Part II - Module 2.0

Research Administration
Start to Finish
(GC1000)

Complete Course
In this module

- Project Start-Up
- Expenditures
- Expense Monitoring
- Compliance
- Spending Awards
- Personnel
Award Administration (Module 2.00)

In this module (continued)

- Purchasing
- Subcontracting
- Consultants
- Equipment
- Travel
- Clinical Trials
To start a project, initial expense items are needed and/or personnel need to be hired.

It is important to know the policies governing purchases:

• Who can make expense authorizations
• Who is responsible for such authorizations.
“All expenses made using University funds must comply with the Tests of Propriety and the requirements found in the procedures accompanying (the Propriety of Expenses) policy.”

Administrative Policy Statement: Propriety of Expenses.

"...all expenses made using university funds must involve at least two different employees: a requestor and an approver…”

Both of these individuals must have:

- Sufficient knowledge to make such evaluation, and

- The authority to challenge or seek further approvals for questionable transactions
Expenditures

The individuals responsible for such evaluation are as established under the Administrative Policy Statement, *Fiscal Management Roles and Responsibilities*. Reviewers may not approve their own or supervisor's personal reimbursement.

- The timing of such evaluations shall be as established by administration.
- Sensitive transactions should be reviewed for the propriety of expenditures prior to execution.
- It is reasonable to review other transactions, such as Procurement Card purchases, after completion.
- The requestor and reviewer of the transaction may be held personally liable for transactions made in violation of this policy, regardless of when the approval occurred.

For all expenditures, if more than one policy applies, the more restrictive policy is to be followed.

*(i.e. A sponsor cannot authorize first-class airline tickets since State fiscal rules and University policy prohibit this type of travel.)*
Expenditures

UCD policy states that all expenditures of UCD controlled funds meet the following standards:

- Expenditures must be for **official UCD business** only.
- Expenditures are **reasonable** under the circumstances of the specific program or project for which they are charged.
- Expenditures **must directly contribute** to the accomplishment of the University’s mission.
- Must be a **necessary expenditure** for the specific project for which they are charged.
The PI has primary fiscal responsibility for the award and includes maintaining oversight and control of expenditures processed under a program or project.

The PI and all persons making purchases for a project must adhere to CU Policy and Procedures:

- Procurement Service Center’s guidelines
  - Good and Services
  - Hiring of Personnel
Expenditure Authorization

To ensure oversight and control, the PI needs to:

• Authorize spending authority only to responsible staff who can verify the appropriateness of expenditure activities.

• Authorize expenditures that are reasonable and necessary to accomplish the project or program goals.

• Only authorize expenses for goods and services to be received and used during the term of the award.
Expenditure Authorization

The PI & those authorized to make expenditures should:

- Be aware of the potential for conflicts of interest (or even perceived conflicts of interest) when working to fulfill the obligations of the award, while also meeting the obligations of other existing, new or proposed projects or programs.

  **CAUTION**

- Keep in touch with PostAward, your administrator in OGC, to address award related issues as they arise.

Get more information about:

- Finance
- Procurement
OGC provides account information to the PI and Administrator

- Project or program number(s)
- Speed type number(s)

Financial transactions require at a minimum

- Speed Type number or FOPP (Fund, Organization, Program, Project)
- Account code. [Current listing of Account Codes](#)

**Account Code:** Identifies the type of financial transaction whether it be a revenue, expense, asset, liability, etc.

- Allows for very detailed recording of expenditures
- Used to best reflect or describe the type or purpose

Must use the Account Code correctly to ensure expenditures are recorded appropriately.

**Note!** FICA and Medicare are not allowable expenses on federal training grants because the trainees are not employees, they receive a stipend.
Unallowable Expenditures

Any expenditure that is of a personal nature is considered unallowable and requires special approval.

Examples of unallowable expenditures:

- **Personal gifts**, including cards or gifts for birthday, Christmas, Secretaries’ Day, etc.

- **Activity entry fees for sporting events**, such as for a softball league or running events.

- **In-kind contributions to campaigns** involving nomination, retention, election of a person to public office, or to urge voters to vote in favor of or against a ballot initiative.
Expense Monitoring

Each UCD administrative unit is responsible for complying with and enforcing UCD policies and procedures.

