

Sponsored Projects Property Management Training



- Patricia Dodson
- Office of Contracts and Grants (OCG): Compliance Team
- May 18, 2017



Session Training Goals

- **Terms and Conditions → What you need to know**
- **Definitions for Property → Applicability to our work**
- **Examples for Discussion**
- **Understanding the intentions of “additional clarification” requests**

Part I: General Guidelines



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General – T&C

- **University, Government or Sponsor titled**
 - Sometimes conditional to CU
- **Prior Approval Requirements**
 - Vary by sponsor and award type (Grant vs Contract)
 - Requirements may not be specific to property but are still applicable. Examples:
 - *Budget deviations or revisions*
 - *Changes to the scope of work*
- **Reporting or Inventory Requirements**

Federal Grants – T&C

- **Previously:**
 - OMB Circulars A-21, A-110 and A-133
 - FDP Templates and Prior Approvals Matrix
- **Now:**
 - 2 CFR 200 “Uniform Guidance”
 - Agency-Specific Terms, Conditions and Guidelines
 - Federal-Wide Research Terms & Conditions
- **Federal interest**
 - Specifically cited in more awards

Contracts – T&C

- **Federal Acquisition Regulations (FAR)**
 - Agency-Specific FAR terms
 - *DFAR, NASA FAR Supplement, DODGAR, DEAR, etc.*
- **Common Restrictions**
 - Property may be Government or sponsor titled.
 - More rigid prior approval requirements.
 - Deliverables can include both reports and physical hardware delivery.
 - Flow-down provisions could apply.

Help?

- How would you know what the restrictions are for your award?
 - InfoEd and the Award Terms and Conditions folder.
 - In narrative format, not just a checked box



Proposal 1113.11.2701B

- Submissions (2)
- Awards (3)
 - DE-SC0011459 / 17-Mar-2014
 - 02 / 14-Mar-2016
 - 03 / 04-Apr-2016
 - Summary
 - Terms and Conditions**
 - Award AWD-1113.11.2701B
- Financials (2)
- Approvals (3)
- Related Proposals (0)
- Deliverables (4)
- Attachments (19)


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Terms and Conditions


[Add](#)

Name	Edit	Delete
90 Day Pre-award Spending Allowed		


Description:

Name	Edit	Delete
Carry Forward Prior Approval Required		

Description:

Name	Edit	Delete
FFATA		

Description:

Name	Edit	Delete
Government Property		

Description: ProjectNum 1551388 -- DOE SF-428 applies for requesting disposition instructions and reporting.



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Example 1: Terms and Conditions

- What kind of award do you think these terms apply to?
- What restrictions are implied by these terms?
- How would these terms affect how property can be managed on this award?

Other Agreements

- **Other award mechanisms and sponsors**
 - Non-Federal grants and contracts
 - Cooperative agreements
- **Bailment or Loan Agreements**
 - Property may be loaned either to or from CU.
 - Agreement may or may not be associated with a specific sponsored award.



Part II: Kicking It Up



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Definitions for Property

- **Property**

- Includes all items that are both tangible and intangible, such as materials, capital and non-capital equipment, computers and electronic devices
 - *IP; data; instructional materials*
- General vs. Special Purpose

- **Capital (Permanent) Equipment/Fixed Assets**

- Acquisition cost and useful life requirements
- Standalone Equipment
- Fabrication

Fabrication – Specific Requirements

Fabrication is the *transformation* of components into a one-of-a-kind piece of equipment that meets a unique research need.

- Every component of a fabrication must be essential and necessary.
- Costs may include: materials and supplies that are integrated into the fabricated unit; freight, construction, installation, training or assembly labor.

What about items that are not “integrated” into the permanent unit?

Types of Fabrications

Deliverable Fabrication is equipment being built for an external entity that will retain title to it

Fabrication Cluster is a multi-component item that is connected together so it acts as one unit

Special Test Equipment is equipment engineered, designed, fabricated, or modified to accomplish special purpose testing in performing a contract

— Not considered permanent equipment. Why?

Definitions for Property

- **Non-capital Equipment**
 - Tangible items that are non-consumable, but do not meet the capitalization rules.
- **Supplies**
 - Consumable items that are used up during the course of a sponsored project.

Example 2: Property Leaving Campus

Who should be contacted to help facilitate this action?

- Can we ship equipment from sponsored projects overseas?
- Who needs to be informed?
- Why is this needed?
- What protection do these steps provide?
- Are 10 days sufficient time to achieve this?

Off-Campus Equipment Agreement

All University equipment must have a CU tag affixed *prior* to going off-campus. If the equipment is to obtain a tag.

Select all that apply.

- ☐ Equipment is leaving the USA
- ☐ Equipment will be off-campus for more than 30 days
- ☐ Equipment is being loaned to a non-CU entity
- ☐ Equipment was purchased as part of a sponsored project

Off-Campus Start Date *

Expected Return Date

☐ No specific return date.

<https://www.colorado.edu/ocg/campus-equipment-agreement>.

