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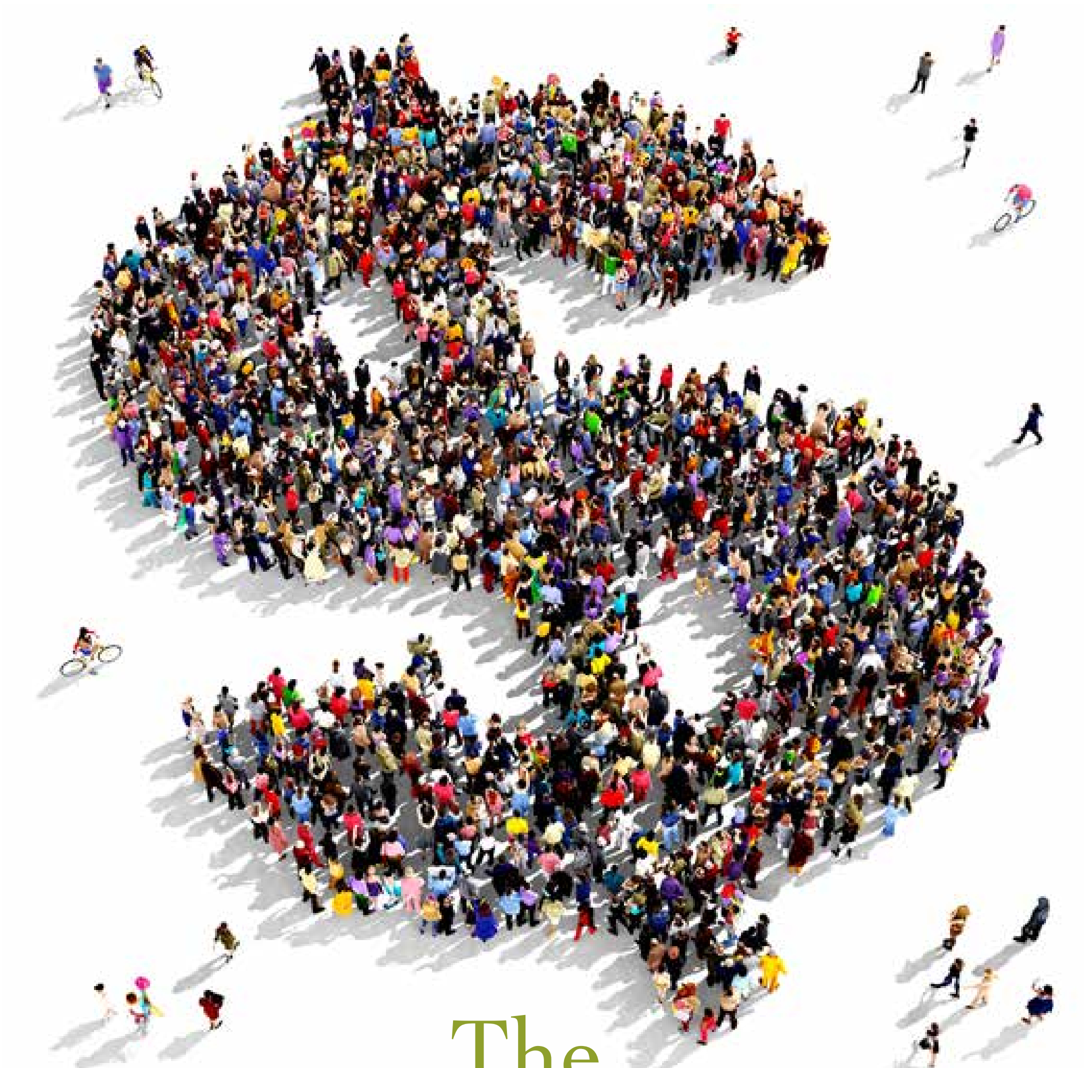

