Utah State University Financial Manager Resource Guide

Department of Agriculture and Nutrition, Dietetics and Food Sciences

January 2024

https://usu.app.box.com/file/1394325580514

Directory of Contacts

Position	Name	Email	Phone
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Business Assistant NDFS	Nicole Fuerst	nicole.fuerst@usu.edu	7-4162
Business Assistant NDFS	Zach Arnell	zachary.arnell@usu.edu	7-1963
Business Assistant Creamery	Cammie Harward	cammie.harward@usu.edu	7-1087

Contents

Business Services Areas of Responsibility

Liz Cerenzie: Business Manager

- MyTime Leave Manager
- Benefitted hiring
- Extra Service Compensation and Summer Salary
- Grant Management
- Labor redistributions
- Journal vouchers (moving of expenses or funds)
- Reconciling
- ServiceNow Level 200 transaction approvals
- Scholarships
- Financial Reporting
- Index management
- Contract review
- Department policies/procedures
- EZ-buy cart submission into workflow (once prepared)

Zach Arnell: Business Assistant I NDFS:

- P-card processing
- Travel Specialist
- Non-capital inventory of USU assets $3-5k and computers

Nicole Fuerst: Business Assistant II NDFS:

- Product Ordering & invoice payments – EZ Buy
- Hiring Paperwork (I9/W4)
- Travel Specialist
- AggieTime

Cammie Harward: Business Assistant II Aggie Creamery & Dairy Products Lab

- P-Card Transactions – Level 10
- Product Ordering & Inventory – Aggie Creamery & Dairy Products Lab
- New Vendor Service Agreements – Aggie Creamery
- AIC Transmittals (Daily & Monthly)
- DPL Transmittals (Monthly)
- Bi-Weekly Milk & Ice Cream Sales Reporting & Charges to: Campus Store, Junction, Marketplace, Catering, and Fueling Station
- Monthly Dairy Products Transfer Charges to Aggie Ice Cream from Dairy Lab
- Monthly Milk Process Reporting to State of Utah
- Submit Vendor Invoices for Payment
- Hiring Paperwork (I9 / W4) for Aggie Creamery & Dairy Products Lab

NDFS and Business Services Terminology

Purchasing	
Account code	Defines category of expense. Common codes: - 712900 = Operating Supplies - 713110 = Lab Supplies - 713119 = Lab Services - 713200 = Equipment <$3k - 713300 = Equipment $3-5k - 713525 = Software - 713600 = Office Supplies - 713500 = Computer/Peripherals - 772300 = Equipment >$5k
ALL Card	Card for both travel and non-travel expenses
EZ Buy	Used for University purchasing/procurement processes
Index	Account number starts with an A followed by five numbers
Itemized receipt	Receipt that includes vendor name, date of purchase, description of each product, quantity purchased, and total amount charged
OCC Number	Each P-Card issued has a unique On Campus Card (OCC) number. This number allows Cardholders to use their P-Cards to make purchases from on-campus vendors, such as the Campus Store, without the University incurring transaction fees from US Bank. On-campus vendors require customers to present their P-Card when purchases are made in person. (Note: There may

	be USU departments that do not use OCC numbers but accept P-Cards for purchases.) Your unique 5-digit OCC# is engraved on your P-card.
P-card	Purchasing Card issued by USU
PO	Purchase Order
Requisition	Online cart of items to be purchased
Tax-exemption	Purchases USU makes are exempt from UT sales tax. Tax exemption number: #11895815-002-STC
Travel Card	Card used for travel-related expenses only

Human Resources	
Aggie Handshake	Website for student job postings
Aggie Time	Used to approve timecards for hourly employees
EPAF	Electronic Personnel Action Form - Hiring Form in Service Now
I-9	Employment eligibility verification required for all benefitted employees at the University
iCIMS	website for benefitted or non-benefitted job postings that is available to the public
MyTime	Service Now dashboard for benefitted employees to submit time and leave
Work-Study	Hourly employee who has federal financial aid funding that covers 75% of their wages up to a cap
Summer salary	Additional compensation on top of annual base salary (for 9-month contracted faculty members)

Travel	
TA	Travel Authorization is required for all University-related travel
TR	Travel Reimbursement: form in Service Now to request reimbursement of personal, travel-related expenses
Group Travel	Group travel is defined as two or more people traveling together and sharing expenses for authorized University business. This could include: employees, students, or employees and students.
Open Travel	recurring travel used for mileage or parking reimbursement only

Systems/programs USU uses

Argos	reporting tool available to USU staff and faculty	https://it.usu.edu/banner/
Banner Admin/Application Navigator	used by staff and faculty to perform administrative functions	https://it.usu.edu/banner/
Banner Self Service Launch Page	used by students, staff, and faculty to manage their personal information, including paystub info, W4 and W2 forms.	https://it.usu.edu/banner/
Service Now	used by students, staff, and faculty to submit requests, tasks, and approvals for P-cards, travel, hiring, and other	https://usu.service-now.com/aggies
EZ Buy	used for University purchasing/procurement processes	https://it.usu.edu/banner/
Kuali	Kuali Research is an electronic grant proposal program used by researchers at Utah State University to create, apply for, and track their grant proposals.	https://research.usu.edu/kuali/

NDFS Department Policies

NDFS Department Policies can be found here: https://usu.app.box.com/folder/199421914638

P-card Procedures

- P-card training

https://cpcontents.adobe.com/public/newlearner/newlearner_aea4db4d.html?accountId=1538#/course/7244073/instance/7885578/preview
Contacts for P-card application and training:
Misty Andrus: 435-797-0589
Jill Hansen: 435-797-9683
Michelle Johnson: 435-797-1046

- REMEMBER: When making purchases, please ensure that taxes aren’t charged.

