# OFFICE OF SPONSORED PROGRAMS AND RESEARCH ADMINISTRATION

## POST AWARD TRAINING

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# AGENDA

- Introduction
- Roles and Responsibilities
- Grant Sponsorship
- Federal Guidelines/Cost Principles
- Direct Costs/Indirect Costs
- Authorized Official Consent
- Procurement
- Travel
- Hiring of Staff and Students
- Time & Effort Reporting
- Financial Conflict of Interest
- Reporting Requirements
- Close-out
- Records Retention

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# INTRODUCTION

## Why is grant writing SO important?

Monies awarded to the institution help VSU fund:

- Faculty and staff salaries
- Extra funding for the PI and the Department
- Building blocks and research collaboration

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# ROLES AND RESPONSIBILITIES

## What are the PI's role and responsibilities?

The PI is DIRECTLY responsible for the award and:

- Must adhere to and complete objectives of the award
- Must work within the approved budget
- Must ensure "Matching" is met and "Effort" is applied as well as reported
- Must supervise and delegate the workload of the grant
- Must maintain all documentation pertaining to the award

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# ROLES AND RESPONSIBILITIES

## What are the PI's role and responsibilities?

The PI is DIRECTLY responsible for the award and:

- Verifying salaries charged to the sponsored program correspond to the actual time worked on the program
- Closing out sponsored programs in a timely manner and in compliance with the sponsor, OMB, EDGAR, and VSU's policies and guidelines

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# ROLES AND RESPONSIBILITIES

## What are the Restricted Funds Accountant's role and responsibilities?

The Restricted Funds Accountant is responsible for:

- Establishing the accounting chart string
- Loading budgets into PeopleSoft
- Billing and collection from Sponsors
- Preparing Financial Reports for submission to the PI and OPSRA
- Assisting in PI orientation session
- Preparing journal entries
- Posting of IDC to all accounts
- Assisting in the timely close-out of the grant

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# ROLES AND RESPONSIBILITIES

## What are the Post Award Compliance Officer's role and responsibilities?

The Post Award Compliance Officer is responsible for:

- Completing the PI Orientation form and the scheduling of the PI Orientation meeting
- Reviewing ALL expenditures before forwarding to Financial Services
- Financial Conflict of Interest
- Effort Reporting
- Reviewing and completing of award/sub-award documents
- Assisting PI's in hiring of personnel
- Assisting PI's in purchasing of grant approved items

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# ROLES AND RESPONSIBILITIES

## What are the Post Award Compliance Officer's role and responsibilities?

Additionally, the Post Award Compliance Officer is responsible for:

- Assisting PI's in travel mandated by the sponsor
- Requesting a No Cost Extension
- Assisting the PI and RFA in the grant close out
- Maintaining the PI files

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# ROLES AND RESPONSIBILITIES

## What are the Deans' and Department Heads' roles and responsibilities?

The Deans and Department Heads are responsible for:

- Ensuring the PI has approved all expenditures within the program budget and in accordance with sponsor, OMB (Office of Management and Budget), EDGAR (Education Department General Administrative Regulations), and VSU's policies and guidelines.
- Ensuring all Time and Effort reports are certified by grant personnel and the PI, then forwarded to Post Award Compliance Officer.

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# ROLES AND RESPONSIBILITIES

## What are the Deans' and Department Heads' roles and responsibilities?

The Deans and Department Heads are responsible for:

- In conjunction with PI, monitor sub-recipients' for compliance with sponsor, OMB, EDGAR, and VSU policies and guidelines.
- Verifying salaries charged to sponsored program correspond to the actual time worked on the program.
- Balancing budgets. Any overages on grant spend will be charged to the PI's department.
- Closing out sponsored programs in a timely manner and in compliance with the sponsor, OMB, EDGAR, and VSU's policies and guidelines.

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# GRANT SPONSORSHIP

## Who is sponsoring YOUR grant?

- Government Agency:
  - Federal
  - State
  - Local
- Private
  - Foundations
  - Companies
- Non-profit
  - 501©3

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# COST PRINCIPLES

## What are the definitions of Cost Principles?

Federal guidelines (OMB and EDGAR) define Cost Principles as:

Allowable

- Within the guidelines of the sponsored program and not restricted by federal regulations
- Necessary and reasonable
- Consistent with other expenses
- Not a cost share or cost for other awards

Allocable

- Benefits the program, incurred for the program
- Necessary for overall operation and is assignable

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# COST PRINCIPLES

## What are the definitions of Cost Principles?

Federal guidelines (OMB and EDGAR) define Cost Principles as:

Reasonable

- Goods or services acquired/necessary and the cost/amount involved reflects an action a prudent person would have taken
- Market price
- Prudent
- Necessary

Consistent

- Like costs in a similar circumstances

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# CATEGORIES OF DIRECT COST

## What are allowable Direct Costs to a sponsored program?

Salaries and Fringe

- Administrative or administrative services are integral to the sponsored program or activity
- Individuals involved can be specifically identified with the sponsored program or activity
- Cost are not also covered as indirect costs

Travel

- Directed specifically for the sponsored program

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# CATEGORIES OF DIRECT COST

## What are allowable Direct Costs to a sponsored program?

Material and Supplies

- Used for the performance of the sponsored program  In the specific case of computing devices, charging as direct cost is allowable for devices that are essential and allowed by the sponsor and in addition are dedicated to the performance of the sponsored award.

