



Association of Universities for Research in Astronomy  
**Central Administrative Services**

AURA Central Administrative Services (CAS) provides AURA Operating Centers funded by NSF with the business services defined herein. These services will be performed in accordance with federal and state laws and regulations, AURA policy and Operating Center Policies.

The AURA CAS Mission is to provide the highest standard of Accounting, Procurement, and Business IT support services in an effective, efficient, accurate and government compliant manner to NSF funded AURA Operating Centers. An exceptional level of responsiveness to AURA Center needs is paramount to the ability of AURA CAS to accomplish its mission.

#### Procurement

1. AURA CAS will provide procurement services for obtaining goods and services.
2. The CAS REQLESS system will be the software tool used by Center staff to input procurement requests.
3. Center staff will provide CAS with a list of persons authorized to approve requisitions for the procurement of goods and services and the dollar limit of each person's authority. It is the responsibility of the Centers to ensure that there are sufficient funds and budget available to cover the procurement and assign the appropriate cost codes.
4. It is the responsibility of the Centers to determine if a procurement request meets government standards for allowability and reasonableness. During the Procurement process, CAS will review requisitions and any requisitions which may possibly be of concern in meeting standards for allowability and reasonableness will be held until CAS can consult with the requesting Center. CAS will assist in providing staff training in these areas if requested.
5. All requisitions will be reviewed by CAS procurement management in consultation with the Center staff to determine the appropriate method (sub-award, purchase order, lease or Memorandum of Understanding (MOU)) for the procurement.
6. CAS policy is to adhere to the appropriate government standards regarding procurement such as cost estimating and sole source justification.
7. Upon receipt of proper documentation and authorized Center approval, CAS will process purchase orders, obtain goods or services and enter into contracts on behalf of the Center in amounts not to exceed \$100,000. If the purchase request exceeds \$100,000, the request will be forwarded to the Center Director. If the purchase request exceeds \$1,000,000, it will be forwarded to the AURA President. If the purchase request exceeds \$3,000,000, it will be forwarded to the AURA Board of Directors. As required, the purchase request may also be forwarded to the funding agency.

8. CAS will make every reasonable effort to obtain the best value on behalf of the Center. CAS Procurement is responsible for identifying sources for purchasing goods and services, however Center staff that initiate and/or approve requisitions may offer suggestions based upon any research done prior to submitting the requisition.
9. CAS procurement staff will assist Center Management in developing cost estimates for budget preparation and make Center Management aware of cost savings available through consolidated purchase opportunities with other Centers.
10. CAS will provide Center management with complete access to all Center procurement information.

#### Sub-awards

1. As requested by the Center, CAS will oversee the procurement of complex goods and services that require the use of a sub-award or other agreement. CAS will draft, negotiate and execute all procurement related contracts and MOUs with the approval of Center Management.
2. CAS, in consultation with Center Management, will select bidders, accept or reject bids, issue invoices and terminate contracts for cause.
3. CAS Contract staff will oversee pre- and post-sub recipient monitoring in accordance with government regulations and AURA and Center policy.
4. CAS Contracts Officers will be available for assistance as needed.
5. CAS will provide Center Management complete access to all contract related information.

#### Property Management

1. Property purchased by the Center with US government funds will be administered in accordance with the policies and procedures of the appropriate funding agency. The CAS Property Manager will oversee all property that meets all of the following requirements:
  - a. Has a unit cost or value in excess of \$5000
  - b. Has an accepted useful life of one year
  - c. Is of a durable nature and will retain its identity throughout its lifetime.
2. Center staff must approve the retirement, trade-in or other disposal of property.

#### Logistics

1. CAS will provide logistics services (defined as domestic and international shipping and receiving; export and import control; and mail services) associated with Center activity.
2. The cost of all freight and packing materials for shipments sent on behalf of the Center will be borne by the Center. The cost of handling restricted use instruments and other property will be invoiced to the Center.
3. CAS will provide administrative labor for international shipping (export/import). All customs duties and broker charges for international shipments received by AURA on behalf of the Center will be the responsibility of the Center.