To do so, PI’s and/or designated administrators are expected to monitor and record costs regularly to ensure consistent treatment.
Project Monitoring

Reconcile each project number on a monthly basis to ensure revenues and expenditures (including encumbrances) are correct by reviewing:

- Payroll expenditures
- Vendor payments or purchases
- Revenue received

Resolve any errors that are found immediately!

Any penalties, disallowance or losses of funding caused by non-compliance with UCD policy will be assessed against the department in violation of the policy.
Compliance

The importance of complying with the sponsor's terms and conditions and UCD's policies and procedures.

The misuse of expenditures of sponsor funds can include:

• How costs are allocated (cost allocations policy)
• Transfer of costs from one project to another (cost transfers policy)
• How effort is reported (effort reporting policy).

Must be in compliance with applicable institutional policies and procedures as well as applicable sponsor requirements.

Questions about a policy or procedure should be directed to OGC. The University may be more restrictive than what the sponsor requires.

- We have a commitment to our sponsors to be compliant.
- Compliance is not a choice; it is all of our responsibility.
- Do you know what you are responsible for?
Consequence of Non-Compliance with Federal Rules

Restriction of institutional assurance(s) lead to:

• **Increased oversight, monitoring, and reporting** of particular projects by Federal agencies

• **Suspension** of a research project or all research at the institution by Federal agencies
Consequence of Non-Compliance with Federal Rules

Research Misconduct, leads to:

- Increased supervision
- Debarment from the receipt of Federal funding
- Federal agency recovery of award funds
- Rescission of PI status on awarded project(s)
Consequence of Non-Compliance with Federal Rules

Litigation May Be Pursued when:

• Significant amounts of **funds are misspent** under a single award or many awards

• Significant research misconduct that **affects the field of research** or clinical research

• Significant **deviation from award administration requirements** on a single award or many awards
The following is a real case at another University.

- A PI did independent consulting and used grant funded personnel for the work as well as paying some related travel costs.

- The PI was convicted in Federal court and did time in prison, while the University had to re-pay the value of the services paid by the grant to the funding agency.
## Charging and Compliance

<table>
<thead>
<tr>
<th>BAD PRACTICE</th>
<th>GOOD PRACTICE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charging salaries based upon the project's funding availability</td>
<td>Charging salaries based upon actual effort towards the project</td>
</tr>
<tr>
<td>No documentation of hours but payment is made. Payment for hours not worked.</td>
<td>Payment of wages must be based upon actual hours worked, and payment and hours must be properly documented and approved.</td>
</tr>
<tr>
<td>Grant was “cross-charged” with costs charged to project based upon funding, convenience, or to “pay back” departmental accounts for coverage of deficits</td>
<td>Use proper accounting and payroll forms such as Transfer Request</td>
</tr>
<tr>
<td>Effort toward non-research activities charged to grants, such as classroom instructions and preparation of grant proposals</td>
<td>Charge only those costs that are in direct benefit to the research project. Preparation of new and competing proposals is not an allowable charge to a grant</td>
</tr>
<tr>
<td>Inconsistent treatment of departmental services charged to projects, such as clerical support, computer programming and supplies</td>
<td>Departmental services must be charged using a reasonable, consistent method (either as direct or indirect) and be charged based upon actual services performed or units used</td>
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# Charging and Compliance

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<tr>
<td>Goods and services purchased that did not directly benefit the research project, or were received outside the project period</td>
<td>All goods and services allocated as direct costs must have a direct benefit to the research project and be received during the project period</td>
</tr>
<tr>
<td>Office supplies, basic telephone, subscriptions and memberships charged directly without proper justification and approval</td>
<td>Normal indirect costs may only be charged in “unlike circumstances” that have been properly justified and approved</td>
</tr>
<tr>
<td>Inadequate documentation of approval</td>
<td>The PI or designee, with firsthand knowledge of project and work performed indicates approval for goods and services, including payroll, prior to transaction(s)</td>
</tr>
<tr>
<td>Distribution of direct costs between two or more projects is charged on a “reasonable” basis and used to allocate shared direct costs, based upon convenience and funding availability.</td>
<td>Distribute costs between two or more projects based upon “proportional benefit” or “interrelationship”</td>
</tr>
<tr>
<td>Failure to obtain required sponsor approval</td>
<td>Written prior approval must be obtained to incur any costs which sponsor requires prior approval</td>
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Reporting Suspected Misconduct

In the event that fiscal misconduct is suspected

- Consult the Administrative Policy Statement for information on reporting responsibilities.