Definitions for Property

- **Upgrades**

- May be capitalized:

- *meet the requirements (acquisition cost and useful life)*
 - *provide substantial increase in functionality, **or***
 - *enhance equipment's performance beyond its original purpose*

- **Repairs, Replacement Parts, or Refurbishments**

- Not capitalizable.

- Restore or maintain the equipment at its original performance levels.

Best Practices

- **Cost Principles**

- Consider whether the equipment costs being proposed are:
 - **allowable**,
 - **allocable**,
 - **reasonable**
 - **Necessary**
- Document, Document, Document

Best Practices

- **Equipment Requisitions**
 - 2nd tier approval = OCG
 - Review:
 - *Available funding*
 - *Listed in proposed budget/SOW*
 - *Adequate justification/research purpose*
 - *POP*
 - *Specific sponsor requirements*
 - *Purchased within 120 days of end date?*
 - *Any property restrictions?*

Best Practices

- **Cost Category**

- Consider whether the proposed costs are categorized accurately
- Does the budget justification adequately support costs that seem a little “unusual”?

- **F&A Exempt Costs**

- Do the equipment costs exempted from F&A make sense?

Example 3: Buying a Car

- Does the PI explanation make sense? Does it adequately document the need for the car?
- What steps would need to be taken next?
 - Review of the award terms and conditions
 - Acquisition of the car
 - Closeout?

- **Let's take a break!**

Part III: Award Management



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General Expectations

- **PIs**

- Overall financial and programmatic award management
- Ex: Authorize expenditures necessary for the research; spend within funding limits

- **Department Administrators and DPMs**

- Provide guidance to PIs for acceptable purchasing, use, management and disposal of property.
- Ongoing award management and oversight
- Ex: ask questions; coach PI/dept about equipment regulations

General Expectations

- **OCG**

- Provide guidelines and other support based on department and PI needs.
- Liaise with sponsor regarding property
- Submit property reports, with input from DPM when needed
- Ex: Interpreting Terms and Conditions; assisting with purchase authorizations

General Expectations

- **Federal Requirements for Procurements and Use**
 - meet cost principles: allowable, allocable, reasonable, necessary.
 - follow Federal policies
 - follow university policies
 - utilize equipment according to Federal regulations
 - university maintains adequate internal controls: for acquisition, use, maintenance, inventory, reporting, disposal of property

General Expectations

- **FAR 52.245-1**
 - applies to Government titled property
 - adds more stringent requirements
 - far more reporting & accountability
 - needs prior approval for purchases
 - won't necessarily get title to equipment

Fabrications

- **Before Purchasing Components:**
 - Review award terms, award budget, and the specific details of the fabrication:
 - *Estimated cost and completion date*
 - *Final location and anticipated future use*
 - Request the fabrication ST from PAO

Fabrications

- **Managing the Expenditures**
 - Costs may include: materials and supplies that are integrated into the fabricated unit
 - Ensure appropriate costs charged to right sub-class
 - Notify PAO when placed into service
 - *Will start depreciation*
 - Notify OCG when deliverable shipped out of CU
- **PAO = Annual Verification**

Example 4: Fabrication Expenditures

- Which of these costs should be charged to the fabrication SpeedType?
- Which of these costs belong in Other Operating Expense account codes?
- How would you know to sort these out on an expense report?

Part IV: Award Closeout



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Department Closeout Property Report

- **Purpose**

- requirements from the Uniform Guidance:
 - ***Continued use on other Federally funded programs or projects.***
 - ***Internal controls for the responsible use, management, disposal of property.***
- timely reporting to the sponsor
- request disposition, when needed
- CU property records may need updating

Department Closeout Property Report

- **Required Details**

- Account for the permanent equipment acquired during the award
 - *Continued use*
 - *No longer needed?*
- Provide a status of the equipment at closeout
 - *Fabrication complete?*
 - *Deliverable fabrication sent to sponsor?*

Department Closeout Property Report

- **How to Know if DCPR is Needed**

- InfoEd:

- *Deliverables Folder (1st Level in the hierarchy)*
 - *Property listed in subfolder*

- Cognos Report:

- *eRA → CU Boulder → Proposal and Award Tracking → Deliverables Report*

Department Deliverables Report

Operating Periods
 Jose Luis Jimenez-Palacios - 10087--CIRES-Environmntl Chem&Bio Div (Department of Energy)

Proposal 0613.11.1315B
[Edit Mode](#)

Proposal 0613.11.1315B

- Submissions (2)
- Awards (3)
- Financials (2)
- Approvals (3)
- Related Proposals (0)
- Deliverables (4)**
 - Patent/Invention (1)
 - Progress/Technical (1)
 - Property (2)
 - Attachments (23)

Deliverables [Add](#)
☐ Use Project Start and End Dates -OR- Set Number of Reports

Start Date
 Form
 Frequency
 Report Name
 Category

Due	Report Name	Category	Form	Template	Open	Delete	Frequency	Completed / Submitted	Status
01-Mar-2017	DCPR	Property					Final	Date 02-Feb-2017 By Betty A Rasmussen	Comments
31-Mar-2017	Final Invention Report	Patent/Invention					Final	/	Comments
31-Mar-2017	Final Progress Report	Progress/Technical					Final	/	Comments
31-Mar-2017	Final Property Report	Property	Form Provided by Sponsor				Final	/	Comments

