prior to submission**

- The Research Compliance Accountant will review the request (request may be delayed if Accountant needs to obtain additional information from the College/Department)
- The Research Compliance Accountant will submit the request to the Sponsor/Agency.
- The Research Compliance Accountant will notify the PI and College upon submission.
- Upon approval/denial, the Research Compliance Accountant will notify the PI, college/department, Research Administrator and Contracts Specialist of the outcome.

**Budget Revision-Internal**

Budget Revisions are subject to approval by the granting agency. Some granting agencies provide UNCC with the flexibility to handle budget revisions to a certain degree. In these cases, the Office of Grants and Contracts will approve the budget revisions on behalf of the granting agency.

Uniform Guidance states: “The budget means the financial plan of the project or program as approved during the award process.” The University is required to report deviations from the budget and program when such deviations cause:

1. Change in scope or the objectives of the project;
2. Change in key personnel;
3. The absence of three months or more or a 25% reduction in time spent on the project by the PI;
4. The need for additional funding;
5. The inclusion of costs that require prior approval; and
6. The transfer of funds allotted to training allowances or participant costs.

**NOTE: Sponsoring agencies can make budget revision terms more or less restrictive.**

If any of the conditions listed above exist, an external budget revision will be needed. If not, proceed with the steps below for an internal budget revision.

Internal budget revisions are submitted electronically through the ImageNow system as an FTR Budget Revision. This link can be found [here](http://workflowforms.uncc.edu/imaging/imaging-forms-department/budget-office)

Before beginning a budget revision, ensure that:

1. Funding is available in the account lines that you plan to re-budget;
2. Proper documentation and support from the PI are attached;
3. An explanation/reasoning for the revision is included;
4. The correct approvers, including the PI, are added;
5. The debits and credits balance so that the transaction has a Net total of $0.00.

Once approved by the college research office and the PI, the budget revision passes through the system to the Grants and Contracts office to review/approve. Your designated Research Administrator in Grants and Contracts will notify you of any problems or issues with the budget revision, if applicable. If the budget revisions follows all guidelines, the Research Administrator will approve. Research Administrators have 5 business days to approve items in ImageNow (i.e. Budget Revisions).

*Note: Please contact your Research Administrator if PI needs to move funds from the parent fund to sub-fund Ex: 560539 to 56A539. This may require a sponsor approval.*

**Change in Principal Investigator or Co-Investigator**

A change in Principal Investigator (PI) must be reviewed and processed through GCA and cannot be submitted for review until the following documents are received. A checklist can be found online here: https://research.uncc.edu/sites/research.uncc.edu/files/media/files/gca/Request-for-PI-Change-Checklist.pdf to assist with this process.

- An email (sent to Grants_Contracts@uncc.edu) from the departing Principal Investigator explaining why they are no longer able to perform the role of Principal Investigator.
- The email should include:
  - Agency name
  - Sponsor ID number
  - UNCC fund number
  - New PI Biography Sketch
  - New PI Current Pending Support

Once GCA has received the above information, they will submit an email with the attached supporting documentation to the sponsor for approval. After submission, GCA will do the following:

- Email the current PI, the new PI, the College Research Office/Department, the Research Administrator, Contracts Specialist, and Associate Director of GCA regarding the submission and approval of the request.
- If approved, the designated Research Administrator in GCA will complete the necessary changes in BANNER and notify the College Research Office/Department when complete.

*Please note, if this change is contained in the same organization code, the fund number will remain the same. If the new PI is in a different unit (new organization code), the old fund will need to be closed and a new fund number set up in BANNER.*
**Cost Share Procedures**

**General Information**

Upon receipt of a new award, Grants and Contracts Administration (GCA) will review each project for cost sharing requirements. The total amount required is recorded on the FRAGRNT screen in BANNER under “total recipient share”.

Salary cost share is certified once a year: • Academic (07/01/XX-06/30/XX)

All non-salary cost share is certified on calendar quarters. The calendar quarters are:

- 1 (January to March)
- 2 (April to June)
- 3 (July to September)
- 4 (October to December)

All cost share must be received by the College Research Office/Department and the GCA Research Administrators will enter the information into the cost share database. GCA will send the cost share reports to the College Research Offices/Departments on a quarterly basis.

**Salary Cost Share**

Until payroll certification is in place, salary cost share is submitted on the Certified Effort Statement. Please work with your designated Research Administrator to access this form. Salary information should be pulled from Report Central using the Payroll Distribution screen. Be sure to select Payroll Transactions to use the correct reporting information. The reporting period selected in the Payroll Distribution screen should match the reporting period on the Certified Effort Statement form so that the percentages are correct.