Fiscal Misconduct Reporting
Spending Awards

Best Charging Practices

• Determine if the award includes federal funding
  (either directly or as a sub-federal award)

• Review the award terms and conditions

• Determine how the expenditure relates to the project

  Consider this when purchasing:
  • Does the purchase about to be made further the purpose of the project?
  • Is the expenditure being charged to the project attributable to that award?

      If the answer is no, to either question, find another source of funding.

Charging sponsors for costs not attributable to the award has caused problems in the past at another university.

The university ended up returning $300,170 to the sponsor as a result of improper billing. For more information see The Brown University News Bureau, Brown agrees to settlement with Massachusetts in Corrigan contract, December 29, 1998.
All personnel actions are subject to University policy, including those funded by external sponsors.

The PI is responsible for initiation and handling of all hiring and payroll actions, and supervision of personnel hired to work on sponsored projects and programs.
Hiring Personnel

✓ Contact someone in your administrative unit, Human Resources and/or Payroll and Benefit Services for assistance with personnel policies, responsibilities and actions.

✓ To fill a position with an individual not currently employed by UCD or employed at a different job classification, he/she must be recruited, interviewed, and selected in accordance with the University’s personnel procedures.
Salaries

Any adjustments in salary must be consistent with University Human Resources and department policies and procedures, and be appropriate for the type of award.
Salaries

Salary Cap limitation

- The salary cap limitation is applicable to an NIH, U.S. Army Research Acquisition Activity and Substance Abuse and Mental Health Services Administration (SAMHSA).

- The award may vary from year to year based upon government appropriations. NIH Salary Cap

- An award may start out at one salary cap level and have subsequent adjustments to the salary cap in future budget periods, as those periods are funded.

- The sponsor may allow for rebudgeting to pay the additional salary in future periods, but may not provide supplemental funding.
Documenting Personnel Effort

- **electronic Personnel Effort Reporting (ePERs)** is UCD’s employee effort reporting and certification procedure required for compliance with federal regulations.
  - **Compliance with these federal regulations is necessary to assure continued federal funding. Therefore, effort reporting is required on all projects.**

- The level of effort actually performed by personnel working on one or more sponsored projects should be reflected on the individual’s Personnel Effort Report (PER).
  - **For this and more information see the Personnel Effort Reporting Guide.**

**OGC is responsible for administering the electronic Personnel Effort Report (ePER) system**

A system of semester-based, after-the-fact confirmation reports that document the percentage distribution of effort for the period reported and substantiates salary charges to grants and contracts.
Special Note on Clinical Trials

- Faculty effort reporting on clinical trials should be allocated to the clinical trial(s) for which they are performing services.

The effort on clinical trials can be allocated by either one of the following methods or a combination of both.

- **Allocating a percentage of the faculty member’s compensation** to the clinical trial project as a personnel expense in proportion to the faculty member’s time and effort on the project.

- **Billing the services through UPI to the clinical trial project as a patient care expense** for the services that are budgeted and/or above “standard of care” professional services provided by the faculty member to patients who are participating in the clinical trial.
PI Responsibility

• The PI is responsible for authorizing only those requisitions, Personnel Effort Report Forms (PERs), and other spending actions necessary for conducting the sponsored project.

• The PI is responsible for certifying to the percentage of effort contributed to a project as required and ensuring that effort reported is in agreement with sponsor terms.

For example: The effort of any individual does not exceed 100%, effort does not significantly deviate from that which was reflected in the proposal/award.

(see Roles and Responsibilities For Grant and Contract Administration)
Each employee is assigned one or more position numbers when they are hired to fill a job. Information related to the position can then be tracked, such as position status, effective date, department, location, job code, etc.

Job Codes are a critical aspect of setting up employees. Job codes have a corresponding salary plan, grade, compensation frequency default and status codes that are used by the University in the PeopleSoft Human Resources Management System (HRMS).

PeopleSoft HRMS automatically assigns the appropriate Account Code (Account ChartField number) based on the Job Code entered for a position. The Account Codes are used to track, encumber, and post earnings, deductions, and taxes within PeopleSoft HRMS.