USU Faculty P-Card Manual

Introduction

The term "P-Card" refers to a purchasing card designed to facilitate quick and easy purchases both on and off campus. At USU, there are three types of P-Cards:

1. P-Card: For common business purposes. (most common)
2. Departmental Travel Card: For making travel arrangements prior to travel.
3. All-Card: For both common business purchases and travel.

Responsibilities

- P-Card holders are responsible for using the card appropriately and in accordance with university policies.
- All P-Card users must undergo training every two years.
- Delegated users are allowed on regular P-Cards or Travel Cards but not on All Cards.

Spending Limitations:

- The department sets Single transaction limits, with a maximum of $4,999 per transaction due to the state procurement code.
- The monthly card limit is $15,000, but departments can request a higher limit if needed.
- On-Campus Transactions: On-campus transactions have different limitations, and a request for increased limits can be made through ServiceNow.

Canceling or Suspending a Card:

- If changing departments, the P-Card should be canceled and a new application submitted to the new department.
- During a leave of absence, the card should be suspended, and a request to unsuspend can be made upon return.
- Upon ending employment with USU, contact your Business Manager

Frequent Use

For each transaction:

1. Select allowable purchases.
2. Exclude prohibited purchases.
3. Ask for tax exemption.
4. Obtain an itemized receipt.

Tax Exempt:

- USU is tax-exempt in Utah; provide the tax-exempt number or tax exemption form (TC-721g) for in-state purchases. For purchases at Best Buy please provide them with this account number: **4199305083**
- Verify receipts to ensure taxes were not charged.
- Note: Lodging and airfare tax are allowable

Allowable Purchases:

- Office, lab, and classroom supplies
- Conference registration (without hotel charges)
- Publications and periodicals
- The University Inn
- Tools and equipment
- Printing on and off campus
- Monthly recurring charges

Recurring Charges:

- Attach billing details for non-contractual obligations.
- Reference the Document Code (S#) for future charges.
- Update billing details as needed.

Other Allowable Purchases:

Ensure compliance with associated policies for:

1. Meals and Entertainment (Policy 516)
2. Employee Taxable Gifts and Awards (Policy 505)
3. Gift Cards and Certificates

The Department encourages purchasing Amazon e-gift cards since they are easier to track. Gift cards are considered cash equivalents and are taxable. Business Services will need the following information when you turn in a gift card receipt: recipient's first and last name, A# (if applicable) or email address (if the recipient is not a USU student or employee), reason the gift was given, date received, acknowledgment of receipt (signature of recipient or email response from recipient).

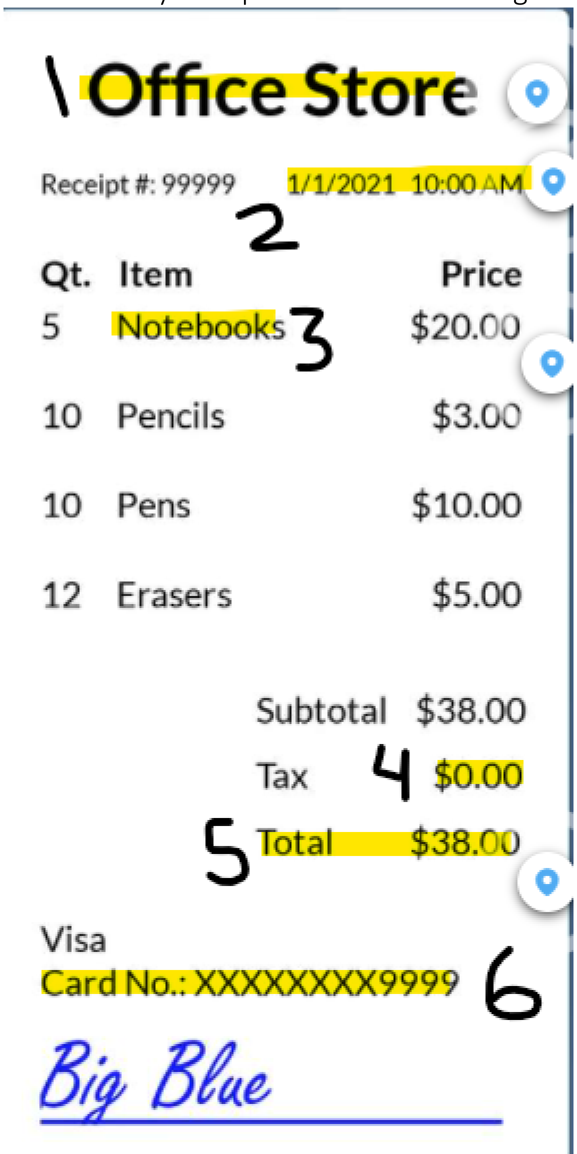
4. Memberships and Dues Payments (Policy 522, 2.6)
5. Authorized Contractual P-Card Purchases (2.7)