Once complete and signed by the PI, this form should be sent to your designated Research Administrator who will complete the cost share certification for salary, including benefits and fringe information.

**Non-salary Cost Share**

All non-salary cost share must be submitted to GCA using the Cost Share Non-Personnel Form, which can be found [here](http://research.uncc.edu/departments/grants-contracts-administration-gca/forms). Backup documentation should accompany this form, documenting the items being cost-shared and their source funding (the non-grant fund). This documentation should be submitted by the College Research Office/Department to GCA on a quarterly basis.

**Met Cost Share**

Once cost share on an award is fully met, GCA will send the PI and College Research Office/Department the Fully Committed Cost Share Notification form.

**Unmet Cost Share**
It is the responsibility of the College/Department to notify the PI if the cost share is not met by the end of the project. The sponsor may not pay the final invoice of the award if the cost share is unmet. If this should occur, then the College/Department will be responsible for the unpaid amount.

**Financial Transfer Request**

Grants & Contracts Administration (GCA) Financial Transfer Request (FTR) eForms

Financial Transaction Request Forms (FTR)

FTRs can be used to transfer expenses on or off of a grant fund or to reallocate expenses to the correct account line if they were initially charge incorrectly. When submitting a FTR, please be sure that the following conditions have been met:

1. Include any supporting documentation to identify and verify the expenses on the FTR. This could include: cost transfer justification form, travel documentation, purchase orders, Banner screen shot, documentation from PI, etc.
2. Ensure that there are sufficient funds available and that the transfer is acceptable.
3. Include the identified expense using the ‘Correcting Entry Document #’ field in the FTR.

When submitted to GCA through the ImageNow system, your Research Administrator will review the document for accuracy. If allowable, the FTR will be approved and routed forward. If additional information is needed, your Research Administrator will contact the requestor. Research Administrators have 5 business days to approve documents in ImageNow. If information is not received in the allotted time, the document will be denied (with a reason for denial). If you have any questions, please reach out to your Research Administrator in GCA for further clarification.

**Interdepartmental Invoices (IDI)**

Interdepartmental Invoices can be used to pay for services such as recharge unit services or other expenses that are billed to another department on campus that should be paid on a grant fund. When submitting an interdepartmental invoice, please be sure that the following conditions have been met:

1. Funding is available in the correct account code on the grant fund to pay for the expense.
2. The expense is allowable and budgeted on the grant.
3. Include any supporting documentation to identify the charge, such as a department invoice or statement showing the charges.

When submitted to GCA through the ImageNow system, your Research Administrator will review the document for accuracy, following the same procedures as listed above for FTR approvals.
Electronic Personnel Action Form (EPAF)

When to use the EPAF system and special conditions with an EPAF

EPAF is an online system that is used to process payroll for hiring of part-time faculty, special pay to full time employees including summer pay, temporary employees, and students.

EPAF’s are originated by the college/department and submitted thru a multiple approval process. Part-Time Faculty and Faculty Summer Salary, the following conditions must be met:

- For EPAF Query dates of the 1st of the month, the EPAF must be submitted by the 4th day of the month.
- For EPAF Query dates of the 16th of the month, the EPAF must be submitted by the 19th day of the month.

For Student and Temporary Employees, EPAFs can be submitted and approved within the month for the EPAF dates. (ex. For EPAF Query date of 09/01/XX, the EPAF must be approved by 09/30/XX, or before).

Please refer to the Payroll calendar, located on the UNCC website under Payroll, as the dates may change each fiscal year.

Procedure for an EPAF

Login to the EPAF system through ‘My UNC Charlotte’ located on the top right hand of the UNCC homepage. Click on Banner Self-Serve and if prompted to login, use the same login and password as your system login.

The EPAF system is located under the ‘Employee’ tab in Banner Self-Serve.

Click on ‘EPAF – Electronic Personnel Action Form’, then ‘New EPAF’

For detailed EPAF instructions, please consult the University EPAF manual. This manual will provide detailed instructions for requirements in each field of the EPAF.