Patent

Subaward
☐ Report Due Date

Deliverables Report

Proposal #	Award No.	PI	Category	Due Date	Completed Date	Submitted Date	Last Name	First Name	Form	Frequency	Report Name	Sponsor	Department	Start Date
0307.11.0503B	DE-FG02-08ER54954	Parker, Scott	Property	04/01/2017			-	-		Final	DCPR	Department of Energy	10205--CIPS	02/01/2008
0415.04.0873B	FGM111058A	Leinwand, Leslie	Progress/Technical	04/01/2017	04/03/2017	04/03/2017	Rasmussen	Betty		Annually (12 months)	Annual Progress Report	National Institute of General Medical Sciences/NIH/DHHS	10763--Biofrontiers Institute	06/01/2016
0513.12.0826B	1629-TRP	Zhai, Zhiqiang	Progress/Technical	04/01/2017	04/13/2017	04/13/2017	Rasmussen	Betty		Quarterly (3 months)	Quarterly Report	American Society of Heating, Refrigeration and Air Conditioning Engineering	10331--CivilEng-Civil,Env&Arch Engin	12/01/2013
0614.12.1539B	P14AC00979 / UCOB-106	Lekson, Steve	Progress/Technical	04/01/2017			-	-		Annually (12 months)	Annual Report	National Park Service/DOI	10112--Museum-Administration	07/01/2014

Other “Closeout” Issues

- **What are the options for disposing of property when no longer needed?**
 - Transfers
 - Surplus
 - Trade-In
- **How are these types of disposals handled?**
 - Can vary based on the circumstances...

Example 5: Property Transfers

- What are the options for “closing” the equipment?
- Who has title to this equipment?
- What if the transferring PI wants to take equipment not associated with a relinquished award? Does that change the procedures?

Part V: Additional Information



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Additional Information

- **Government Titled Property**
 - What is it and who has it?
- **Campus Self-Evaluation**
 - 2015-2016: Applicable to all departments with Government titled property
 - Future?
- **Department Property Management Plans**
 - Are departments working on developing these?
 - Why are they necessary and what value do they provide?

Resources

- **Property Control Manual**
- **OCG Webpage**
www.colorado.edu/ocg
- **One-Page Guides**
- **Additional Trainings**
ocgproperty@Colorado.edu

The screenshot shows the homepage of the Office of Contracts and Grants Research Administration at the University of Colorado Boulder. The header includes the university logo, the office name, a search bar, and navigation links: About Us, Award Lifecycle, Forms, Policies, FAQs, Glossary, Training, eRA/InfoEd, Directory, and Contact Us. A large banner features a wind turbine and text stating "\$425 M in research funding for FY 2014-2015" with a link to "more research statistics". Below the banner, a section titled "Your partner in research funding" describes the office's role in partnership with CU-Boulder's faculty and staff. A "Frequently Needed Information" button is also present. The main content area is divided into three columns: "Prepare and Submit Proposals" (with links for PSR, submission, and assistance), "Manage Awards" (with links for incoming, outgoing, and property), and "Award Closeout" (with links for reporting, tool, and questions). A "News" section at the bottom left lists recent events, while "Other Resources" and "Events & Trainings" are on the right.

Office of Contracts and Grants Research Administration
UNIVERSITY OF COLORADO BOULDER

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\$425 M
in research funding for FY 2014-2015
[more research statistics](#)

Your partner in research funding
The Office of Contracts and Grants (OCG) works in partnership with CU-Boulder's faculty and staff to prepare and submit proposals, including budgets, for external research funding. OCG has the authorization to negotiate and accept sponsored research agreements on behalf of the Regents, monitor and provide guidance throughout the life of an award, and ensure final project closeout.

Frequently Needed Information

Prepare and Submit Proposals	Manage Awards	Award Closeout
<i>Proposal budgeting, preparation and submission</i>	<i>Award review, negotiation and acceptance and issue outgoing subawards.</i>	<i>Ensuring that administrative reporting, deliverable and financial closeout requirements are complete.</i>
Proposal Submission Request (PSR)	Incoming Awards	Reporting and Deliverables
Proposal Preparation and Submission	Outgoing Subawards	Award Closeout Tool
Data Management Plan Assistance	Property and Equipment	Department Closeout Property Report
Sponsor Resources	International Travel	Financial Closeout Questions (SPA)
	Sponsored Projects Accounting (SPA)	

News	Other Resources	Events & Trainings
Boulder eRA/InfoEd Open Lab and Training for Research Administrators	Find Funding	CU@Lunch 12:00 PM • Thursday 10/29
End Date Notifications in New Boulder eRA/InfoEd	Export Controls	RAM Meeting 1:30 PM • Tuesday 11/17
CRA Study Group Begins August 4	Research Administrators Meeting (RAM)	Managing Property Purchased on Sponsored Awards