

## 60 Day Checklist and Notice for Grants & Contracts – Non Clinical

(Revised August 2018)

**WARNING – for Transactions Occurring and Recorded on Research Projects within the last 60 - 90 days prior to the “Project End Date” : This message is to make you aware that these transactions (Equipment, Personnel, Supplies, Travel, etc.) are considered “High Risk”, and will be “Highly Scrutinized” (Sponsor approval and documentation is required) by Internal and External Auditors. Please review and ensure that the Cost and/or Expense was substantiated (“Allowable, Allocable, Reasonable and Necessary”) for THIS AWARD. If YES, no action is required. If NO, please take swift action to correct the mistake(s). If an errant transaction is not corrected, and then is later “disallowed” by the sponsor, your DEPARTMENT will be expected to pay back the disallowed costs (the specified Default Chartfield will be charged).**

The following actions are required to facilitate the timely completion of your project’s financial reporting requirements.

1. Have you determined what your future expenditures will be?
  - a. Do you have enough remaining funds to meet these expenditures?
  - b. Have you considered the related charges of employee benefits and F&A costs?
  - c. Have you considered recent charges not yet recorded on the management reports?
  - d. If your project is in its terminal year, do you require a no-cost extension? If so, please contact Sponsored Projects at 801.581.4913 or 801.581.8949. Do you need a preliminary project set up for your new award? If so, please visit **eAward**.
  - e. Will there be a positive balance which is available for carryover (primarily HHS awards) ? If so, and the amount is over 25 percent of your total current award, please mention the estimated balance in your continuation/renewal application form. If your award does not authorize carry over, please contact Sponsored Projects for instructions on applying for agency approval of carryover.
2. Have you overspent or anticipate that you may overspend any **restricted** budget categories ?
  - a. Have you spent in a restricted Budget Category when there is NO BUDGET ?
  - b. Refer to the specific details at the “Direct Cost Restrictions” tab at **[fbs.admin.utah.edu/gca](https://fbs.admin.utah.edu/gca)**.
  - c. If applicable, have you documented Sponsor approval for any Budget Changes or for any Budget Overages?
3. Is the encumbrance summary correct ?
  - a. Have any encumbrances been paid but not canceled ?
  - b. Are there any outdated encumbrances ?
  - c. Do the encumbrances represent proper commitments to the account ?
  - d. If a purchase order encumbrance is incorrect, please contact Purchasing at 801.581.7241.
4. Have you completed each monthly Evidence of Review ( “EOR” ) certification review for your project (have you reviewed all previous management reports for errors) ?
  - a. Are the charges valid and supportable ?
  - b. Are any charges missing which should be reflected in the project ?
  - c. Visit the “Correcting Financial Transactions Flowchart” and instructions at **[fbs.admin.utah.edu/compliance-oversight-and-reporting](https://fbs.admin.utah.edu/compliance-oversight-and-reporting)** for instructions on correcting errors using **eJournal** and/or the **Cost Transfer form** (as soon as possible). **Cost transfer forms received in Grants & Contracts Accounting 30 days after the project end date will only be considered in rare instances due to financial reporting requirements.**
5. Any deficit or surplus (Surplus applies just to Fixed Price awards) will be transferred (only at GCA’s final Project Closeout) to the DEFAULT CHARTFIELD (an unrestricted chartfield) that you specified when this Project was initially “set up”.