The Financial Management

of Sponsored Program Awards

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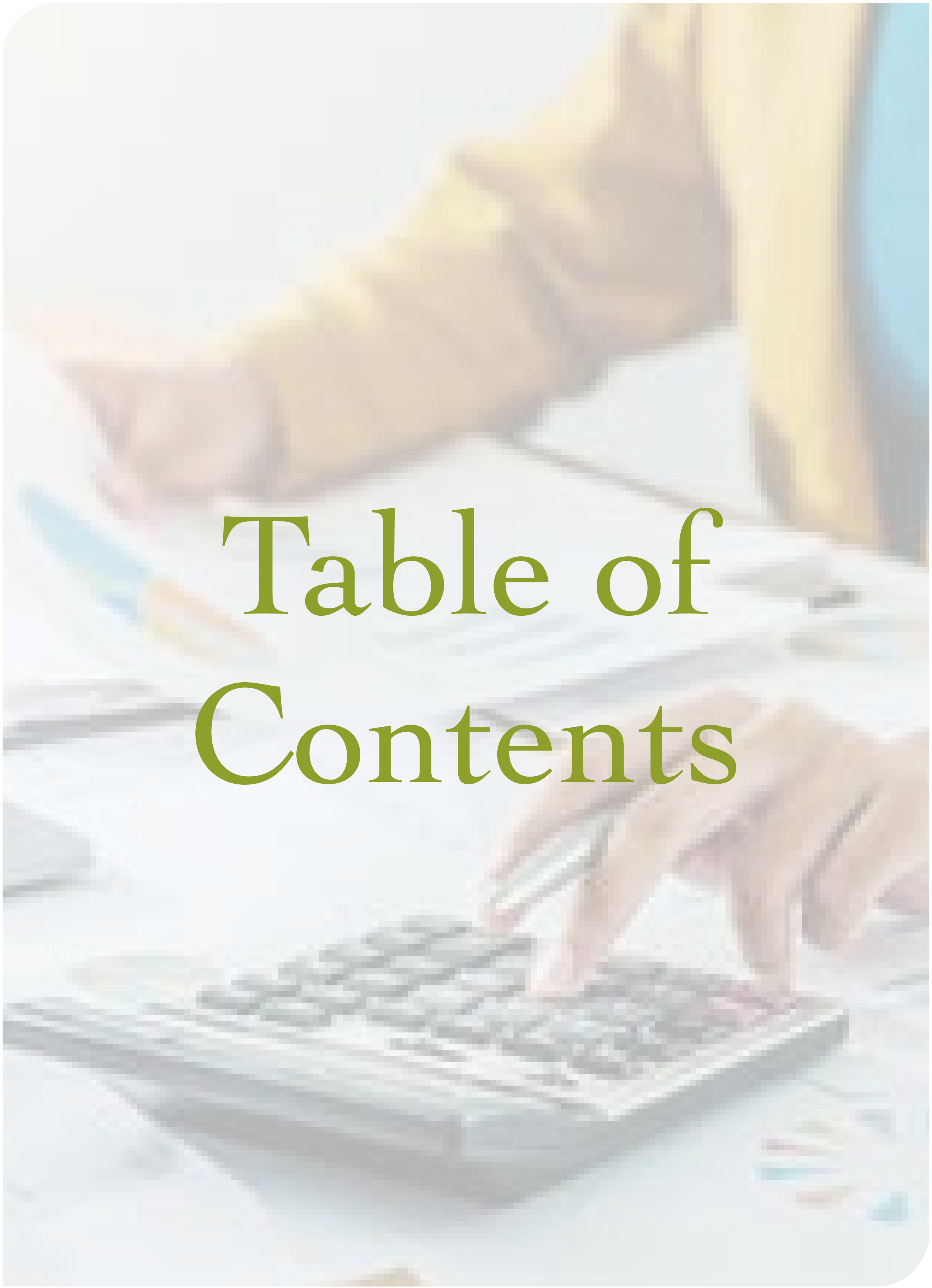