P-Card Restrictions:

1. No personal purchases
2. No purchase of books or class materials for students
3. No employee travel expenses
4. No personal cell phone or services
5. No gasoline or diesel fuel
6. No construction or remodeling
7. No research animals
8. No radioactive chemicals or isotopes

Itemized Receipts

Every receipt needs the following information. See image below:


\ Office Store

Receipt #: 99999 1/1/2021 10:00 AM

2

Qt.	Item	Price
5	Notebooks 3	$20.00
10	Pencils	$3.00
10	Pens	$10.00
12	Erasers	$5.00

Subtotal $38.00

Tax 4 $0.00

5 Total $38.00

Visa

Card No.: XXXXXXXX9999 6

Big Blue

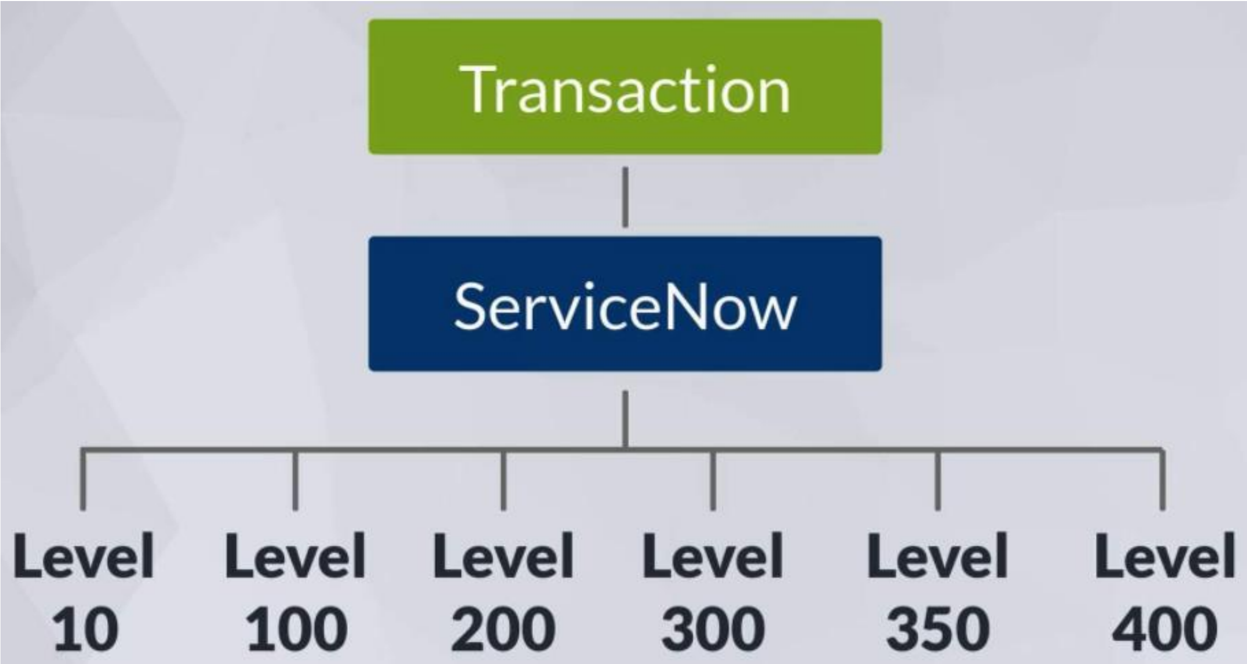
1. The name of the supplier
2. The date
3. The items purchased
4. No Tax
5. The total amount
6. Card number is no longer needed

7. Please provide an index number with the receipt. We cannot read your mind.

Send all receipts to NDFSaccounting@usu.edu or give it to the Business Assistants in the NDFS main office.

Approval Process

The approval process is completed in ServiceNow. This process usually begins 48 hours after a transaction is made. Transactions will feed into ServiceNow and be distributed to the appropriate individuals for processing and approval.



- Level 10: Receipt Attacher
- Level 100: The Cardholder (This is faculty and staff)
- Level 200: Business Services Reviewer
- Level 300: Department Approver
- Level 350: Department Head
- Level 400: Dean or Vice President

Level 100: The Cardholder

The cardholder **must electronically approve each transaction UNLESS they physically sign the receipt.** Electronic approval, or the written signature, indicates that the charges are correct, authorized by the cardholder, compliant with USU policies, and consistent with departmental budget and grant guidelines.

They also need to ensure all the documentation is correct and is within budget.

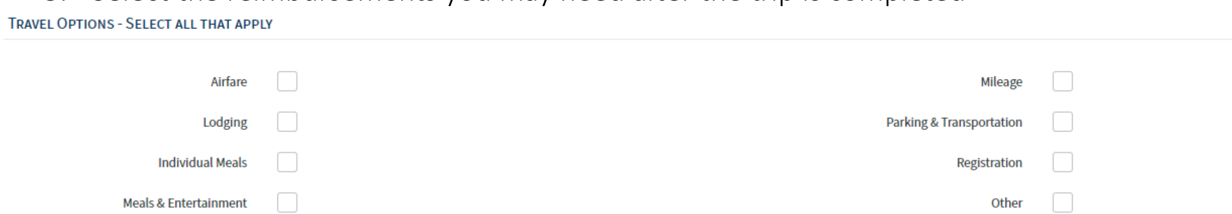
Travel

Before the trip

Prepare Travel Authorization – travel authorizations are created and approved through ServiceNow. Make sure to submit early to give adequate time for approvals. TA's ensure the trip is beneficial to USU and must be approved by the department head.