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# CATEGORIES OF DIRECT COST

## What are allowable Direct Costs to a sponsored program?

Contracts

- Consultant - a person who is a specialist in the subject matter and advises on a regular recurring timeline
- Evaluator – a person who is a specialist of the subject matter of the award and performs a annual or semi-annual evaluation of the program
- Speaker – one time

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# INDIRECT COST

## What is an Indirect Cost (IDC)?

Incurred for common or joint objectives
Cannot be readily or accurately identified with a particular award

- Administrative support
- General info systems support
- Facilities
- Depreciation or use allowance

Cannot be reasonably allocated to multiple awards

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# INDIRECT COST

## What is an Indirect Cost (IDC)?

Indirect costs are allocated through the Indirect Cost rate of:

- 43.3%, negotiated with the Department of Health and Human Services

IDC is calculated as:

- Total Direct Cost less…
  - Fellowship/scholarships
  - Participant costs
  - Capital equipment of $5,000 or more
  - Portion of each sub-award in excess of $25,000

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# INDIRECT COST ALLOCATION

## How is IDC allocated within Departments?

The Restricted Funds Accountant calculates IDC monthly on all sponsored program expenditures and then posts to individual accounts.

- Deans – 15%
- Department Heads – 15%
- PI – 35%
- Office of Sponsored Programs and Research Development – 35%

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# AUTHORIZED OFFICIAL

Written approval by an authorized official evidencing prior consent.

- Sponsor/Program Officer must give prior/advanced approval for the for the following:
  - Sub-award changes
  - Adjustment to cost sharing
  - Change in objective or scope
    - Delays
    - Events of unusual interest
    - Objectives/goals/methods/procedures
  - Change greater than 10% of total grant amount
  - Change or significant absence of PI/Key personnel
  - Pre-Award costs
  - No cost extensions

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# AUTHORIZED OFFICIAL CONSENT

## What is VSU Authorized Official Consent?

VSU Authorized Official Consent is written approval by a VSU authorized official evidencing prior consent.

- Office of Sponsored Programs and Research Administration
  - Submission of all grants/contracts/sub-awards
  - Budgets
  - All expenditures:
    - Hiring, Travel, Procurement, P-card, Operating, etc.
  - Course releases/adjunct – must be approved by the College Dean
  - Waivers
    - GA tuition fee – wavier must come from Graduate School
    - IDC – must be approved by the Department Head or College Dean

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# AUTHORIZED OFFICIAL CONSENT

## What is VSU Authorized Official Consent? (con't.)

VSU Authorized Official Consent is written approval by a VSU authorized official evidencing prior consent.

- Office of Sponsored Programs and Research Administration
  - Cost Sharing – must be identified in the budget
  - Change in objective or scope – must be approved by the College Dean
    - Delays
    - Events of unusual interest
    - In objectives/goals/methods/procedures

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# AUTHORIZED OFFICIAL CONSENT

## What is VSU Authorized Official Consent? (con't.)

VSU Authorized Official Consent is written approval by a VSU authorized official evidencing prior consent.

- Office of Sponsored Programs and Research Administration
  - Change in a budget line item greater than 10% of the total grant amount
  - Change or significant absence of PI
    - Greater than 3 months
    - Must be approved by the College Dean
  - Pre-Award costs – must be approved by the College Dean
  - Sub-awards
  - Any changes in sub-awards
  - No-Cost extensions

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# PROCUREMENT

## What department is responsible for Procurement?

- Procurement is coordinated by Financial Services.
- The Office of Sponsored Programs/Post Award Compliance Officer will assist you in submitting any documentation required. Please call Linda Lackey at ext. #2614.

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# TRAVEL

## What department is responsible for Travel?

- Travel handled through the office of Financial Services.
- The Office of Sponsored Programs/Post Award Compliance Officer will assist you in submitting any documentation required. Please call Linda Lackey at ext. #2614.

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# HIRING STAFF AND STUDENTS

## Who is responsible for hiring staff and students?

- Human Resources coordinates the hiring of all staff and students.
- The Office of Sponsored Programs/Post Award Compliance Officer will assist you in submitting any documentation required. Please call Linda Lackey at ext. #2614.

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# TIME & EFFORT REPORTING

## What is Time & Effort Reporting?

Time & Effort Reporting is the percentage of time applied to a sponsored program related to all paid and Cost Share activities. This federal reporting requirement applies to all VSU's faculty, staff, administration, GAs, and students.

- Office of Sponsored Programs and Research Administration
  - Time & Effort reporting is sent out every semester by the Post-Award Compliance Officer.
  - The Time & Effort reporting form must ALWAYS equal 100% of time.
  - The Time & Effort reporting form can be found on OSPRA's website.