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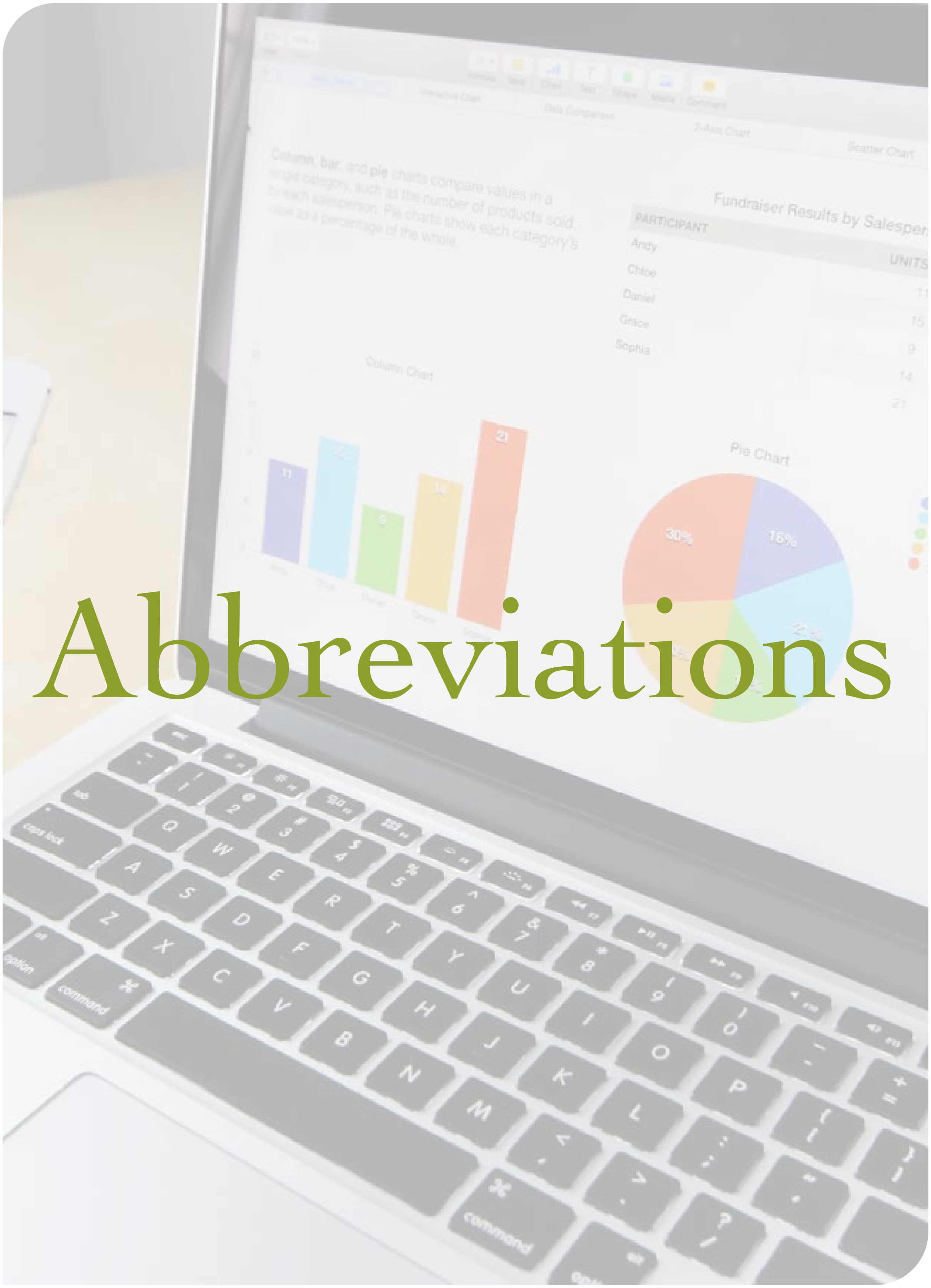


Abbreviations

ADA	Americans with Disabilities Act
AOR	Authorized Organization Representative
CFDA	Catalog of Federal Domestic Assistance
CFR	Code of Federal Regulations
COGR	Council on Governmental Relations
COI	Conflict of Interest
DHHS	Department of Health and Human Services
DOD	Department of Defense
EAR	Export Administration Regulations
EPA	Environmental Protection Agency
eSRS	Electronic Subcontract Reporting System
F&A	Facilities & Administrative Costs
FAR	Federal Acquisition Regulation
FDP	Federal Demonstration Partnership
FFATA	Federal Funding Accountability and Transparency Act
FFR	Federal Financial Report
FOA	Funding Opportunity Announcement
FR	Federal Register
FSRS	FFATA Subaward Reporting System
GMS	Grant Management Specialist
HERD	Higher Education Research and Development Survey
HIPAA	Health Insurance Portability and Accountability Act
IACUC	Institutional Animal Care and Use Committee
IBS	Institutional Base Salary
IPA	Intergovernmental Personnel Act

IRB	Institutional Review Board
IRS	Internal Revenue Service
ITAR	International Traffic in Arms Regulations
JIT	Just-in-Time
LOC	Letter of Credit
MTDC	Modified Total Direct Costs
NACUBO	National Association of College and University Business Officers
NASA	National Aeronautics and Space Administration
NCE	No-Cost Extension
NCURA	National Council of University Research Administrators
NFE	Non-Federal Entity
NIH	National Institutes of Health
NRSA	National Research Service Award
NSF	National Science Foundation
OMB	Office of Management and Budget
PI	Principal Investigator
PMS	Payment Management System
PTE	Pass-Through Entity
PUI	Predominantly Undergraduate Institution
RCR	Responsible Conduct of Research
RPPR	Research Performance Progress Report
RTC	Research Terms and Conditions
SAM	System for Award Management
SEFA	Schedule of Expenditures of Federal Awards
UG	Uniform Guidance

1 Introduction

The modern research enterprise encompasses a vast network of organizations investing in basic, applied, and developmental research across all scientific disciplines with the goal of advancing knowledge, developing new medical treatments and devices, protecting our nation, improving the quality of life, and strengthening the economy. Each year billions of dollars flow through the research system, spurring innovation, invigorating higher education, and fueling economic growth.

