



Office of Research

Contracts & Grants/Grants Accounting/Financial Management & Reporting (FMR) Pre-Expenditure Review Criteria, Spend Authorization, Expense Report, Requisitions and Cost Transfer Checklist

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

I. Requisitions, Spend Authorizations and Expense Reports

- **Domestic Travel - 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 period of performance (POP).
- ☐ Blanket travel Spend Authorizations 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 Spend Authorization 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.
- ☐ **"Purpose of Trip"** includes:
 - Name of activity to be attended (e.g. Conference/ Symposium/ Training/Workshop, etc.);
 - Traveler's intent (e.g. To present grant research results; Present poster on grant research results; Learn about science topics directly related and of benefit to the grants's science (*Notes: (a) A programmatic description of the need and benefit to the grant is entered into the Justification field; (b) Some sponsors may not*



allow this type of travel effort as a direct cost under the grant); Conduct proposed research collaborations; Attend required contractual meeting; etc.)

- A “link” to the website containing information about the activity to be attended.
- ☐ **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 Spend Authorization record.
- ☐ **“Benefit to the University”** includes a description of the grant’s contribution to the advancement of the University’s research goals.
- ☐ Select awards (federal and private) may require sponsor approval prior to coordination of travel efforts, even if travel costs were proposed. If applicable under the grant to be charged, copy of sponsor approval is attached.
- ☐ **“Destination”** includes the name of the City and the State.
- ☐ If personal time is involved, include details (From and To dates).

• Foreign Travel - 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 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 Spend Authorization 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.
- ☐ **“Purpose of Trip”** includes:
 - Name of activity to be attended (e.g. Conference/ Symposium/ Training/Workshop, etc.);
 - Traveler’s intent (e.g. To present grant research results; Present poster on grant research results; Learn about science topics directly related and of benefit to the grant’s science. (*Notes: (a) A programmatic description of the need and benefit to the grant is entered into the Justification field; (b) Some sponsors may not allow this type of travel effort as a direct cost under the grant*); Conduct proposed research collaborations; Attend required contractual meeting; etc.); and,



- A “link” to the website containing information about the activity to be attended.
- ☐ **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 Spend Authorization record.
- ☐ **“Benefit to the University”** includes a description of the grant’s contribution to the advancement of the University’s research goals.
- ☐ Select awards (federal and private) may require sponsor approval prior to coordination of travel efforts, even if travel costs were proposed. If applicable under the grant to be charged, copy of sponsor approval is attached.
- ☐ **“Destination”** includes the name of the City and the State.
- ☐ If personal time is involved, include details (From-To and dates) under the **“Destination”** field.

NOTE: OR’s Spend Authorization review is only conducted for allowability and allocability purposes, therefore, verification of Studyabroad and UCF Global required attachments will be processed by the UCF Global Office’s reviewer.

• **EQUIPMENT - Confirm**

- ☐ Equipment costs were proposed.
- ☐ 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. Copy of sponsor approval is attached.
- ☐ Equipment purchase will be ordered and received within the currently approved grant’s period of performance (POP).
- ☐ Equipment will be delivered to allow usage in support of grant implementation efforts.
- ☐ 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.
- ☐ All equipment requisitions shall include the following equipment information:
 - OR’s assessment of the type of equipment subject to the requisition request:
 - Does asset have a useful life of one year or more? ☐ Y ☐ N
 - [If no, use a non-tagable expense account code for this item].
 - If building an asset: ☐ Y ☐ N
 - Asset build name (Full name): _____
 - Grant number(s) to be charged: _____
 - Estimated completion date (month/day/year): _____
 - Total cost the asset being build: _____
 - Specify requisition or PO number and the respective line numbers to be combined to create an asset:
 - Include full description of item in requisition line, including model and serial number if available. _____
 - Inform Property Department when Asset build is completed so capitalization



valuation and deal assignment can be completed

- If purchasing an upgrade, enhancement or add-on to an asset that is already decalated, provide the following:
 - Asset location (Campus/Building Room): _____
 - Specify Asset ID or Tag Number: _____
 - Specify requisition/PO line numbers to be added to the asset: _____ : _____;
 - If total value of lines for upgrade, enhancement or add-on is less than \$5,000; use a non-tagable expense account code.
 - Provide the department or grant number that will maintain the asset for inventory purposes.
 - ☐ Equipment purchase is a component/part of an asset build fabrication. Copy of the OR's approval to the email request to proceed with the asset build fabrication is attached as supporting documentation. If copy of OR's approval is not available, do not submit requisition: Send mail to Griselle Baez-Munoz, OR/FMR at griselle.baez-munoz@ucf.edu, and copy Mary Stanley, OR Office of Compliance at mary.stanley@ucf.edu, and Tara Priest, Financial Affairs, at tara.priest@ucf.edu, using **Subject:** "Asset Build -Approval and Decal information request." Email shall include: (1) Grant number; (2) Asset build name; (3) Estimated date of completion; (4) Total anticipated cost (\$) of asset build, and (5) Attached copy of section of proposal or budget justification where asset build was proposed **or** copy of sponsor approval/acknowledgement of proposed fabrication, unless available under the grant record in HRS. Questions relating to asset build fabrications shall be directed to Mary Stanley, OR Office of Compliance, at mary.stanley@ucf.edu.
 - ☐ 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).
- **Services-** Includes Independent Professional Services, Consulting, Honorarium, Speaker Fees, etc.
 - ☐ Service costs were proposed.
 - ☐ Service costs were **NOT** proposed, however, service 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.
 - ☐ Service costs were **NOT** proposed and sponsor approval **is** required. Copy of the sponsor's approval to procure the proposed services is attached.
 - ☐ Services will be provided within the currently approved grant's 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).

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

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 or PARIS budget details for the original transaction).
 - ☐ Before submitting a cost transfer/journal online request, the Requester determines
 - ☐ If the request involves grant(s) or account(s) administered by UCFRF.
 - ☐ If yes:
 - ☐ Requester shall submit an email request to UCFRF's representative Sara Garrabrant, Manager/Accounting, UCFRF, at (Sara.garrabrant@ucf.edu), for review and confirmation of whether the request meets review criteria to proceed with submission of the cost transfer request for OR's review.
 - ☐ If acknowledgment to proceed is provided by the UCFRF's representative (as reply to Requester's email request), a pdf copy of the UCFRF's acknowledgement email must be attached by the Requester to the online journal to complete pertinent supporting documentation.
 - ☐ However, if the UCFRF's representative indicates that the request cannot be approved, the cost transfer/journal shall not be submitted, and Requester shall determine pertinent cost of action in coordination with the Research Coordinator assigned to the unit/College.
- **Cost Transfers Involving Printing of Business Cards and Posters**
 - ☐ Requests submitted by UCF's units to the UCF Print Shop for Business Cards or Posters must include a justification for their need and benefit to the grant.
 - ☐ As applicable, the UCF Print Shop representative will include the justification under the "Special Instructions" section of the "Business Card/Poster" Job Ticket submitted to OR for review of the payment request:
 - **Business Cards**
 - ☐ Business Cards costs were proposed.
 - ☐ Business cards costs were NOT proposed, but may be considered direct costs because:
 - ☐ the grant staff are funded 100% and are dedicated to the grant and they have no other assigned duties;
 - ☐ the students who are participants are being funded by the US Department of Education or (Sponsor name); or,
 - Indicate other justification reason _____
 - **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.