Follow the directions below to submit a TA

1. Go to ServiceNow
2. Under applications > Select "Travel" > "New Travel Authorization"
3. Put your A# under the traveler field
4. Fill out the information
5. Select the reimbursements you may need after the trip is completed



6. Provide an index # that will be charged for the trip
7. Before submitting the TA for approvals, provide an agenda for the business trip in the attachments or the comments
    a. This will give information to the department head and business manager to determine in the trip is necessary and beneficial to the department

After the Trip

Make sure to keep receipts obtained during travel (hotel receipts, travel receipts, rental vehicle receipts). If you need reimbursement for mileage traveled (personal vehicle), submit a mileage log. The standard rate right now is $.59 per mile. DO NOT CHANGE THIS. If purchasing a meal and requesting per diem, no proof of receipt is needed. The domestic rate for meals is $57 a day.

Open TA

Open TAs are used for recurring same-day mileage-only travel. They must be archived at the end of each fiscal year. Open TAs are created the same way as regular TAs but on the "Purpose" field, please select "Open TA".

Group Travel

Group travel is defined as two or more people traveling together and sharing expenses for authorized University business. This could include: employees, students, or employees and students.

The department and Business Services are responsible for accumulating and reviewing all group travel expenses to ensure that no double payments are made to individuals, to mitigate the risk of fraud, and to document the total cost of a group trip.

A TA should be processed in the name of the leader of the group. The TA will be referred to as the "Group TA." A list of all travelers in the group and any additional TA numbers issued as part of the same trip should be included in the comment section of the Group TA or attached as a separate document. If any traveler other than the leader is expected to receive a reimbursement, a separate TA must be completed for that traveler. The Group TA#s should also be referenced on any separate TA. Any changes to the list of participants should be updated on the Group TR(s).

Purchasing

EZ Buy

EZ Buy is used for University purchasing/procurement processes. To get to EZ Buy go to banner.usu.edu, scroll down to EZ Buy and click on the link. This takes you to the home page of EZ Buy where you will see our showcased suppliers. Select the desired supplier and the products you want to buy. When you click checkout, you will checkout through EZ Buy automatically with your index number. No p-card is needed, and you won't need to hand in a receipt to your Business Assistant. Please setup training with your Business Manager before attempting to submit an order.

For products and services purchased from suppliers not showcased in EZ Buy, please contact your Business Assistant, Nicole Fuerst (nicole.fuerst@usu.edu; 435-797-4162), who will be able to assist you with your purchases.

For purchases above $5000.00, the purchaser must provide a quote from two or more vendors unless the product or service is only available from a single supplier. A sole source justification will need to be provided if that is the case. The following are examples which would allow for a sole source justification:

- Item is needed due to compatibility with equipment, accessories, or replacement parts
- Item is manufactured and sold by this vendor only
- Factory-trained technicians are only available directly from the manufacturer

Amazon Business

P-card purchases can be made from Amazon Business once you have a tax-free account. This invitation will be sent to you from the College Financial Officer or the Business Manager. Amazon Business is also a showcased supplier in EZ Buy.

Sam's Club

The NDFS Department has a Sam's Club card kept in the Main Office with the Business Assistant. This card allows for tax-exempt purchases from Sam's Club with a P-card.

Service Now

Service Now is used to submit requests, tasks, and approvals for p-cards, travel, hiring, leave, timesheets, etc. Go to https://usu.service-now.com/aggies and log in with your username and strong password. Please review your tasks and approvals REGULARLY.
Service Now tutorials are available here: https://usu.service-now.com/aggies?id=tutorials

Hiring

Job Postings:

Jobs are either posted to iCIMS (open to the public) or Aggie Handshake (non-benefitted USU student positions only). Please provide the following information to the Business Assistant, and they will take care of the job postings:

- Which system should the job be posted on (Handshake or iCIMS)
- Job Posting Title (e.g. Undergraduate Research Assistant)
- Hours per week
- Wage/Salary range
- Index labor will be charged to
- Job Description (Overview, Responsibilities, Qualifications)
- Chair/Interviewer and Committee Members (if posting to iCIMS)

Aggie Time

Aggie Time is the University's time clock system for hourly, non-benefitted employees. If you supervise hourly employees, their hours must be approved every pay period. Hourly pay periods are from the 1st to the 15th of each month and from the 16th to the last day of each month. Hours must be approved by the supervisor on the 1st and the 16th of each month. Employees must log their hours by midnight on the last day of the pay period, or the hours will be flagged. There is no

guarantee that any hours logged after the pay period ends will be paid out in the current pay period.
To approve hours, log into aggietime.usu.edu with your A# and strong password.

- Select the approval tab on the left side of the page.
- Make sure you are in the correct pay period by looking at the dates at the top. Use the arrows to get into the correct pay period.
- Scroll down to and select your Aggie Time group (your name). Your employees will be listed under your name. Under approval status, there will be a red clock icon. This means that the hours are waiting to be approved. Please only approve hours after the pay period has ended (on the 1^{st} and the 16^{th} of each month).
- Click on the employee's name or A#. You can click the Approve All button if none of the hours are flagged.
- If there are flagged (disputed) hours, you will see a red circle with a white exclamation point.
- To approve disputed hours, click on the disputed hours icon and type approved in the comments. Then click on the Resolve Dispute and Approve button.