4. Material Receiving Reports that indicate receipt of materials and authorizing payment of invoices shall be signed by CAS personnel at the time of delivery and subsequently forwarded to CAS accounting for payment purposes.
5. CAS, through notices posted on purchase requisition in Reqless, will provide notification to the Center, specifically all personnel subscribed to activity on a given requisition, when shipment has occurred or receipt of property has been received.

#### Cash Management and Disbursement

1. Upon receipt of all proper documentation, CAS will disburse Center funds to settle obligations to vendors and employees on behalf of the Centers.
2. CAS will manage cash levels in accordance with NSF requirements while maintaining a sound operational posture.

#### Accounting

1. The CAS accounting department will maintain financial records and an independent Chart of Accounts for all Center transactions. These financial records will be audited by an external auditor on an annual basis in accordance with auditing standards accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
2. Center staff will have access to the CAS on-line web-based financial reporting system (CASNET). CAS staff will provide regular training and accommodate to the extent possible special reports as requested by Center staff.
3. Center management will provide CAS with a list of approved users of CASNET.
4. Financial data related to a specific Center will be restricted to that Center.
5. Quarterly and other federally required reports will be prepared and provided to Center Managers. These reports will consist of information that will satisfy funding agency reporting requirements. CAS will also prepared and submit Federal Financial reports and/or Federal Cash transaction reports as required.
6. CAS will assist Center staff in developing and negotiating indirect cost rates and will provide guidance to Center staff for the proper identification and allocation of expenses to direct and indirect cost categories.
7. CAS will work with Centers to develop custom financial reports and processes based upon reasonable requests.

#### Payroll

1. The CAS Payroll department will deliver accurate checks to employees in a timely manner by accurately calculating gross wages and deductions; and by delivering the pay to the employee on payday or when legally required to do so.
2. CAS will deposit in a timely manner:

- a. Federal and State taxes withheld from employee's gross pay or employer taxes owed by AURA.
  - b. Required State and Local premiums for mandated insurances, such as unemployment insurance.
  - c. Employer contributed and employee deferred payments to AURA retirement plans.
3. CAS Payroll will properly complete internal and external reports and returns as required.

#### Financial and Compliance Audits

1. CAS will provide all necessary data and other support as required by AURA's external auditors.
2. CAS will provide all necessary data, policies, practices and analyses required by government auditors.
3. AURA's internal auditor will evaluate on a regular basis practices within each Center and CAS, and provide AURA with information pertaining to government compliance. In some cases findings may pertain to the provision business services or processes related to Center activities associated with business practices such as compliance with approval process or cost allocation. CAS and Operating Centers are required to modify or correct activities related to government compliance as determined by AURA management.

#### Business IT

1. CAS will develop, maintain and implement all software tools required for CAS to provide the services outlined in this charter.  
These software tools include:
  - ReqLess – on-line requisition system for electronic request and approval of procurements of goods and services and staff and visitor travel.
  - WebTimeSheets – on-line time card recording system.
  - CASNET – on-line financial reporting system.
  - Ultipro – on-line human resources information system.
2. CAS will continue to support software that CAS developed and is currently in use by specific Centers (such as WeBud in use at NOAO).
3. CAS will continue to provide data for upload to software developed by other companies currently in use by specific Centers (such as CONTROL in use by Gemini). However, CAS does not provide software support for programs not developed or implemented by CAS.
4. CAS will consider making alterations and enhancements as reasonably requested by the Centers.

*Additional detail pertaining to all CAS services can be found in Appendix A*

#### Cost for Performance of Work

1. In consideration of the services provided herein, the Centers will pay the approved indirect cost rates for CAS. These rates may vary by site and are calculated annually and submitted to NSF for approval. CAS shall notify the Centers, in writing, of annual changes. [See Appendix B for the CAS Cost Policy Statement.](#)
2. Extraordinary costs, such as those listed in [Appendix C](#) will be charged directly to the Centers.

#### Evaluation of CAS performance

1. Centers will have the opportunity to provide feedback on the services they receive from CAS. Through the implementation of an on-line survey, Centers will be able to rate performance of the various CAS function, provide recommendations for additional services and address concerns that they may have. Other evaluation tools and methods are being considered for future use.