Society benefits from the investments in research made by governments, nonprofit organizations, and private industry. The federal government invests heavily in basic research that forms the foundation for further advancement. Small advancements in knowledge build upon one another and may lead to significant discoveries that in turn lead to cures for diseases, development of new technologies, or even entire new industries. Private industry focuses its resources on applied research and development that will lead to new products and services that can be sold to consumers. Nonprofit organizations fund programs that fit within their mission. New knowledge and initiatives across all fields augment our understanding and contribute to enhancing the world in which we live.

The National Science Foundation (NSF) Higher Education Research and Development (HERD) Survey provides a glimpse into the magnitude of the research enterprise. In 2018, universities reported $79.4 billion in research and development expenditures, of which $42.0 billion, or 52.9%, represented federal funding (National Science Foundation, 2019). Administering these grants and contracts requires compliance with the terms and conditions stipulated in agreements. In particular, the federal government requires compliance with regulations covering financial oversight and other areas such as research with human subjects and conflict of interest. The research administration profession responds to the need for institutions to comply with these regulations. Whereas Principal Investigators (PIs) are responsible for implementing projects according to the requirements of grant agreements, institutions are charged with ensuring that the infrastructure is in place for compliance in the form of policies, procedures, and processes, and that PIs understand the requirements to which they must adhere.

The administrative burden that accompanies sponsored programs is substantial. The most recent data suggests that PIs spend 44.3% of their research time applying for and attending to the administration of their awards (Schneider, 2019). The regulatory requirements and burden that accompany sponsored programs require skilled research administrators to ensure the smooth functioning of the research enterprise. Institutions must build the infrastructure to address a full range of compliance activities, from animal and human subjects, to export control, to financial management. Although post-award administration encompasses financial and non-financial work, the primary focus is on the spending and financial management of an award or a portfolio of awards.

Post-award administrators ensure that individual awards are carried out in accordance with the terms and conditions of the agreement, demonstrating to sponsors that the institution has the financial capability to steward additional awards. Their role is critical to the institution's research mission. This publication serves as a primer on post-award administration, with an emphasis on the financial management of awards. It introduces key areas of that charge to individuals who are new to the field, as well as to research administrators from other areas who wish to expand their knowledge of post-award operations.

2

An Overview of Post-Award Tasks

Roles and Responsibilities

Financial management of sponsored projects begins with an understanding of who is responsible for what. While this may vary widely from institution to institution, there are common themes. Briefly, the PI is the individual who is directly responsible for active implementation of the project including hiring personnel, executing program activities, any and all purchases that may be required, preparing progress reports, and overseeing the work of consultants and collaborators. At most institutions, departmental administrators handle the routine tasks under the PI's direction. The institution provides the infrastructure necessary for ensuring compliance with sponsor regulations. This includes:

- Implementing financial systems that allow for unique accounts and no commingling of funds
- Developing policies and procedures that facilitate the segregation of duties
- Ensuring costs charged are allowable, allocable, and reasonable
- Providing compliance infrastructure for such areas as research with human subjects and animals, export control, and others
- Executing financial reporting and cash management responsibilities, closing out awards, and retaining records

Post-award administrators are the critical team members who ensure this institutional oversight. They are assigned by the institution to enable effective management of an award. While the post-award administrator's primary responsibility relates to the project's financial management, this individual also serves as a hub for its effective implementation. The administrator should understand the project's compliance requirements so as to ensure that they are addressed by the various offices that are assigned these responsibilities. Furthermore, the institution should articulate these roles and responsibilities in their policies and procedures so that it is clear who is doing what.

Post-award administrators are located in departments and the central sponsored programs office. Department administrators work closely with researchers at the transactional level—setting up payroll, ordering supplies, and approving travel expense reports. They also help manage grant budgets and may assist with the preparation of progress, financial, and other required reports.

Central office post-award administrators are responsible for analysis, reporting, and cash management. They review expenses charged to awards for allowability, prepare the financial reports and invoices required by sponsors, draw down cash from government agency systems, collect payments from sponsors, and monitor subrecipients.

Department and central office administrators work together to meet sponsor deadlines and ensure compliance with the terms and conditions of each award. The division of responsibility between pre- and post-award varies by institution and department. In some cases, individuals may have responsibility in both areas. For example, predominantly undergraduate institutions (PUIs) may not provide support at the department or college level, and financial oversight may be centralized in the sponsored programs or finance office. Regardless of structure, all post-award administrators provide valuable support to researchers.

Common Tasks

Although the volume and types of duties each post-award administrator is responsible for depends on the number, size, and complexity of the awards being managed, a busy day may include spending time on the tasks described below.