Aggie Time Training videos:
A new version of Aggie Time was recently released, and training videos will be coming soon. In the meantime, it might be helpful to use the training videos in the old version of Aggie Time by going to https://aggietimelegacy.usu.edu/training?video=SupervisorTraining.

Job Terminations

Job Termination requests are submitted in Service Now by the Business Assistant. Please let your Business Assistant know when one of your non-benefitted employees has been terminated as well as the reason for termination (graduation, job ended, employee quit, etc).

MyTime

Non-exempt employees (employees that are subject to the FLSA rules on wages and paid overtime) are set up with a weekly schedule in MyTime and expected to submit weekly timesheets that will route to their supervisor for approval. For any hours worked over 40, the employee will log what's called comp time which is a form of leave that's accrued at time and a half. If your schedule looks incorrect, if you need leave/exceptions canceled, or if you have questions, please reach out to your Business Manager. Below is a MyTime training video that should answer most of your questions.

Exempt employees do not need to submit weekly timesheets but do accrue leave and need to submit leave requests when they want to use that leave.

- Leave accrual schedule: https://www.usu.edu/hr/benefits/leave#:~:text=Leave%20is%20earned%20at%20the,may%20not%20exceed%2030%20days.

- MyTime training: https://usu.service-now.com/aggies?id=mytime_info

Startup Funds

Faculty startups are standardly broken into 3 funding sources: Department, College, and Office of Research. These funds are provided to help each faculty member build the foundation for their career at USU and provide resources needed to set up their labs and hire students to support their research. The budget for each funding source is determined by each individual's startup agreement, which is negotiated at the time of the job offer. We understand that needs will change between the time of offer letter acceptance and the end of the startup agreement. There is a specific process in order to request a budget reallocation for each funding source:

- Department: Any substantial adjustments in the budget must have the Department Head's approval. As long as there is sufficient justification, these are typically granted.
- College: Any substantial adjustments in the budget line items or line item allotments must have the Dean's approval.
- Office of Research: Any adjustment whatsoever needs approval from the Financial Officer for the Office of Research. These funds can only be used for specific purposes and cannot be used for office/teaching needs. Budgeted personnel expenses must be charged to the VPR personnel index and budgeted equipment/lab supply expenses must be charged to the VPR equipment index.

Each startup agreement lasts 3 years. If there are residual funds at that point, they will be swept. If there is justification for an extension, then a request will need to be made for each individual funding source (the Department Head, Dean, and VPR FO will also approve these requests for their respective funding sources). All department extension requests must be accompanied with a new budget and a spending plan for the next year. A maximum of 1-year extension may be requested. Funds will automatically be swept at the end of the Extension period.

Signature Authority

USU employees do not have the authority to enter into an agreement on behalf of USU with another entity. Please send any contracts, quotes, or agreements that need to be signed to your Business Manager and they will route it for the appropriate approvals in ServiceNow.

Journal Voucher Approvals

A journal voucher can have a few different functions. They move expenses from one index to another, charge an index for a product/service and move those funds to the index providing the product/service, or moving funds/budget from one index to another. If an index under your financial management is on the paying or receiving end of a journal voucher, you will be asked to approve the transaction. There will be a link in the email notification request, or you can follow the steps below:

1. Banner.usu.edu
2. Banner SSB
3. Finance tab
4. Approve Documents
5. Select "All documents which you may approve" and submit query
6. Approve
7. Confirm approval