CAS Services	Description	Who - Lead	Notes	Frequency
<b>Procurement</b>				
General procurements in US		all Buyers	<a href="mailto:Purchasing@aura-astronomy.org">Purchasing@aura-astronomy.org</a>	On-going
General procurements in Chile		all Buyers	<a href="mailto:ProcurementChile@aura-astronomy.org">ProcurementChile@aura-astronomy.org</a>	On-going
Relocations	Provide individualized service	Baron Helming		On-going
Policy Revisions	Provide guidance and documentation for policy implementation	Baron Helming		On-going
Travel and Service vendors	Secure special rates, maintain website	Mayne		On-going
Training	Provide individual and group training	Baron Helming		On-going
<b>Sub-awards</b>				
Multi-party Contract Management	Coordinate with Centers and partner organizations	all Contracts	(First Point of Contact) Gemini-Godzyk, LSST-Kittleson, NSO-Logan, NOAO-Logan, DKIST-Bass	On-going
Service Agreements	Coordinate with Centers to assume billing and payment accuracy	all Contracts	(First Point of Contact) Gemini-Godzyk, LSST-Kittleson, NSO-Logan, NOAO-Logan, DKIST-Bass	On-going
Carina	Software maintenance and training; system improvements; log in issues	Diaz-Silva		On-going
<b>Property Management</b>				
Tagging		all Property	<a href="mailto:Property@aura-astronomy.org">Property@aura-astronomy.org</a>	On-going
Disposal		all Property	<a href="mailto:Property@aura-astronomy.org">Property@aura-astronomy.org</a>	On-going
GSA Excess Coordination		Smith		On-going
<b>Logistics</b>				
Return authorizations in US	Merchandise returns	all Logistics	<a href="mailto:Logistics@aura-astronomy.org">Logistics@aura-astronomy.org</a>	On-going
Return authorizations in Chile	Merchandise returns	all Logistics	<a href="mailto:LogisticsChile@aura-astronomy.org">LogisticsChile@aura-astronomy.org</a>	On-going
International shipments	Coordinate large and special shipments for Centers and partners	Wiest	<a href="mailto:Logistics@aura-astronomy.org">Logistics@aura-astronomy.org</a>	On-going
Customs advising	Assessing best way to enter goods into US commerce	Baron Helming	<a href="mailto:Logistics@aura-astronomy.org">Logistics@aura-astronomy.org</a>	On-going
Export advising	Obtain State and Commerce licenses,	Wiest	<a href="mailto:Logistics@aura-astronomy.org">Logistics@aura-astronomy.org</a>	On-going
<b>Accounting</b>				
Accounting - Tucson Office; US\$ accounting system	Account Number (adding new or changing on PO); moving costs; moving labor hours; general accounting questions; Billing\invoicing; unencumbering PO's	Tucson Accountants	<a href="mailto:AccountingUS@aura-astronomy.org">AccountingUS@aura-astronomy.org</a>	On-going
Accounting - La Serena Office; CL\$ accounting system	Account number questions; payment for rent and/or utilities; TR Reimbursement; general accounting questions; billing\invoicing, etc.	Chile Accountants	<a href="mailto:AccountingCH@aura-astronomy.org">AccountingCH@aura-astronomy.org</a>	On-going
Accounts Payable - Tucson Office for US\$;	All questions related to payment of invoices	Tucson AP Specialists	<a href="mailto:AccountsPayable@aura-astronomy.org">AccountsPayable@aura-astronomy.org</a>	On-going
Accounts Payable - La Serena Office for CL\$	All questions related to payment of invoices	Chile Accountants	<a href="mailto:AccountsPayableCH@aura-astronomy.org">AccountsPayableCH@aura-astronomy.org</a>	On-going