AWARD SET-UP AND MODIFICATIONS

Central office post-award administration is responsible for establishing new awards based upon the notice of award and modifying existing awards when amendments provide additional funding or time to complete the project. This requires data entry in the institution's financial system. At a minimum, an account must be established for each award in order to charge expenses to the project. Moreover, the period of performance in the notice of award dictates the time during which the account is active. The budget is entered so that actual expenses can be monitored against planned expenditures during the life of the award. Specific compliance requirements in the agreement are noted, reminders for reporting requirements are set up, and billing is activated in the system. Finally, a notice is sent to the PI and the appropriate administrators to inform them the award is active.

CHARGING EXPENSES

The sponsor-approved budget in the notice of award serves as the financial plan for the project. Department administrators initiate transactions that result in charges to sponsored projects. These activities include setting up payroll, purchasing supplies, reviewing travel expense reports, and seeking PI approval of subaward invoices for payment.

Central administrators may be required to approve certain expenses charged to sponsored projects such as cost transfers and subaward invoices, but they do not initiate transactions. Institutions may adopt dollar thresholds that determine the level of approval required on purchases of equipment and service charges to the project during the life of the grant.

REVIEW EXPENSES

Department administrators review grant accounts on a monthly or quarterly basis to ensure only approved expenses are charged to awards and to monitor spending in relation to the approved budget. Central office administrators analyze the expenses charged to grants for allowability when preparing financial reports and invoices.

INITIATE, REVIEW, OR APPROVE COST TRANSFERS

Although the volume of cost transfers should be minimized through good internal controls and business processes, they will never be completely eliminated. Departments initiate cost transfers and route them for approval. Research administrators in the central office review these transfers for compliance with institutional policy and sponsor requirements before they are posted in the financial system. It is important to note that the transfer of expenses on and off grant accounts is a high-risk area and must follow institutional policy.

PREPARE AND SUBMIT FINANCIAL REPORTS

Central office administrators analyze expenses charged to awards during a reporting period and work with department administrators to determine the allowability of questionable items before preparing and submitting financial reports to sponsors. Preparing accurate and compliant financial reports requires a close working relationship with department administrators who are closest to the research and the transactions. Because department administrators work directly with PIs, they maintain records that justify the need for an expense and how it benefitted an award and, when required, they provide it to the central office, sponsor, or auditors.

PREPARE AND SEND INVOICES

When required by the sponsor, payment for work performed is received by submitting invoices. Unless specified otherwise in the agreement, central office post-award administrators generate and send invoices on a monthly or quarterly basis. Department administrators work closely with the central office to review expenses for allowability before final invoices are submitted in order to receive final payment. This process may vary for clinical trials, which have many unique characteristics.

ISSUE SUBAWARD AGREEMENTS AND MODIFICATIONS

Research often requires collaboration by researchers from different institutions. This necessitates subaward agreements to distribute funds to collaborators who are geographically scattered across the United States and the world. Therefore, subrecipient monitoring policies and procedures must be in place prior to issuing an agreement. Because institutions are organized differently, the responsibility for issuing subaward agreements and amendments may be located in pre- or post-award or split between these areas.

REVIEW SUBAWARD INVOICES

Award subrecipients are paid for their work on approved projects by submitting invoices to the pass-through entity (PTE). These invoices are reviewed by the PI, department, and central office for reasonableness in relation to the work performed and the terms and conditions of the agreement before being approved for payment. The processing of monthly or quarterly subrecipient invoices is a significant task that must comply with sponsor requirements.

RECONCILE ACCOUNTS AND DRAW DOWN CASH

When issuing an award to a university, the federal agency authorizes the grantee to draw down funds from a letter of credit (LOC) account in a system such as the Payment Management System (PMS) to cover allowable expenses related to the project up to the amount authorized. Universities must have a process in place to reconcile by award the amount of funding authorized with the expenses charged and the amount of cash previously drawn in order to determine the amount to draw each time payment is requested by central office administrators. The schedule of draws is determined by the level of project expenditures and cash flow of the organization; however, common frequencies include weekly, semi-monthly, monthly, and quarterly. Furthermore, the final draw must be completed before the final financial report is submitted.

APPLY PAYMENTS AND MONITOR ACCOUNTS RECEIVABLE

Sponsors reimburse award recipients in the form of checks or electronic funds, and these payments must be applied to the appropriate award. Depending on the number of awards in a university's portfolio, central office administrators may handle anywhere from a handful of payments to hundreds on a weekly basis. Therefore, universities develop processes and procedures to identify and apply payments to sponsored projects. Central office post-award administrators monitor the accounts receivable on awards and follow up with sponsors when payments are delayed.

