

UAS GM 06: Time Limitations

Time Limitations of Charges

In all cases, the charges to a project must fall within the period covered by the effective start and end dates of the project. No charges can be made to the project prior to the beginning date unless UAS has pre-award spending authority that allows such costs. The Grant Office and the school/department will work together to ensure compliance requirements are met, and that the clause is present which permits such expenditures to be incurred.

Pre-Award

The pre-award costs must be allowable and incurred within the time frame specified by the pre-award cost clause. All pre-award costs are incurred at the risk of the responsible school/department until the pre-award cost clause is approved by the funding agency. If pre-award costs are later disallowed by the funding agency, or the grant is not approved, the costs must be absorbed by the school/department.

Post-Award

No expenditures may be incurred on a project after the expiration date. Payments for items that were encumbered and received prior to the expiration date of the project may be made after the close date under the “liquidation of encumbrances” condition.

Purchases of supplies and equipment should be processed as early as possible to assure receipt of and use during the project period. **If an award is not going to continue in future year increments, no equipment may be purchased 60 days prior to the project end date (see GM 21 Closeout and No Cost Extension).** Any commodities acquired prior to the end date that will not be used within 60 days after the end date must be liquidated and the funds returned to the account.

In the case of a continuing grant, the receipt of equipment at the end of a project year may be accepted, depending on agency regulations, since it can be used in the continuing grant year. Transfers of accountable property valued at \$5,000 or more per school/department must be accomplished in accordance with procedures established by the Statewide Property Manual.