For Faculty Summer Salary, please review/complete the following steps to ensure that summer salary is allowed and allocated correctly per grant and PI guidelines:

- Check the award for the inclusion of the EPAF payment. The employee or position should be listed in the award and amount that has been budgeted.
- Review the BANNER screens FRIGITD and FRAGRNT to check for availability of funding and dates of the award. An EPAF payment should not extend past the end date of the award even if there is an extension forthcoming but not processed.
- Review the salary in Banner screen NBAJOBS. The annual salary should be calculated accordingly to the length of time. Ex. $75,000 for a 9-month employee would be $4,166.67 per pay period as their contract is only for 9 months, but are paid over 12 months.
• The amount of pay for full-time faculty should not be more than their per pay period amount multiplied by the number of pay periods. Ex. EPAF with dates of 7/1-7/30/XX equals two pay periods. 9 Month Employee with an annual salary of $90,000 should not be paid more than $10,000 for this period.

• For summer pay, the dates should be between 5/16/XX-8/15/XX.

For part-time faculty, the following applies:

• The pay for part-time faculty will be the same as their contract. Review the dates on the EPAF. The personnel dates are the dates the employee works for the special pay. The job effective dates are the dates the employee will be paid for the work. Ideally these dates should be the same, but in some circumstances the dates will be different.

For all EPAFs on 5XXXXX funds (grant funds) the following applies:

• Please ensure that your College Research Office is listed as an approver and that Valerie Crickard is listed as the fund approver for Grants and Contracts. If not, the EPAF will be returned for correction by Academic Affairs. All the GCA Research Administrators and the Associate Director are proxies for Valerie Crickard.

**Personnel Action Form- PD7**

**When to use the PD7 Form**

The PD7 form is a payroll document that should be used for Faculty appointment (9 & 12 month) and changes in their payroll status (supersedes including EPAF’s and terminations). The PD7 form is also used for Part-Time or EHRA Temporary appointments and Post Docs.

The PD7 form and instructions can be found [here](http://provost.uncc.edu/academic-budget-personnel/forms)

**PD7’s on Grant Funds**

PD7’s that include payment on a grant fund will be routed to GCA for approval through campus mail. Original PD7’s are **YELLOW**. Superseding PD7’s are **PINK**. *(All superseding PD7’s require a copy of the original attached)* Before GCA can process a PD7, it must be signed by the requester, approver, and Academic Affairs. Some Colleges may also elect to have their College Research Office/Department approve the form first. If the form is missing ANY of the above signatures, GCA will route the form back to the appropriate person/department.

**To be approved by GCA, the following conditions must be met:**

• The grant must be active during the entire appointment period.
• There must be available funds in the appropriate account line on the grant.
• The person or position must be listed in the award.
If all these conditions are met, the PD7 will be approved by GCA and forwarded to the Budget Office for the next step in the approval process. GCA research administrators have 5 business days to process accurate PD7’s from the date they are received in GCA. Please ensure that these documents are submitted in a timely fashion to avoid delay in processing/missed payroll periods/access problems for employees who may be between contract periods.

**No Cost Extensions (NCEs)**

**Background Information**

A no cost extension (NCE) is submitted when a project is ending, but work on the project is not complete and additional time is needed. Many agencies have requirements for NCEs, so it is important to check the award information to ensure the accurate submission of the request.

**General Instructions**

The following general rules apply when completing a NCE request:

- Most federal agencies require that a NCE be submitted at least **45 days prior to the end date** of the grant. This allows time to process the request before the designated end date.
- For some awards, UNC Charlotte has designated authority to grant the first NCE. All second NCE requests are required to have approval by the sponsor.
- NCE requests should be submitted via email (Grants-Contracts@uncc.edu) using the NCE request form found online.
- If needing to move funds as part of the NCE, a budget revision request should accompany the NCE so that they can be processed together (as a NCE does not equal a change in budget).

Once the sponsor has made a decision regarding the NCE request, GCA will notify the PI, College Research Office/Department, and the Research Administrators. The designated Research Administrator will update the award documentation in BANNER and notify the PI and College Research Office/Department when the updates are complete so that work can continue on the project (if approved).

If the NCE request has not been approved before the end date of the project, the College Research Office/Department will need to process an AOR on the award in order to keep the fund open.

**Release Time**

Release time is when an individual is working on a specific project during their contractual period. For faculty, release time can be taken from 07/01/XX-06/30/XX for all faculty.
A sponsored activity release time form is used to process the faculty member’s pay for the designated period to charge to the grant fund, thus releasing state funds that would normally pay the individual’s salary. **Release time cannot cross fiscal years.** A copy of the Sponsored Activity Release Time Form can be found [here](https://research.uncc.edu/departments/grants-contracts-administration-gca/forms).