FOLLOW UP ON UNCOLLECTED PAYMENTS

Central office post-award administration is responsible for collecting payments on all awards. In the case of cost-reimbursable awards, as expenses are incurred and paid, accounts receivable are recorded and either an invoice is submitted to the sponsor for payment or funds are requested in a LOC grant payment system. When the award is fixed-price, payment is based on the agreed-upon costs for performing tasks or meeting deliverables, not the expenses incurred and paid. Therefore, invoices are submitted to the sponsor as tasks are completed. Ideally, sponsors pay according to the terms of the invoice or, in the case of draw requests, electronically transfer the funds within several business days. However, sponsors may be slow to pay, creating the need for administrators to monitor accounts receivable and follow up on unpaid invoices and cash draw requests.

PREPARE OR SUBMIT PRIOR APPROVAL REQUESTS

Sponsors require award recipients to request prior approval before certain actions can be taken by institutions to support the PI's request. Department administrators notify the sponsored programs office when prior approval is needed and prepare the letter and supporting documentation that the sponsor requires. Because awards are made to the institution, a designated Authorized Organization Representative (AOR) in the central office submits the request to the sponsor. No-cost extensions, requests to carry over unobligated balances, and budget revisions are three of the most common prior approval requests. Universities that manage hundreds or thousands of active awards submit a substantial number of prior approval requests during the normal course of business.

EFFORT REPORTING OR PAYROLL CERTIFICATION

The federal government requires universities to have a process in place to review the salary charged to federal grants after it has been paid to ensure it is reasonable for the work performed. Although institutions have the flexibility to determine the best methodology for meeting this compliance requirement, most universities use effort reporting or payroll certification. Regardless of the process, central office and departmental administrators work together to ensure accurate and timely results. Even though this is a federal requirement, universities may perform this review on all sponsored projects. Depending on the number of faculty and staff paid on sponsored projects and the frequency with which an institution decides to perform the review, complying with this regulatory requirement imposes a substantial administrative burden on most institutions.

ANSWER QUESTIONS FROM PRINCIPAL INVESTIGATORS, ADMINISTRATORS, AND SPONSORS

PIs and department and central office research administrators communicate frequently. Each day research administrators field questions regarding process, allowability of costs, the terms and conditions of awards, and sponsor requirements. As professionals, these administrators provide excellent customer service to PIs and support their peers by sharing the knowledge and expertise gained through years of experience.

The Need for Flexibility

Post-award administrators must be experts in their area, but they must also be nimble. They come in on Monday expecting to handle five specific tasks only to see them overtaken by immediate requests received via emails, phone calls, or visits from PIs. It is not uncommon for a sponsor to request information by the close of business the same day. The chapters that follow provide details about these duties to help you navigate the field.

3

The Framework for Financial Management

Post-award management requires an understanding of the framework that governs the administration of sponsored projects. In addition to the basic financial and compliance infrastructure that institutions must have in place, particularly for federal funding, the research administrator must understand what regulations apply to an award and how they interact. The terms of an agreement specify this, oftentimes by incorporating guiding documents by reference. Thus, administrators and investigators must read multiple documents to gain a full understanding of the requirements. While this chapter focuses on federal awards, it also discusses other funding types and the interactions between various aspects of the regulatory environment.

The Hierarchy of Regulations

Research administrators must understand the hierarchy of legislation, regulations, and specific agency and program requirements that control how a federal award must be managed. This begins with laws passed by the United States Congress and implemented through regulations published in the Federal Register (FR) and located in the Code of Federal Regulations (CFR). The regulations governing federal financial assistance awards (e.g., grants and cooperative agreements) are found in *2 CFR 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The regulations governing federal procurement of goods and services (contracts) are found in *CFR Title 48 - Federal Acquisition Regulation (FAR)*. Some contracts reference the Uniform Guidance as the guiding document for managing specific aspects of the award, particularly the cost principles.

Uniform Guidance

Most of the federal funding received by universities is in the form of grants and cooperative agreements, and thus post-award administrators must develop a thorough understanding of the Uniform Guidance. Although written to federal agencies, the Uniform

Guidance provides direction to grant recipients. The regulations are divided into multiple subparts, appendices, and other sections, as shown in Table 1. Briefly, the Administrative Requirements (Subparts B through D) provide the standards for managing grants and cooperative agreements, the Cost Principles (Subpart E) establish the principles for determining the allowability of costs charged to federal awards, and the Audit Requirements (Subpart F) specify the single audit requirements for recipients of federal awards.