For example: there have been many questions on how training grant and fellowship appointments should be established and the type of payroll expenses that are allowable. It is extremely important that the person has the correct job codes assigned at the start of the project to ensure that a stipend is paid versus salary. This will ensure that the person is not charged FICA and Medicare that has to be retroactively refunded.
Fringe Benefits

Although fringe benefit rates are used in proposal budgets, only the actual fringe benefit costs are charged to a project.

Generally fringe benefit savings, if any, can be used for other project-related purposes during the award period.

(Assuming spending flexibility is allowed under the terms of the award, or any rebudgeting requirements are met.)

View [Treatment of Fringe Benefits](#)

The guide includes the procedures governing employment and payment of employees at UCD.
Purchasing

Procurement (purchasing) is the acquisition of goods and services.

- Supplies
- Materials
- Equipment
- Consultants
- or General Support Services.

The purchase of goods and services for sponsored projects must comply with:

- The overall intent of the award
- The specific detail of the sponsor’s regulations
- UCD’s policies and procedures
It is the responsibility of the individual(s) approving expenditures to approve only appropriate expenditures for a given award and to monitor the allowability of expenditures.

**Documentation**

- All persons involved in the purchasing of goods and services are responsible for **ensuring that all expenditures are adequately documented** in the event there is the need to demonstrate how such expenditures benefited a project.
- Since the University is audited regularly, it **may be necessary to show an internal or external auditor that a certain purchase advanced the project goals and is an allowable expenditure.**
Purchasing Considerations

Purchases Near Termination

• Items not received during the project period cannot be shown to benefit the project and must be avoided.

• Such costs may be disallowed if they occur.

For example: Some sponsors will question the purchase of equipment ordered late in a project.
Purchasing Considerations

Purchasing Procedures

- Check with the appropriate administrative unit to determine if someone has been designated to handle purchasing.
- If not, contact the Procurement Services Center (PSC)
- Or refer to the Procurement Services Center Policies and Procedures for assistance.

Some issues specifically related to purchasing on sponsored accounts are discussed here.
Purchasing Considerations

Purchasing Services: **Beware of conflicts of interest and other issues when transactions occur with external entities in which the PI or other key personnel have a pecuniary or a financial interest.**

A **Conflict of Interest (COI)** refers to situations where:

- Financial or other personal considerations may compromise *(or have the appearance of compromising)*, an employee’s professional judgment in
  - Administration
  - Management
  - Instruction
  - Research
  - Other professional activities.

- Conflicts of interest must be considered and addressed by the individual with the conflict.

*Consistent with Federal regulations, the University certifies that all financial disclosures required were made; and that conflicts of interests, if any, were, or prior to the University’s expenditure of any funds under the award, will be satisfactorily managed, reduced or eliminated in accordance with the University’s conflict of interest policy and/or disclosed to the sponsor (as required by the sponsor).*
Subrecipients

Subrecipient: The legal entity that has agreed to work in collaboration with UCD if the proposal is awarded.

- The substantive portion of the programmatic effort that is to be performed by a subrecipient will usually be developed into a formal subrecipient agreement (upon receipt of an approved award) with the third parties.
- The subrecipient will be accountable to UCD for the use of the funds provided (also known as Consortium or Contractual).

Subrecipient agreement: (also referred to as a subaward or subcontract) an agreement that is entered into when two (or more) qualifying legal entities/institutions are working collaboratively on a sponsored project.

- The agreement establishes a relationship where each institution has its own PI, and one of the institutions is the prime awardee. This section does not include the routine and non-routine procurement of supplies, products or services.
A subrecipient agreement does not include:

- Technical assistance
- Direct payments of any kind to individuals
  - Goods or services that fall within an agency’s normal business operations
  - and/or when the agency provides similar goods or services to many different purchasers operating in a competitive environment.
- Goods or services that are ancillary to a project
The Role of the Subrecipient

The PI at the collaborating institution has responsibility for:

- Programmatic decision making on their portion of the project
- Is many times the co-author or author on publications
- Adhering to all applicable sponsor and federal requirements on the subrecipient's portion of the work

Issuances of subrecipient agreements under a prime sponsor award are:

- Subject to compliance with applicable Federal law
- And all subrecipients are subject to the terms and conditions of the prime award UCD policies and procedures, and the normal purchasing requirements of the State of Colorado (State of Colorado Procurement Rules).
The Role of the Subrecipient

Set up a subrecipient agreement AFTER receiving the award.