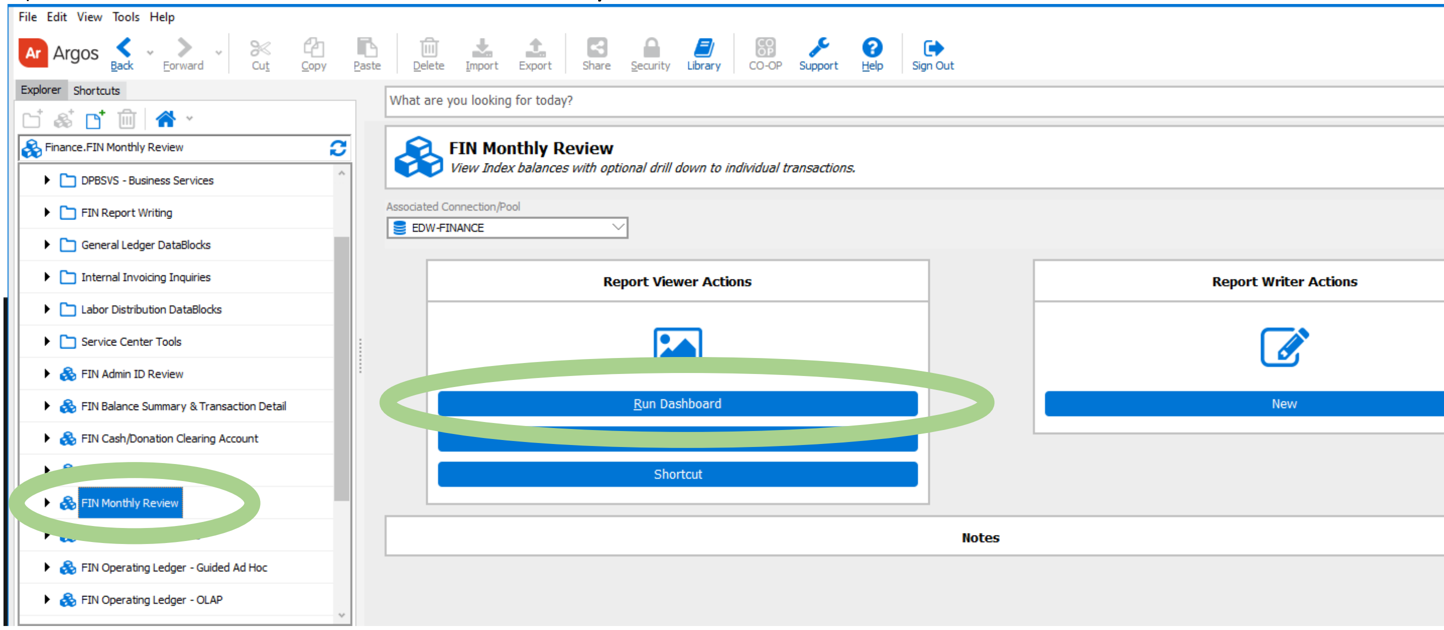
Financial Manager Argos Monthly Review

It is your responsibility to review all transactions and labor that post to your indices in a timely manner. If any expenses or labor need to be moved to a different index or aren't yours, notify your Business Manager immediately.

After month roll (the 6th business day of every month) you should complete a month review for all prior month's transactions. Below are steps on how to complete this task in Argos.

Log into ARGOS

Banner.usu.edu
Scroll down and click on EVISIONS
Open the app by clicking "ARGOS" (Mac users only have the web viewer option)
Open Finance Folder and click on "**FIN Monthly Review**" then "**Run Dashboard**"

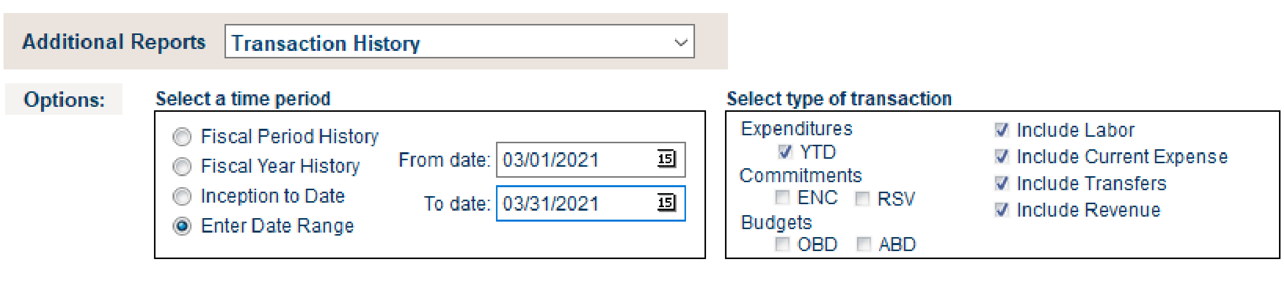


After the program has opened click the button "**Online View**"

From here you will follow the 3 steps we went over in our training.

1- Review your transactions on each index monthly, marking the index as reviewed.

Be sure to wait until the 10th of the month and then set the date range back to the prior month



Just some things to remember, if the account code starts with 5, it is revenue, if it starts with 6 or 7 it is an expense.

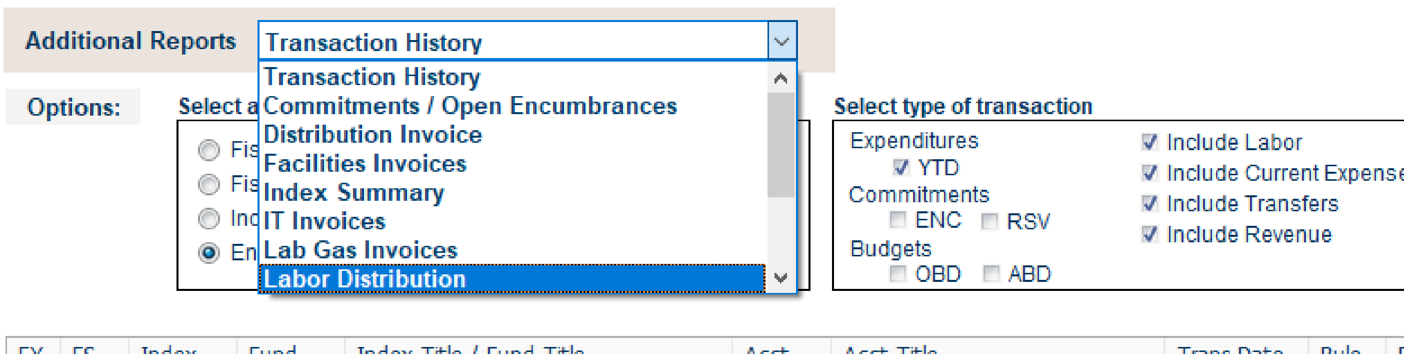
You can sort the data by date, account code, transaction amount, or description. If all looks good in the top right select "**Mark Index as Reviewed**" type in the month/year you reviewed and click the button at the bottom of the text box that says "**click here to mark index as reviewed**"

2- If a transaction needs attention you have choices.

