

Examples of Justifications In Compliance With University Costing Principals

Quick Links

Cost Principles Policy Statement	University costing principal statement regarding 2 CRF, Chapter II, Part 200, Uniform Guidance. Federal costing principals must be applied uniformly to all federal awards and must be consistent with policies and procedures that apply to both federal awards and other activities of the university, including non-federal supported programs
Current Fund Types Fund & Fund Groups	Overview of fund and fund groups used by the university and information regarding current fund types used by the university and their description

Speedtype Type	Affected Speedtypes	What Should My Justification Include?	Example Justification(s)
Discretionary	Fund 10 - 110xxxx General Fund/ Discretionary or Startup Fund 11 - 111xxxx ICR (Indirect Cost Recovery) Fund 20 - 120xxxx Auxiliary - TABOR Fund 26 - 126xxxx Auxiliary - Residual Fund 28 - 128xxxx Auxiliary Internal Service Centers (RBSA) Fund 29 - 129xxxx Auxiliary Non-Enterprises (RBSA)	<div>What are you purchasing?</div> <div>How does it benefit the University/ Program?</div>	<p>liquid nitrogen demo for the students. The demo involved freezing flower petals to illustrate how low liquid nitrogen temperatures are and how brittle a material can be when exposed to said temperatures.</p> <p>Resupply of office supplies including paper, pens, notebooks that will be used for the lab</p> <p>general purpose magnets used for building robots, test fixture and organizing tools in lab. These are consumable items and will need to be purchased periodically as we use them up.</p>

Speedtype Type	Affected Speedtypes	What Should My Justification Include?	Example Justification(s)
Sponsored Projects or Restricted Funding	Fund 12 - 112xxxx Sponsored Projects Costshare Fund 22 - 122xxxx Sponsored Projects Costshare Fund 23 - 123xxxx Self Funded Projects (Typically an Anschutz speedtype) Fund 30 - 130xxxx Sponsored Projects (Federal Govt or Private Industry) Fund 31 - 131xxxx Sponsored Projects (State/ Local Govt) Fund 32 - 132xxxx Sponsored Projects Costshare Fund 33 - 133xxxx Sponsored Projects (Service Agreement) Fund 34 - 134xxxx Gifts* Not all gifts are considered restricted and may be discretionary, but should still provide the same level justification as a sponsored project Fund 80 - 180xxxx (Typically an Anschutz Speedtype)	<div>What are you purchasing?</div> <div>Why is the purchase needed?</div> <div>How does it benefit the Sponsored Project</div> <div>Justification for split (if needed)</div>	<p>Subscription to an environmental monitoring service to monitor growing conditions in support of an NSF PFI funded project focusing on sensing variables in a hydroponic growing environment.</p> <p>Media bottles used to prepare materials used to prepare printed soil sensors supporting an ARPA-E grant focusing on printed electronics for soil sensing. 5 media bottle are to be used for 130xxxx, and 5 media bottles are to be used for 130xxxx. Both projects have the same scope of work to prepare printed soil sensors</p> <p>Neural recording IC needed for building the cockroach neural stimulation backpack required for deliverables on the ARO project. This is a reusable item that can be used on multiple backpack systems</p>

Examples of Justifications NOT in Compliance With University Costing Principals

Speedtype Type	Example Item Purchased	Original Justification Provided	Why is this justification not OK?
Discretionary	Food and drinks for lab meeting	Food for meeting	Justification provide is vague and does not provide context on what the meeting was for. Food for meeting can mean many things. It could eldue to a business meeting or something else. Food is also a sensitive expense and can be unallowable if purchase inappropriately.
		Revised Justification	Why is this justification OK?
		Food for lab meeting to discuss research ethics and principals, and to discuss potential opportunites with future collaborators	Justification mentions what is being purchased and what was being discussed at the meeting. At the meeting, attendees are discussing research ethics and principals, and future opportunities which benefits the university
	Example Item Purchased	Original Justification Provided	Why is this justification not OK?
	Raspberry Pi Single Computer Cables for Raspberry Pi Computer	Supplies for Class	Justification is vague and does not mention what supplies were purchased. We know that the supplies are for a class, but what exactly is being purchased and how it benefits the class is left out.
		Revised Justification	Why is this justification OK?
		Raspberry Pi Single Computer and cables for MCEN 5115 to provide hands on expereince for students in building the construction of electro mechanical systems. Cables are used for Raspberry Pi computer to connect to laptops to program Raspberry Pi's	If purchasing multiple items on one transaction, it is important to list out your items and provide a justification. The list does not need to be detailed, but general and identifiable for auditors and other finance staff to eaisly trace back. The justification provides what the items will be used for and how it benefits the university as well

Speedtype Type	Example Item Purchased	Original Justification Provided	Why is this justification not OK?
Sponsored Project or Restricted Funding	Paintable dielectric material	Sensor Research	Justification does not provide information on how the expense benefits the sponsored project. Especially if working on multiple projects, sensor research could apply to anything and not against the project it is originally supposed to benefit
		Revised Justification	Why is this justification OK?
		Paintable dielectric material for encapsulating sensor devices and esp-32 microncontroller modules for controlling pumps, sensors, and extracting data.	Justification mentions what is being purchased and how it will be used. The justification also mentions how it benefits the sponsored project
	Example Item Purchased	Original Justification Provided	Why is this justification not OK?
	Datalogger connectors	Data logger connectors for sponsored project. Half to discretionary, half to sponsored project.	The justification elludes to general lab use. If charging against a sponsored project, it is important that the items that are being used are for exclusive use, or is charged appropriately amongst projects based on its use. For example, if you bought 10 bolts, and 5 were for project A and 5 for project B, 100% should not be allocated to project A, it should be evenly between the projects (or 50-50) Additionally, general lab use items charged against a sponsored project is not allowable as the items used are not directly benefiting the sponsored project.
		Revised Justification	Why is this justification OK?
		Project requires development of field deployable data loggers. These connectors allow for waterproof connection between sensor and loggers. (Description applies to both speedtypes. Discretionary speedtype used for unfunded project). 60 connector pairs for 110xxxx. 40 connector pairs for 130xxxx.	Notice the pink text provides a split justification in how the connectors will be split among projects. In this case, 40% is going to the sponsored project, the remainder goes to the discretionary. Additionally, the justification mentions how the connectors is needed for the project and why it is required.