- Setting up a subrecipient agreement prior to receiving the award may create undue risk since an obligation to the subrecipient is created with a subrecipient agreement.

- If the award is never finalized, the PI and Department are still obligated to the subrecipient.

- In addition, the subrecipient may begin work under false pretenses, plus the terms and conditions of the award are likely unknown until the award is received.

Subrecipients under federally funded contracts have additional service requirements in addition to those found under federally funded grants.
Subrecipient agreements involving restricted funds are established via a subrecipient agreement with Standing Purchase Order (SPO).

- For this and more information see the Subrecipient Guide.
- OGC has designated staff Specialists who prepare and negotiate subrecipient agreements, utilizing a scope of work and budget developed by the PI.
- The development of a subrecipient agreement normally takes place after the award to UCD is accepted (or fully executed) by all parties to the award.
- Subrecipient agreements often take more time to finalize than people realize.

Note: A payment cannot be made to the subrecipient until:
1. A subrecipient agreement is fully executed
2. A standing purchase order (SPO) has been issued by the Procurement Service Center
Approval to Use a Subrecipient

In order to subcontract a portion of the work on a sponsored project, a subrecipient must have been identified in the proposal and approved by the subrecipient’s institutional official.

- The award should also support and approve the subrecipient that was proposed.

In some cases, prior approval of the subrecipient must be given by the Federal sponsor before the agreement can be signed.

OGC:
- Reviews and negotiates subrecipient agreements
- Prepares subrecipient agreements using standard template with information provided
- Identifies any concerns with budget
- Serves as a liaison between funding agencies and the departments
Subrecipients are required to invoice UCD at least quarterly and not more frequently than monthly.

- The PI is required to monitor the subrecipient’s technical performance of the scope of work (SOW) and expenditure activities.
- Additionally, the PI is to monitor receipt of invoices and contact the subrecipient at least quarterly if no invoices are received.

When the invoice from a subrecipient is received it must be approved by the administrative unit for payment.

- The person giving such approval is certifying that the invoice is appropriate for the work the subrecipient has performed to date.
Triggers that require an amendment:

- Receipt of continuation funds under the existing award
- Rebudgeting
- Change in the SOW
- Change in key personnel
- Change in the terms and conditions of the award.

OGC will help you to determine the correct course of action.
At the end of the subrecipient agreements period, the following may need to be submitted by the subrecipient as required:

- Final Invoice*
- Final Equipment Report
- Final Inventions Report*
- Final Technical/Progress Report*

*Required on any subrecipient agreement that includes NIH funding.
Consultants

A consultant is an individual not employed by CU, whose expertise is required by the PI to perform the project.

A consultant may be a paid or unpaid contributor.

Consultant rates

Sponsors may set limitations on allowable payment rates; check the award to be sure.
A consultant is paid via a payment voucher after it has been determined by UCD Human Resources that the individual meets the legal criteria to be a consultant.

In order for the consultant to be paid, the consultant must submit an invoice to the PI with the following:

- Name and address
- Social Security Number
- Rate of Pay (daily/hourly) and total amount
- Performance Period
- Nature of Services Rendered
- Relevance to the Award
Equipment (also known as Capital Equipment)

An article of non-expendable, tangible equipment
• Useful life of more than one year
• Acquisition cost of $5,000 or more.

A sponsor may define equipment differently. Be sure to check the terms and conditions of the award.

• This includes equipment purchased or acquired via transfer, donation, and fabricated equipment that is equipment being constructed using component parts (which may be less than $5,000 each, but the total cost of the constructed equipment will be $5,000 or more).

Fabricated equipment must be specifically coded in order to track the equipment in the financial system.
Equipment

Equipment is not a replacement part or component returning a piece of equipment to its original condition.

- If a component increases the capability of the original equipment and has an acquisition cost which meets or exceeds the established equipment cost thresholds, it is considered a capital item.

**Note:** Some sponsors have a lower equipment threshold and such awards require special handling.
All equipment that will be purchased is itemized and approved in the proposal and award. Prior approval may be needed from the sponsor to buy equipment not previously authorized.

(This approval may take several weeks.)