Highlight the transaction and select from the options to the top right of the transaction box. You can view the document in Service Now, you can submit an inquiry (like sending me a clarifying email), and you can request a journal voucher to move the expense/revenue to another index. Remember for a journal voucher you will need the doc code of the transaction you want moved.

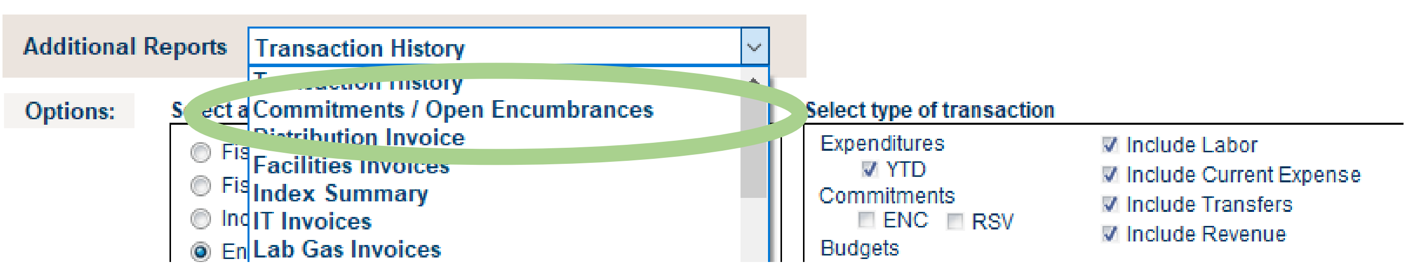
2a)*Remember* the description you put in the Service Now pcard description box comes through under "additional description" in ARGOS. I would hope you would be thorough in filling in that description box with the who, what, why information that helps descriptions be detailed.

2b)If there are any payroll expenses on your indices, those expense account codes start with 6, using the "additional reports" dropdown choose "**Labor Distribution**" from the drop-down menu next to Additional Reports



Verify the people being paid on your index are the people who SHOULD be. If not, work with your Business Manager to move them to the proper index

3- Please verify that any commitments are valid. A commitment/encumbrance is money withheld from your available balance because it is intended to be spent on something specific. Occasionally there will be a TA that doesn't require as much reimbursement as expected. Or a PO that paid out less than it was set up to pay. The remaining amounts will remain encumbered until the TA is archived, or the PO has been requested to be closed.



Verify that any commitment is still valid, any PO, will still be used, any TA will have the TR paid out. Otherwise archive the TA or email the Business Manager to request the PO be closed.

To review your index balances and transactions in real time:

1. Banner.usu.edu

2. Click on the Argos Reporting link (towards the bottom of the page)
3. Click on Finance
4. Select the FIN Balance Summary & Transaction Detail report
5. Adjust Fiscal year and fiscal period if necessary
6. Click on the Balances and Transactions tab
7. "Run"

Grad Student Tuition & Payments

Here are the current USU tuition/student fee rates. You can expect them to increase by about 3% each year. https://www.usu.edu/budget/files/tuition_and_fees/2023-24-USU-tuition-fee-schedule.pdf

USU will waive the nonresident portion of tuition for every grad student who is on a 0.5 FTE (20 hours/week) assistantship for the entire duration of the semester at a minimum of $675/month. For domestic students, this is for 1 year until they qualify for Utah residency. For international students who don't qualify for Utah residency, this waiver will last for the duration of their MS/PhD degree. Please make sure your domestic students are aware that the waiver only lasts for 1 year and it is their responsibility to gain residency after that point.

PhD students on 0.5 FTE assistantship for the duration of the semester (Fall/Spring only) also qualify for a tuition award from the College that covers the in-state portion of their tuition. This is only available for PhD students who don't have other funding that would otherwise cover the in-state portion of their tuition. It is recommended that in-state tuition and student fees be budgeted on grant proposals when possible. Each semester, there are also 2-4 MS students who are awarded in-state tuition awards by the College based on Department Head recommendation. The Department Head will take into consideration academic achievement, financial need, and department engagement.

Faculty supervisors can request student account payments for their undergrad and grad students by sending an email request to the Business Manager with their name/A#, the line items you want to pay (tuition, student fees, course fees, online fee, entire balance, etc.), and an appropriate index. If you aren't sure if an index can pay tuition/fees, just ask your Business Manager. These requests need to be made each semester as the Business Manager needs written documentation from the financial manager for each payment.

Graduate students can waive or opt in to subsidized insurance. Current insurance premium rates can be found on the link below. It is the supervisor's responsibility to cover 80% of the insurance premium (this expense should also be included in grant proposal budgets when possible). The 20% student portion of the GA insurance applies to their student account balance.
https://research.usu.edu/spo/grad-student-insurance

Grant Management

Grant proposals are submitted through a system called Kuali https://research.usu.edu/kuali/. You can request Kuali training if you want to have the capability of submitting proposals yourself or if given sufficient time, you can request that Pam Garcia in the CAAS Grant's Office submit your proposal for a fee of a 3% F&A cut if the grant gets awarded.