**Instructions for Processing**

When completing the Sponsored Activity Release Time Form, please be sure the following conditions have been met:

- The dates of the release time are within the award’s period of performance.
- The start date of the release time form matches the payroll dates (ex. Release time must start on either the 1st or 16th of the month).
- Funds are available in the correct account line (911100) on the grant fund.
- The person is listed in the award document to receive release time on the grant fund.
- The salary amount cannot exceed 100% of their normal salary amount per pay period.

If the above conditions have been met, the College Research Office/Department should have the form signed by all necessary parties and submit to their designated Research Officer in GCA for approval. The Research Officer will review the form and submit to GCA management for approval and submit to the budget office for processing.

If the Release Time Form is received AFTER the date of the start of the release time, a Cost Transfer Justification Form must accompany the Release Time Form, documenting why the form is being submitted late.

*Please note, GCA Research Administrators have 5 business days to process accurate Release Time Forms. Any forms received with incorrect information will be returned to the College Research Office/Department and will need to be resubmitted.*

**Tuition and Fees Rebudget Justification Procedure**

All sponsored budget requests that include graduate assistantship salary must also include full tuition and fees at the current in-state rate, unless disallowed by the sponsoring agency. If the sponsor’s awarded budget includes tuition and fees, the tuition and fees must be charged to the sponsor for graduate student(s) assigned to the project, per UNC Charlotte Policy 50.5.

However, occasionally the circumstance arises where funds for tuition and fees need to be rebudgeted to facilitate the successful completion of a project. In that case a Tuition and Fees Rebudget Justification Form must be submitted and approved by the GCA Executive Director before an internal rebudget can be requested and processed.

Please note this procedure is only required prior to requesting an Internal Rebudget. If sponsor approval is required for a rebudget of Tuition and Fees please refer to our External Rebudget Request documentation for guidance.
Tuition and Fees Rebudget Justification Form:

- The Principal Investigator (PI) will determine and approve the need for Tuition and Fees to be rebudgeted on their sponsored award.
- The college research office/department will complete the Tuition and Fees Rebudget Justification Form which must include a scientific/programmatic justification for the change.
- The college research office/department should submit the completed form to the Grants-Contracts@uncc.edu email address or by hitting the “Submit” button at the bottom of the form.
  - Please note the form needs to be downloaded to your computer for the Submit button to work.
- If there is any additional documentation that would be helpful for reviewing the request please attach it to your submission email.

Upon Submission:

- The Executive Director of the Grants and Contracts Accounting office will review each request on a case-by-case basis, and respond back to the requester with an approval, denial, or additional questions.

Internal Rebudget Request:

- Once the Tuition and Fees Rebudget Justification Form is approved by the Executive Director, the college research office/department may then submit an official internal rebudget request.
  - Please refer to the Internal Rebudget Procedure for additional information.
- The approved Tuition and Fees Rebudget Justification Form must be attached to any internal rebudget request. If it is not attached the Post-Award Research Administrator will reject the request.

Award Closeout Procedure

Overview of Award Closeout

The award closeout process starts approximately 90 days prior to an award end date and continues until the award is inactivated in BANNER. During this process, Research Administrators in GCA are working with the Grant Billing and Reporting Specialist to coordinate the final invoice and financial reports. If the reporting deadline is earlier than 90 AFTER the end date, the closeout process will be expedited in order to meet the invoicing and reporting deadlines.

Advance Closeout Notification
A report is sent to each College Research Office and Principal Investigator 90 prior to an award ending (See sample below). The College Research Office will notify GCA if a no cost extension (NCE) will be requested. Please see Policy 70.1 regarding the award close-out process.

**Closeout of Award**

Once the award period has ended, your designated Research Administrator in GCA will begin the official closeout process. The Research Administrator will review expenses for accuracy and legitimacy, calculate the facilities and administration (F&A) costs, and prepare the final expenditure report for review. The Research Administrator will notify the PI and College Research Office/Department if the grant is overspent or if there are unallowable charges on the grant that need to be moved prior to final reconciliation.

When the award is ready to close, the Research Administrator will send the final expenditure report to the PI and the College Research Office/Department for confirmation. **Both the PI and CRO/Department need to confirm that the expenses are correct and the award is ready to close.**

For fixed price awards, the residual balance (up to 25%) will be returned to the PI per the residual balance policy. Policy 70.2 on Residual Balances provides additional information.