Travel Expense Reimbursement	All questions related to payment of Travel Expense Reimbursements	Tucson AP Specialists	<a href="mailto:TravelCAS@aura-astronomy.org">TravelCAS@aura-astronomy.org</a>	On-going
<b>Payroll</b>				
Payroll - US Hires	All questions related to payroll disbursements for US Hires	Tucson Payroll Specialists	<a href="mailto:Payroll@aura-astronomy.org">Payroll@aura-astronomy.org</a>	On-going
Payroll - Chilean Nationals	All questions related to payroll disbursements for Chilean Nationals	Chile Payroll Specialist	<a href="mailto:PayrollCH@aura-astronomy.org">PayrollCH@aura-astronomy.org</a>	On-going
Webtimesheets	Accounts added\removed	Payroll Specialists	<a href="mailto:Payroll@aura-astronomy.org">Payroll@aura-astronomy.org</a>	On-going
<b>Financial Audits</b>				
	All questions or inquiries related to the Financial Audits for NOAO, NSO, Gemini, LSST, WIYN and SOAR	CAS Management	<a href="mailto:audit@aura-astronomy.org">audit@aura-astronomy.org</a>	Annual
<b>Business IT</b>				
Login issues	Issues with any CAS system	<a href="mailto:Reqless@aura-astronomy.org">Reqless@aura-astronomy.org</a>	Write to reqless@aura-astronomy for login issues regarding any CAS system	On-going
CASNET report questions	Questions regarding using CASNET or data displayed in CASNET	Accounting	<a href="mailto:AccountingUS@aura-astronomy.org">AccountingUS@aura-astronomy.org</a>	On-going
Webtimesheets	Questions regarding using Webtimesheets or data displayed in Webtimesheets	Payroll	<a href="mailto:Payroll@aura-astronomy.org">Payroll@aura-astronomy.org</a>	On-going
Reqless	Questions regarding using Reqless or data displayed in Reqless	Procurement	<a href="mailto:Purchasing@aura-astronomy.org">Purchasing@aura-astronomy.org</a>	On-going
<b>Strategic planning</b>				
Annual program planning	Assists Centers in gathering data required for budgeting process	Financial Mgr\Sr. Fin. Analyst		Annual

For additional information, see <http://auracas.aura-astronomy.org/?q=node/376>

## Appendix B

### AURA Central Administrative Services (CAS) and Human Resources (HR) Cost Policy Statement

#### General Accounting Policies

- Basis of Accounting – Accrual Basis
- Fiscal Period – October 1 through September 30
- Allocation Basis – Simplified Allocation Method
- Accounting System Software - Public Sector's *USL Financials*; a pc-based fund accounting system developed for governmental and not-for profit organizations. The software runs on a dedicated network server using MS SQL Server for data storage.

#### AURA CAS\HR Cost Recovery Rates Allocation Bases

The account structure set up to easily identify funds, divisions, locations, and work break-down.

#### Accounting and Procurement Rate:

Applied to: Modified Total Direct Costs (MTDC): All direct costs including: salaries and fringe benefits, supplies and materials, services, travel, and up to the first \$25,000 of each subcontract or major purchase per year. Includes all NSF activities for which CAS Accounting and Procurement provides administrative services. Excludes items such as: AURA F&A, in-kind contributions, and revenues.

Used for: AURA Centers funded by NSF and AURA Corporate Office.

Includes: Payroll and non-payroll costs for the following departments:  
Accounting, Purchasing, Contracting, Sponsored Projects and Logistics.

#### Human Resources Rate:

Applied to: Direct labor costs of paid personnel at AURA NSF funded Centers.

Used for: AURA Centers funded by NSF and AURA-O Staff in Chile.

Includes: Payroll and non-payroll costs for the following departments:  
Human Resources.



## Appendix C

Extraordinary Costs incurred by CAS that will be charged directly to the Centers include, but are not limited to:

- Center Specific training
- Additional cost of Payroll Processing
  - *AURA is registered as an employer in the States of Arizona, California, Colorado, District of Columbia, Hawaii, Florida, Maryland, New Mexico and Virginia and in Chile. If an AURA Center decides to hire employees in a State or Country where AURA is not registered, AURA CAS reserves the right to determine whether to pay these employees through CAS Payroll or, if circumstances dictate, to outsource that service. In either event additional administrative costs borne by the efforts of CAS to register AURA in the new State or Country, or overhead charged by the outsourcing agency will be expensed to the Center initiating the effort.*