

## **Division/Program Transaction Procedures for UCAR Awards and Account Management**

### **UCAR Non-NSF, NSF, and NSF Special Awards**

The divisions/programs receive Non-NSF, NSF and NSF Special award documentation from the UCAR Sponsored Agreements office. The division/program administrator and principal investigator overseeing the award are notified by UCAR Sponsored Agreements of any special terms or conditions that exist.

### **NSF/NCAR Base Funding**

NSF award information is received by the NCAR laboratories/divisions from the NCAR Director's office. Budgets for the NSF award are allocated by the NCAR Directorate and any special program considerations associated with the NSF award are communicated to the laboratories/divisions through the NCAR Budget and Planning office.

### **Prespending**

Divisions/Programs may ask for prespending on a Non-NSF, NSF or NSF Special award if there is an urgent need to begin work on a project prior to receipt of the award. The division/program administrator completes the prespending/overspending questionnaire. The questionnaire asks for information regarding the status of funding and risk to the division/program should funds not be received. The prespending/overspending questionnaire must be authorized by the division/program director, entity budget office, entity director, UCAR treasurer and vice president of F&A for requests under \$100,000 and require an additional signature by the UCAR president for requests equal to or in excess of \$100,000. Work cannot commence on a project until proper authorization is obtained. The questionnaire and instructions for filling it out can be found at: <https://www.fin.ucar.edu/treasury/>

### **Account Key Set Up Form**

The Account Key Setup Form is the mechanism for establishing an account key in the Bi-Tech system chart of accounts. An account key is a number in the accounting system that is used to capture costs related to a work objective, task, or project. These costs can be salaries, benefits, materials and supplies, purchase services, travel, equipment, and overhead. A new account key may be added to an existing award or may represent the addition of a new award. The form may also be used for changing information on an existing account key. An administrator with authority over division/program accounts generates an account key set up form for new and existing awards and forwards it to the entity budget office for review. Final receipt and approval of the form is processed by the UCAR Finance office and entered into the UCAR accounting system. The account key

set up form and instructions for filling it out can be found at:  
[https://www.fin.ucar.edu/forms/internal/FINANCE/coa\\_form/coa.pdf](https://www.fin.ucar.edu/forms/internal/FINANCE/coa_form/coa.pdf)

### **Signature Authority**

When a new account key is entered into the accounting system, the signature authority database system generates an email to the division/program administrator(s) notifying them that the key is in the system. If they want to add authorities for it, each division/program has a designated administrator(s) that has the ability to assign signature authority on an account key in the signature authority database. Signature authority types and levels may vary among certain positions and are determined within limits by the division/program director.

### **Funds Request Budget Transfer Form**

An administrator with authority over division/program accounts generates a funds request budget transfer form based on the award amount. The form contains account key and object code information to allocate the budget. The completed form is forwarded to the UCAR Finance office for approval and entry into the accounting system. The form must be in accordance with the proposal budget approved by the sponsor. The budget form and instructions for filling it out can be found at:

[https://www.fin.ucar.edu/forms/internal/FINANCE/budget\\_form/budget.gif](https://www.fin.ucar.edu/forms/internal/FINANCE/budget_form/budget.gif)

### **Personnel Profile Form**

When new budgets containing salary information are entered into the UCAR accounting system, associated salary encumbrances need to be added in the UCAR iVantage HRIS system. Each division/program has a designated administrator(s) with the authority to make personnel profile changes in the UCAR iVantage HRIS system which creates salary encumbrances. Any new encumbrances for staff will be reflected in the UCAR accounting system, and new account keys that have been added to an employee's personnel profile information will appear on his/her time card. Any changes to an employee's profile are communicated to the employee either through their supervisor or the division/program administrator. The division/program administrator should also communicate any change that affects a principal investigator's award if the principal investigator differs from the employee's supervisor.

### **Visitor Authorization Form**

The Visitor Authorization (VA) form encumbers salary and benefits, travel expenses, temporary living per diem, relocation expenses, honoraria, etc. for visitors. HR uses this form to enter all salaried visitor information into the iVantage HRIS system and to track visitor information statistics. The UCAR Travel office uses the VA form to encumber all non-payroll support associated with a visitor into the accounting system. This form and its instructions can be found at:

[http://www.fin.ucar.edu/forms/HR/vistaa\\_form/vistaadir.html](http://www.fin.ucar.edu/forms/HR/vistaa_form/vistaadir.html)

## **Purchase Requests**

Any employee may fill out a purchase requisition for goods or services but each requisition must be approved by an employee with signature authority for the noted account key within his/her limits. Employees may also be granted access to a UCAR purchasing card to procure goods and services within limits. Any employee approving the procurement of goods or services is responsible for knowing if the associated expenses are allocable and allowable under the terms and conditions of the award where they are being charged. For smaller purchases, petty cash advances and reimbursements are available through the front desk receptionist at most facility locations and require two authorizing signatures for processing. The check request process is also available for certain types of reimbursements. Please see the UCAR Finance and Administration web page for detailed procedures at: [https://www.fin.ucar.edu/contracts/contracts/guideline/cp\\_fgguide.html](https://www.fin.ucar.edu/contracts/contracts/guideline/cp_fgguide.html)