After the award closeout has been confirmed, the Research Administrator will continue the closeout process in GCA. Please note that the award cannot be inactivated in BANNER until all billing and invoicing is complete. Therefore, please ensure that once closeout has been confirmed, nothing is charged to the grant fund. Once closed and inactivated, records must be kept in accordance with Sponsor Agency and University guidelines. For any questions, please contact your designated Research Administrator in GCA.
STANDARDS OF ETHICAL CONDUCT

UNIVERSITY POLICY: 804

Executive Summary:
This Policy sets forth UNC Charlotte’s commitment to ethical, legal, and professional behavior in all dealings both inside and outside the University. It is applicable to all members of the University community.

Policy Description:

Purpose
Pursuit of The University of North Carolina at Charlotte mission of teaching, research and public service requires a shared commitment to the core values of the University as well as a commitment to ethical conduct in all University activities. In that spirit, these Standards of Ethical Conduct (the Standards) are a statement of the University community’s belief in ethical, legal and professional behavior in all dealings both inside and outside the University.

Applicability
The Standards apply to all members of the University community, including The Board of Trustees, the Chancellor, the Vice Chancellors, all Senior Academic and Administrative Officers, the faculty and other academic personnel, staff, students, volunteers, contractors, agents and others associated with the University. Organizationally, these Standards apply to the University’s campuses, campus organizations, foundations, alumni association and other affiliated entities.

1. Fair Dealing
Members of the University community are expected to conduct themselves ethically, honestly and with integrity in all dealings. This means that principles of fairness, good faith and respect consistent with laws, regulations and University policies govern our conduct with others both inside and outside the community. Each situation must be examined in accordance with these Standards. No conduct or decision inconsistent with these Standards can be justified on the basis of customary or historical practice, expediency or achieving a desired result or purpose.

2. Individual Responsibility and Accountability
Members of the University community are expected to exercise responsibility appropriate to their positions and delegated authorities. They are responsible to each other, the University and the University’s stakeholders both for their actions and for their decisions not to act. Each individual is expected to conduct the business of the University in accordance with these Standards, exercising sound judgment and serving the best interests of the University and its community.
3. **Respect for Others**

The University is committed to the principle of treating each community member with respect and dignity. The University prohibits discrimination and harassment based on any status protected by law or University policy and provides equal opportunities for all community members and applicants.

4. **Compliance with Applicable Laws, University Policies and Procedures, and Other Forms of Guidance**

The University is subject to many of the same laws as other enterprises, as well as those particular to public entities. There are also additional statutory and regulatory requirements unique to higher education. University policies and procedures are designed to inform our everyday responsibilities, to set minimum standards, and to give University community members notice of expectations.

Members of the University community are expected to become familiar with the statutes, regulations, and University policies and procedures bearing on their areas of responsibility. Many, but not all, applicable legal requirements are embodied in University policies. Failure to comply can have serious adverse consequences both for individuals and for the University, and those consequences can adversely affect the institution’s reputation, financial stability, and the health and safety of the community. University business is to be conducted in conformance with legal requirements, including contractual commitments undertaken by individuals authorized to bind the University to such commitments, as well as University policies and procedures.

Each member of the University community is expected to seek clarification on a legal requirement, University policy or other University directive he or she finds to be unclear, outdated or at odds with University objectives. It is not acceptable to ignore or disobey laws or policies if one is not in agreement with them, or to avoid compliance by deliberately seeking loopholes.

The Office of Legal Affairs has responsibility for the interpretation of statutory, regulatory, and other legal requirements.

In some cases, University employees are also governed by ethical codes or standards of their professions or disciplines. Some examples are attorneys, auditors, physicians, nurses, social workers, and counseling staff. It is expected that those employees will comply with applicable professional standards in addition to applicable statutes, regulations, policies and procedures.

5. **Conflicts of Interest or Commitment**

Employee members of the University community are expected to devote primary professional allegiance to the University and to the mission of teaching, research and public service. Outside employment must not interfere with University duties. Outside professional activities, personal
financial interests, or acceptance of benefits from third parties can create actual or perceived conflicts between the University’s mission and the private interests of an individual employee or a member of the employee’s immediate family. University community members who have certain professional or financial interests are expected to disclose them in compliance with applicable conflict of interest/conflict of commitment policies. In all matters, community members are expected to take appropriate steps to avoid both conflicts of interest and the appearance of such conflicts. See University Policy 102.1, External Professional Activities of Faculty and Other Professional Staff Exempt from the State Personnel Act; University Policy 101.24, Conflicts of Interest and Commitment.

