

University of Nebraska at Omaha
GUIDELINES FOR MANAGING AND EXPENDING GRANT, CONTRACT,
OR COOPERATIVE AGREEMENT RESTRICTED FUNDS

1. Review the award paperwork. It may contain specific granting agency requirements. Project Directors are responsible for compliance with all applicable Federal, State, and granting agency rules and regulations. Please coordinate requests that require agency approval through the Office of Sponsored Programs and Research.
2. Project Directors are responsible for reviewing all the expenditures on their awards for the supporting documents. Expenditure transfers made as soon as possible, but at least within 90 days of the charge.
 5. University and State policies and procedures must be followed. The grant or contract is with the University, not the Director. Purchases and commitments contrary to University policies and procedures shall be the personal responsibility of the individual making such purchases or commitments.
 6. It is a requirement to account for all of the costs included in the project proposal budget, project proposal narrative, and agreement. Cost share expenses must be posted to the cost share Cost Object(s) established for the project. Excess Federal or federal pass-thru funds cannot be used as cost share for other federal or federal pass-thru projects.
 7. A Personnel Action Form (PAF) or Recurring Payment Form must be processed for each individual to be paid from the project. Please contact the Human Resources department if you have questions regarding the processing of these forms and overload pay must be approved by the granting agency. Overtime pay on hourly wages is not allowed unless approved by the granting agency.
 8. Personnel Activity Reports are required for all employees who work on federally funded projects. This includes the University, Federal or Federal Pass-through WBS Elements and applicable cost share Cost Centers. Project Directors are responsible for making sure the Personnel Activity Reports (PAR) forms are signed by a person who has direct knowledge of the effort of the employee for the indicated work period, and the certified PAR forms are returned to Grants Accounting by the due date.
 9. Retroactive payroll adjustments should not be made after the effort has been certified on the PAR form. If a retroactive personnel action is processed, the Personnel Activity Report (PAR) for that time period must be recertified to agree to the adjustment.
 10. If scholarships are to be paid from the project, please include the WBS Element on your memo to Financial Aid, and a list of the student names, amounts, and terms.
 11. Graduate Assistants funded by federal or federal pass-thru funds must be enrolled in a degree program related to the grant or project. Salary plus tuition is paid for Graduate Assistants. Tuition cannot be paid for graduate or undergraduate student workers.
 12. Remember to give the WBS Element to the Mailroom and/or the Telecommunications department if any allowable telephone expenses should be charged to the project.
 13. All revenue checks for grants or contracts should be forwarded to Grants Accounting. Grants Accounting's approval is

required on the deposit receipts before they are processed by Cashiering.

14. **All financial reports must be filed by the Grants Accounting Office. Your cooperation will be needed and appreciated in completing these reports, but the reports must be coordinated with Grants Accounting before they are submitted.**
15. When your project is completed, please give Grants Accounting documentation that you have completed the final program report as applicable.
16. For audit purposes, please keep all records for 7 years after the final report has been filed.
17. The following Cost Accounting Standards must be followed.

CAS 9905.501 – Consistency in Estimating, Accumulating, and Reporting Costs
CAS 9905.502 – Consistency in Allocating Cost Incurred for the same purpose
CAS 9905.505 – Accounting for Unallowable Costs
CAS 9905-506 – Cost Accounting Period