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# TIME & EFFORT REPORTING

## What is Time & Effort Reporting?

Time & Effort Reporting is the percentage of time applied to a sponsored program related to all paid and Cost-Share activities. This federal reporting requirement applies to all VSU's faculty, staff, administrative, GAs and students.

- Office of Sponsored Programs and Research Administration
  - The PI is responsible for the following:
    - Written approval of the Time & Effort report of persons paid and or having Cost-Share on his/her sponsored program.
    - Obtaining the signature on the Time & Effort report of all persons paid or who have Cost-Share on his/her sponsored program.

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# FINANCIAL CONFLICT OF INTEREST

## What is Financial Conflict of Interest (FCOI)?

Financial Conflict of Interest (FCOI) is a federal regulation 48 CFR 52.203-13 (percentage of time applied to a sponsored program) related to all paid activities. This federal requirement of reporting applies to all VSU's faculty, staff, administrators, GAs and students.

VSU employees shall not have a personal financial interest, directly or through a family member, including his or her partner, in a sale, lease or contract.

- The Office of Sponsored Programs and Research Administration is required to send out an FCOI form to all employees annually who have received a payment from sponsored funds.
- The PI is responsible for ensuring that any person receiving an FCOI form signs and returns it in a timely manner.

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# REPORTING REQUIREMENTS

## Who is responsible for reporting and what is required?

Each sponsor has individual requirements for reporting during the term /period of the contract and or grant.

- The PI is responsible for all technical reporting required by the sponsor.
- The Restricted Funds Accountant is responsible for all financial/budget reporting required by the sponsor.

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# CLOSEOUT REQUIREMENTS AND TIMELINE

## Who is responsible for closeout and what is required?

90 days before the award end date:

The Restricted Funds Accountant informs PI of approaching end date.

- If no cost extension is needed, the PI must submit notification to sponsor, RFA and OSPRA and proceed with closeout.

The PI is responsible for finalizing all expenditures, including:

- Requesting any outstanding invoices, reimbursement, and/or travel claims to be processed and submitted to Financial Services
- Notifying Campus Mail Services, Telecommunications, vendors, and Procurement to cancel or change services before or immediately upon the expiration date of the award

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# CLOSEOUT REQUIREMENTS AND TIMELINE

## Who is responsible for closeout and what is required?

90 days before the award end date:
The PI is responsible for finalizing all expenditures, including:

- Notifying sub-awards to submit final invoices before the award end date
- Notifying Payroll to determine if re-appointment forms are needed for employees, salary split update, and or separation
- Reviewing award budget, expenses, and encumbrances. Ensuring all transactions have posted correctly. If corrective action is needed, the PI will contact the RFA to request a cost transfer.
- Reviewing PO(s) to determine if all obligations have been paid. If so, liquidate by contacting Procurement.

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# CLOSEOUT REQUIREMENTS AND TIMELINE

## Who is responsible for closeout and what is required?

90 days before the award end date:
The PI is responsible for finalizing all expenditures, including:

- Review PO(s) to determine if all obligations have been paid. If so, liquidate by contacting Procurement.

60 days before the award end date:
The PI is responsible for finalizing all expenditures, including:

- Repeat: finalizing expenditures and reconciling all account
- Completing final orders for materials/goods and services. Any purchases made after this point is considered "spending down funds".

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# CLOSEOUT REQUIREMENTS AND TIMELINE

## Who is responsible for closeout and what is required?

30 days before the award end date:

The PI is responsible for finalizing all expenditures, including:

- Ensuring all outstanding invoices have been paid.

On the expiration date of the project:

- The PI submits all final programmatic reports required by sponsor.
- The RFA submits all final financial reports required by sponsor.

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# GRANT DOCUMENT RETENTION

## What is grant document retention?

Project records document compliance with legal requirements, provide support for audits, and serve as a basis for reporting. The following records need to be kept for seven years for all funded grant awards, including but not limited to:

Funder/Legal Documents:

- Administrative guidelines and regulations
- Approved application and budget
- Audit and / or evaluation reports
- Official notification of award

Budget Records – most of these are stored electronically within PeopleSoft:

- All contracts and agreements for consultants
- All purchasing documents
- Evidence of cost comparison/analysis

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# GRANT DOCUMENT RETENTION

## What is grant document retention?

Budget Records – most of these are stored electronically within PeopleSoft:

- All reimbursement requests
- Copies of payroll documents
- Drawdown documentation
- Expenditure and income tracking files
- In-kind budget worksheets
- In-kind documentation of expenses
- Monthly guideline reports
- Monthly statements for P-Card purchases with documentation

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# GRANT DOCUMENT RETENTION

## What is grant document retention?

Personnel Records

- Job descriptions and staff resumes
- Staff schedules
- Staff and volunteer sign-in sheets
- Time and Effort Documentation

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# GRANT DOCUMENT RETENTION

## What is grant document retention?

Programmatic Records

- All correspondence with the funder
- All project reports
- Contact information for staff and program officers
- Data used to demonstrate effectiveness in meeting objectives
- Inventory records if equipment was purchased with government funds
- Minutes of meetings
- Press releases, newsletters, brochures, publicity, videos
- Project sign-in sheets
- Project timelines
- Survey and results

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