6. Ethical Conduct of Research

All members of the University community engaged in research are expected to conduct their research with integrity and intellectual honesty at all times and with appropriate regard for human and animal subjects. To protect the rights of human subjects, all research involving human subjects is to be reviewed by institutional review boards. Similarly, to protect the welfare of animal subjects, all research involving animal subjects is to be reviewed by institutional animal care and use committees. The University prohibits research misconduct. Members of the University community engaged in research are not to fabricate data or results, change or knowingly omit data or results to misrepresent results in the research record, or intentionally misappropriate the ideas, writings, research, or findings of others. All those engaged in research are expected to pursue the advancement of knowledge while meeting the highest standards of honesty, accuracy, and objectivity. They are also expected to demonstrate accountability for sponsors’ funds and to comply with specific terms and conditions of contracts and grants. See University Policy 306, Research Utilizing Human Subjects; University Policy 309, Ethical Conduct in Research, Scholarship, and Educational Activities; University Policy 310, Laboratory Animals Used for Teaching and Research.

7. Records: Confidentiality/Privacy and Access

The University is the custodian of many types of information, including that which is confidential, proprietary, and private. Individuals who have access to such information are expected to be familiar and to comply with applicable laws, University policies, directives and contracts pertaining to access, use, protection and disclosure of such information. Computer security and privacy are also subject to law and University policy.

The public right to information access and the individual’s right to privacy are governed by state and federal law, as well as by University policies and procedures. The legal provisions and the policies are based upon the principle that access to information concerning the conduct of the people’s business is a fundamental and necessary right of every person, as is the right of individuals to privacy. See University Policy 402, Student Records (FERPA); University Policy 605.2, Privacy and Confidentiality of Individually Identifiable Health Care Information under HIPAA; University Policy 605.3, Retention, Disposition, and Security of University Records; University Policy 605.8, Public Records Requests; University Policy 304, Electronic Communication Systems; University Policy 307, Responsible Use of University Computing and
8. Internal Controls

Internal controls are the processes employed to help ensure that the University's business is carried out in accordance with these Standards, University policies and procedures, applicable laws, and sound business practices. They help to promote efficient operations, accurate financial reporting, protection of assets and responsible fiscal management. All members of the University community are responsible for internal controls. Each business unit or department head is specifically responsible for ensuring that internal controls are established, properly documented, and maintained with respect to activities within their jurisdiction. Any individual entrusted with funds, including principal investigators, is responsible for ensuring that adequate internal controls exist over the use and accountability of such funds.

9. Use of University Resources

University resources are to be used solely for activities on behalf of the University. They may not be used for private gain or personal purposes except in limited circumstances permitted by existing policy where incidental personal use does not conflict with and is reasonable in relation to University duties (e.g. telephones and limited use of electronic communications systems—see University Policy 304, Electronic Communication Systems; University Policy 307, Responsible Use of University Computing and Electronic Communication Resources; and University Policy 601.1, University Supplies, Equipment, and Materials). Members of the University community are expected to treat University property with care and to adhere to laws, policies, and procedures for the acquisition, use, maintenance, record keeping and disposal of University property. For purposes of applying this policy, the term University resources is defined to include but not be limited to the following, whether owned by or under the management of the University:

a. Cash, and other tangible and intangible assets;

b. Receivables and other rights or claims against third parties;

c. Intellectual property rights;

d. Effort of University personnel and of any non-University entity billing the University for effort;

e. Facilities and the rights to use of University facilities;

f. The University's name;

g. University records, including employee, student and patient records; and

h. The University information technology infrastructure.

10. Financial Reporting

All University accounting and financial records, tax reports, expense reports, time sheets and effort reports, and other documents including those submitted to government agencies must be accurate, clear and complete. All published financial reports will make full, fair, accurate,
timely and understandable disclosures as required under generally accepted accounting principles for government entities, bond covenant agreements and other requirements. Certain individuals with responsibility for the preparation of financial statements and disclosures, or elements thereof, may be required to make attestations in support of these Standards.

11. Reporting Violations and Protection from Retaliation

Members of the University community are strongly encouraged to report all known or suspected improper governmental activities (IGAs) under the provisions of University Policy 803, Reporting and Investigation of Suspected Improper Activities and Whistleblower Protection. Reporting parties, including managers and supervisors, will be protected from retaliation for making a good faith report under and in accordance with that Policy.

Revision History:

- Initially approved October 11, 2013

Authority: Chancellor

Responsible Office: Office of Legal Affairs