Table 1. Sections of the Uniform Guidance

Section	Description
Subpart A - Acronyms and Definitions	Explanation of acronyms and terms used in the Uniform Guidance
Subpart B - General Provisions	Administrative Requirements
Subpart C - Pre-Federal Award Requirements and Contents of Federal Awards	Administrative Requirements
Subpart D - Post-Federal Award Requirements	Administrative Requirements
Subpart E - Cost Principles	Principles for determining the allowable costs charged to awards
Subpart F – Audit Requirements	Single audit requirements
Appendices I-XII	Notice of funding opportunity, contract provisions, indirect costs, hospital cost principles, Data Collection Form, Compliance Supplement, etc.
Supplementary Materials to the Uniform Guidance	
Preamble to the Uniform Guidance	Background and explanation of the Uniform Guidance, included in the original Federal Register Notice release of the Uniform Guidance
Frequently Asked Questions	Clarifying information about the Uniform Guidance maintained on the U.S. Chief Financial Officers website

Cost Principles

The cost principles are critical for day-to-day management of federal awards. Codified in Subpart E of the Uniform Guidance, these regulations provide the foundation for determining allowable costs. First, it is important to understand that the total cost of an award is the sum of the allowable direct and allocable indirect costs less any applicable credits. Second, in order for an expense to be allowable, the cost must be reasonable, allocable, treated consistently in like circumstances, and permissible. Furthermore, per the regulations, certain costs are unallowable. As one might expect, there are gray areas, and determining the allowability of specific costs on complex awards can be difficult. Therefore, the administrator must become adept at evaluating complicated cost situations against the allowability criteria. See Table 2 for more information on the criteria affecting the allowability of costs.

Table 2. Allowable Cost Criteria

Criteria	Description	Examples
Reasonable	• Costs that are ordinary and necessary to perform the award. • The cost must pass the prudent person test, meaning it does not exceed the amount a prudent person would pay in like circumstances at the time the decision was made.	• Chemicals purchased for experiments • Fees for testing samples • Travel to disseminate research results • Publication costs
Allocable	• Costs that can be specifically identified as benefitting a particular award or those that benefit multiple activities but can be assigned in accordance with the relative benefit received by an award.	• Lab supplies purchased in bulk for experiments that are allocated among projects based on usage. • Appropriate share of indirect costs.

Criteria	Description	Examples
Consistently Treated	• Costs must be treated as either a direct or indirect cost in like circumstances.	• General office supplies that support many activities are considered an indirect cost and therefore are not charged as a direct cost. • A large number of notepads and pens are required for a conference. This creates an unlike circumstance. The supplies can be identified as benefitting a specific award and charged as a direct cost.
Permissible	• Costs must be permissible under the terms and conditions of the award and institutional policy.	• Salary above the National Institutes of Health (NIH) salary cap is not allowable and must be covered by the university. • Entertainment costs are unallowable and must be covered by the university.

Direct and Indirect Costs

There are two types of costs charged to sponsored projects. Direct costs are those expenses that can be identified as benefiting a particular award and are charged directly to a sponsored project. Examples include the salary and fringe benefits of researchers working on the project, materials and supplies required to perform the work, and travel to disseminate the research results. See Chapter 4 for information about common direct costs charged to grants.

Indirect costs are facilities and administrative (F&A) costs that are necessary for the operation of the entity and cannot be specifically identified with a particular award. Therefore, they cannot be charged directly to sponsored projects, but are recovered through an allocation process that uses approved indirect cost rates. The following paragraphs offer insight into the rationale and methodology used to recover indirect costs; however, it is crucial to recognize that F&A costs are real costs associated with conducting research and thus should be covered by sponsors. Without indirect cost recovery, universities would not be able to support sponsored research.

First, it is important to understand what costs are considered F&A. The facilities component is often referred to as the “cost of keeping the lights on”, because it includes the operation and maintenance expenses related to research laboratories, depreciation on buildings and equipment, interest on debt for research facilities, and libraries and books. The administration component consists of the administrative costs that are necessary to support the research enterprise. This includes the costs for business and financial administration, departmental administration expenses (academic activities in department or dean’s offices), sponsored projects administration (central office), and student administration and services. Certain administrative costs, such as those related to fundraising, are unallowable and not included in the indirect cost allocation.

Second, it is worthwhile to become familiar with the process used to negotiate indirect cost rates with the government. Most universities perform cost studies to develop indirect cost rate proposals that are submitted to their assigned cognizant agency for indirect costs. After review and negotiation, the federal government finalizes a negotiated indirect cost rate agreement that lists the approved rates and time frame for use. This includes a rate for awards where the work is performed primarily on campus and a rate for awards where the work is completed off campus. Large, complex universities may negotiate separate rates for each major function of the university (i.e., research, instruction, public service). Organizations that do not have a federally negotiated indirect cost rate agreement may use a *de minimis* rate of 10% of Modified Total Direct Costs (MTDC) to recover some of these costs without going through the process of negotiating one.