Once a grant gets awarded, USU Sponsored Programs Office (SPO) will work with the Sponsor to negotiate a contract. They will send a notification with the budget packet once negotiations are finalized and project spending can start. Please review the budget packet for spending start/end date, budget breakdown, cost-share commitments, and other terms. Budgets that are awarded do not always match up with what was proposed. The budget packet from SPO will initiate the grant index and match index request from SPA.

SPO will typically remain the primary contact with the sponsor for any budget reallocations, extensions, etc. Sponsored Programs Accounting (SPA) takes care of all invoicing. Our current SPO contact is Corinna Knowles and our SPA contact is Ryan Lynch. If you're wondering who to reach out to, feel free to ask your Business Manager.

Commonly needed for proposal:

- Source index for PI/Co-PI cost-share effort: A00562
- PI/Co-PI effort is federally required on every USU award. If there isn't budgeted salary on the grant, we'll show effort through cost-share.
- NDFS F&A allocation (take 3% from PI for CAAS Grant's Office if utilizing Pam Garcia for submission):
    - 3% College
    - 3% Research Center
    - 7% NDFS
    - 17% PI
- F&A waiver: https://research.usu.edu/spo/files/DeanWaiverOfFA.pdf
- F&A allocation template: https://research.usu.edu/spo/files/kuali-f-and-a-allocation-agreement.pdf

- Cost-share commitment form: https://research.usu.edu/spo/files/Kuali_USU_CostShareCommitmentForm.pdf
- SPO forms: https://research.usu.edu/spo/forms

Appropriate Spending:

You can go +/- 10% on any budget category without official sponsor approval. If going beyond that threshold or requesting permission for a new budget category, please reach out to the sponsor (or have SPO reach out to the sponsor) with a budget reallocation request.

The following are red flag items that will always need to be written into the budget or have specific sponsor approval: Meals and entertainment, membership and dues, background checks, international travel, computers, capital equipment, and advertising.

All costs must be allowable (per the budget), allocable (proportionally used by the grant), and reasonable per the uniform guidance:
Factors affecting allowability of costs.
Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:
(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
(c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
(d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
(e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
(f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also §200.306(b).
(g) Be adequately documented. See also §§200.300 through 200.309 of this part.
(h) Cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to §200.308(e)(3).[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49562, Aug. 13, 2020]

If you are expecting to need a no-cost extension, please request BEFORE the end date of the grant (preferably at least a month prior). Justification will be needed.

It's federal policy that grants be closed out within 90 days of the end date of the project. Please make sure any expense reviews and deliverables are completed within this timeframe.

If ever in doubt, ask your Business Manager! They can pull expense reports to give you breakdowns on the remaining budget at any point during the grant. Please ask before you do. It saves everyone time and effort. Just remember it's our job to be audit ready and keep everyone out of jail 😊

UAES (USU Ag Experiment Station) Projects

The Utah Agricultural Experiment Station (UAES) is part of a network of researchers and facilities at the nation's land-grant universities and is committed to improving agriculture and natural resources for the people of Utah. Experiment station research provides the science-based information used by Extension specialists and agents to assist people in every state in the nation. At research facilities on the Utah State University campus and throughout the state, the UAES supports hundreds of research projects. It operates labs that test soils, plant tissue, irrigation water, and livestock feed. It supports research on food safety and processing, plant and animal genetics, and economic and social forces that shape families and communities. UAES brings agriculture into harmony with sustainable use of natural resources.

All NDFS faculty with a research appointment must have an active AES project. New faculty members need to submit their UAES Project Proposal within two months of arriving on campus. Upon hire, instructions will be sent to new faculty by the AES Associate Director, Greg Cuomo, or AES Program Coordinator, Darlene Orduno. Projects last 5 years and new year projects must be submitted by AES issued deadline.

There are 2 parts to each AES project budget: 1. They fund the research portion of each faculty member's salary. 2. They include an annual operating budget dependent on the faculty position title as follows. Operating funds will be prorated for faculty members starting January 1st.

- Assistant Professor- $6,000
- Associate Professor- $5,000
- Professor- $4,000

Unallowable expenses on AES projects: Tuition and Fees, International Travel, J-1 Visa, Meals and Entertainment, and any research activities that are not directly related to the research project.

Please familiarize yourself with the site linked below. AES has applications for publication support, travel support, seed grants, and equipment grants. Dora Brunson is the AES Business Manager and can answer questions regarding these funding requests.

https://caas.usu.edu/uaes/internal-resources/project-support

Surplus

University Surplus, located at 880 E 1250 N (north edge of the Maverick Stadium parking lot), has great used items for purchase for a great price and is a good option for buying furniture or supplies to startup your lab and office. More information is available on their website at https://www.usu.edu/surplus/.

Consulting Service

- Paid Consultation leave may be granted to faculty and exempt staff as long as it doesn't interfere or conflict with their job and is beneficial to USU and the professional development of the employee.
- Paid leave for consulting services is a privilege granted at USU's discretion.
- Employees must have permission from their supervisor. Their supervisor will get final approval from the dean.
- Employee requesting consulting leave must submit the Consulting Leave Request in Service Now (https://usu.service-now.com/aggies?id=sc_cat_item&sys_id=005989e113a573409df150bf3244b02b) for supervisor approval.

More information can be found here: https://www.usu.edu/policies/377/