## **Travel Authorizations and Vouchers**

Employees needing to travel must contact their administrative support staff member to secure travel authorization before any travel arrangements are made. Every traveler must be insured by UCAR regardless of how the trip is being funded. Visitors needing travel support are contacted by administrators in the sponsoring program to initiate travel arrangements. A travel authorization form must be completed for all staff or visitor travel and should be authorized by the traveler and a UCAR program official with travel authority over the account that will bear the expenses for the trip. The Principal Investigator over the account is responsible for knowing if the travel charges are allowable under the terms and conditions of the award to which they are being charged. For foreign travel, the travel authorization form will also need to be signed by a President's Council member. The travel authorization form is sent to the UCAR travel office for final approval and processing. After the trip, the traveler is responsible for completing or assisting with the completion of a travel voucher form. This may include turning in all trip receipts to their administrative support staff member to be processed with the travel voucher form. The travel voucher form is sent to the UCAR travel office for final approval and processing. Please see the UCAR travel office web page for specific instructions on the forms. The travel authorization/voucher forms and instructions can be found at: <http://www.fin.ucar.edu/travel>

## **Invoicing**

It is the responsibility of the UCAR Finance Accounts Receivable office to send out invoices based on award stipulations. The divisions/programs may request that separate invoices for specific charges be sent to third parties for the purpose of reimbursement. An example of this would be travel charges incurred by a participant or visitor that are reimbursable. A division/program administrator would initiate a request for invoice to UCAR Finance who sends separate invoices not related to general award billing.

## **Management Information and Monthly Program Monitoring**

Division/Program administrative staff is assigned to monitor and/or distribute monthly status reports to management. Management is responsible for monitoring that division/program costs do not exceed acceptable levels. The entity budget and planning offices distribute monthly overspending reports to the division/program administrators for review. The UCAR Treasury office disseminates cash flow information monthly on their web page for review by the division/program administrators. If deficits in available funding exceed acceptable levels, it is the responsibility of the entity budget and planning office to notify the division/program administrator that an action on the part of the division/program must be taken to remedy the situation. Actions involved in remedying the situation include requesting additional funding from the agency, moving erroneously charged expenses, etc. If a deficit exceeds or is expected to exceed acceptable levels within thirty days, the division/program administrator is required to fill out a request for overspending approval. The form and instructions for overspending approval can be found at: <https://www.fin.ucar.edu/treasury/> The entity budget and planning offices will also post monthly status reports of Modified Total Direct Cost (MTDC) and Indirect cost pool variances on their web sites.

Principal investigators are responsible for monitoring their individual awards to ensure that only appropriate charges that support the statement of work, budget and terms and conditions of the award and are in accordance with circular A-122 are posted to the associated account. Should a discrepancy be discovered, staff should notify a division/program administrator to work with the UCAR Finance office to resolve it.

## **Journal Entry Transfer Form**

The purpose of the journal entry transfer form is to move expenses from one account to another. In cases where an administrative staff member or principal investigator discovers an expense has been charged to an incorrect account, the division/program administrator can initiate a journal entry transfer form to move the expense to the correct account. Separate forms exist for non-payroll and payroll expenses. The movement of non-payroll expenses is authorized by the division/program administrator. The movement of payroll expenses must be authorized by the employee and the division/program administrator. These forms are forwarded to the UCAR Finance office for review, approval and entry into the accounting system. If transfers require multiple line items an Excel spreadsheet may be used to email to the division accountant. Both payroll and non-payroll transfers can be created using the UCAR Administrative Reporting Tool (ART) and downloaded into an Excel spreadsheet for authorization. This tool and instructions for its use may be found at: <http://www.fin.ucar.edu/it/dw/apps-ce.html>

## **Award Changes**

It is the division/program's responsibility to notify the UCAR Sponsored Agreements office regarding post award requests to the agency such as changes in the principal investigator, statement of work, cost share obligations, reprogramming of budgeted

funds, de-obligation of funds, and no-cost extensions. Requests for supplemental or incremental funds must be submitted through both the UCAR Sponsored Agreements office and entity budget and planning office for processing. Official approval must be received from the agency before a division/program can act on a requested change.

### **Award Deliverables and Final Closeout**

The UCAR Sponsored Agreements office notifies the division/program administrator that an award is expiring at thirty day intervals starting at one hundred and twenty days prior to the end date of the award. UCAR Sponsored Agreements sends a closeout form to the division/program thirty days prior to final closeout date. It is the responsibility of the principal investigator to confirm that all required interim and final deliverables have been sent to the agency. The UCAR Sponsored Agreements Office works with the UCAR Property and Finance Offices to close the award in the accounting system.