To determine if the equipment is allowable answer the following:

1. Is the equipment necessary to achieve the scientific or technical outcome of the project?
2. Does the equipment support the distinct requirements of the award?
3. Is the equipment used exclusively for this project? If not, is this project only paying its proportional share of the cost?
4. Does this project have a reasonable time period left where benefit can be achieved with the equipment?
5. Was the equipment included in the proposal budget and narrative?
6. Did the sponsor fund the item?

The PI is responsible for verifying that approval is given to purchase equipment prior to submitting any purchasing or payment requests.
Equipment Purchases

All purchases for Sponsored Project Equipment should be submitted through CU Marketplace

- For Instructions and Policy information see PSC CU Marketplace Training

*Important* Be sure to follow the CU policies and procedures for purchase account allocation. Account Coding allocations should follow capital purchase guidelines ($5000 rule outlined previously).

Account Coding Help:
CU Finance Department, Account Coding: 303-315-2257.
Standard University travel policies and procedures apply to travel on sponsored projects and programs unless the sponsor’s regulations are more restrictive.

For example: Travel agencies that work with the State of Colorado are to provide airline tickets at the lowest possible fare available.

- There are also set reimbursement rates for mileage for employees who use their own vehicles for official State travel.

- **When planning travel, remember to consider:**
  - Federal rules and regulations
  - Agency specific rules
  - Terms of the award
  - University travel policies

Restriction Examples:
- There are federal requirements that US Air Carriers must be used when travel is federally funded. Travel may be limited in terms of dollars or specific trips or both.
- When purchasing a ticket on a project funded by a sponsored agreement, first class tickets are not allowable.
Subrecipient Travel

The prime sponsor’s travel restrictions will also apply to any subrecipient travel activity under an award (as well as the subrecipient’s travel policy for certain types of subrecipients).

- All departments must approve the specific purpose/justification of the travel including benefit to the project(s).
- This applies to any trip taken on University business regardless of the funding source.
- Travel expenses charged to a project must directly benefit that project.
Foreign travel often requires specific prior approval and American flag carrier restrictions usually apply.

- Some sponsors require written approval for each foreign trip, even if the travel was itemized in the proposal and included in the award budget. *(Watch for such restrictions in awards.)*
- Requests for written approval of foreign travel should be processed through OGC and should be submitted well in advance of the planned travel taking into consideration the sponsors requirements.
- For more information on travel policies and procedures contact the PSC [https://www.cu.edu/psc/payables/travel.htm](https://www.cu.edu/psc/payables/travel.htm).
Travel Expenditure Problems

Problems occur in processing travel vouchers when:
  • Original receipts are missing
  • Travel expense does not directly benefit the project

Unallowable Travel Expenses include but are not limited to:
  • Alcohol
  • Mini-bar
  • Movie rental
  • Laundry
Clinical Trial Expenditures

Charges to all clinical trial projects, regardless of the sponsor, must be for the conduct of the research and not for other purposes.

For more information see Fiscal Policy 4-1, Clinical Trials.

When charging expenditures on a clinical trial:

- Delineate “standard of care” versus patient care costs, specifically related to delivery of the drug, item being tested, or to data collection or analysis.
- Patient care expenditures directly related to the clinical trial should be charged to the clinical trial project, not another sponsored project.
- Any costs that are provided for in the clinical trial budget awarded by the sponsor must be charged to the project and may not be charged to any insurance carriers or the patient participant (even if the expenditure would normally be considered “standard of care”).
- These expenditures should never be billed to Medicare, Medicaid, third party insurers or the UCH medically indigent care program.
Clinical trial patients should only be billed for patient care in a manner that is consistent with the Patient Consent Form.

**For example:** If the Patient Consent form indicates the patient will not be billed for the study drug, then no billing to the patient or insurance carrier for the study drug should occur.

Inappropriate billing does not go without consequences.

- The clinical trial project should only be charged expenditures and receive revenues related to that clinical trial.
- Once the clinical trial is completed, all revenues have been received and expenses recorded in the financial system, if paid a fixed-rate per patient, any remaining balance should be transferred to the Auxiliary Fund 26.
Special Note on Service Centers

Sponsored projects should only receive charges from a service center with rates that are based on a cost study.

- Laboratories performing services within the University are required to prepare a cost study.

*Fiscal Policy on Internal Service Centers and Core Laboratories*

- Sponsored programs should only be charged through processing an IN transfer from a service center. Sponsored programs should not be charged through processing an IN transfer from any other source.