Third, it is essential to recognize that indirect cost rates are expressed as a percentage of a direct cost base. The most common base is MTDC, which is the sum of the total direct costs less equipment and other capital charges, patient care costs, rental costs, tuition remission, participant support costs, and the portion of each subaward in excess of $25,000. PUIs may negotiate indirect cost rates that use a salaries and wages cost allocation base, which may or may not include fringe benefits.

Fourth, it is vital to understand how F&A costs are recovered through the allocation process. Indirect costs are charged to grants by applying the approved rate to the appropriate cost allocation base. For example, an F&A rate of 50% multiplied by an MTDC allocation base of $100,000 (salaries, fringe benefits and supplies) results in $50,000 of indirect costs being charged to the award. The grant recipient receives reimbursement for the indirect costs allocated to an award when it draws down the funds or receives payment for invoices it has submitted. Furthermore, the university determines how it will allocate the recovered indirect costs across the institution in support of research.

Because they are real expenses, institutions should seek to recover F&A costs from all sponsored projects. Rates negotiated with the federal government are applied to all federal awards unless specific limitations are written into the funding opportunity. For example, the NIH reimburses indirect costs at a fixed rate of 8% of MTDC for NIH training grants, career awards, and grants to foreign organizations. In comparison, foundations and other funders often limit indirect costs to 10 to 15% of total direct costs, and some sponsors may not allow the university to recover any indirect costs. In these situations, the university is effectively cost sharing the amount of unrecovered F&A due to the rate differential.

As an administrator, it is important to read the negotiated indirect cost rate agreements for your institution and that of your collaborators, because they clearly state the allocation base to be used and rates to be applied on federal awards. Moreover, institutions must be consistent with their cost accounting practices. While sponsors should bear their fair share of the costs of conducting research, they should not pay for the same cost twice – once as a direct expense and then again as an indirect cost. However, sometimes there are circumstances that justify treating an expense as a direct cost even though it is normally treated as an indirect cost. These are considered exceptions to the cost accounting standards. For example, an award may require printing a large number of training materials for workshop participants. Although printing costs are generally treated as indirect costs, the volume of printing required in this instance creates an unlike circumstance and the printing costs may be charged directly to the award.

Effort Reporting/Payroll Certification

The cost principles in the Uniform Guidance contain unique requirements for charging compensation to federal awards. For example:

- Salary and wages are allowable at the employee's institutional base salary (IBS) rate and they cannot be compensated for more than 100% of their IBS
- Faculty members' teaching, research, service, and administration duties overlap, thus a precise allocation of compensation between these activities may not be possible
- The institution's official records must track all of the compensation for which an employee is compensated (e.g., teaching, research, administration) and separate federal from non-federal funding

In addition to providing guidance on determining reasonableness, the section *Standards for Documentation for Personnel Expenses* (200.430(i)) details the types of records that are required to support the salary and wages charged to federal awards for work performed. According to the regulations, institutions must have a system of internal control that provides reasonable assurance that the salaries and wages charged to federal awards are accurate, allowable, and properly allocated. Additionally, the Uniform Guidance specifies:

- Compliance with written institutional policies and procedures is required
- The grantee must perform an after-the-fact review of the employee's compensation to ensure the allocation is correct based on the work performed
- When the salary allocation does not match the distribution of work performed, the institution is required to make adjustments

Effort reporting and payroll certification are two methods used by universities to meet the "after-the-fact review" requirement. However, the regulations provide grantees with the authority to design their own methodology based on their unique business practices and systems of internal control. As a result, the methods used by institutions tend to fall on a spectrum between effort reporting and payroll certification or confirmation. For large research universities, complying with this requirement demands a significant investment of resources. Although electronic systems have been built to increase efficiency and effectiveness, review and certification can be confusing for PIs, making it difficult for administrators to ensure that personnel complete the process in a timely manner. PUIs often struggle to implement an effective system, frequently relying on paper or manual spreadsheet-based systems. In fact, effort reporting has been identified by PIs, administrators, the U.S. Congress, the National Science Board, and other associations as being one of the top administrative burdens related to managing federal awards.

Administrative Requirements

Compliance with sponsor requirements begins before an organization submits its first grant proposal and it doesn't end until awards are closed out; therefore post-award administrators should have some familiarity with the pre-award requirements located in Subpart C of the Uniform Guidance. Two specific areas of interest are the Certifications and Representations (2 CFR 200.209) and Suspension and Debarment (2 CFR 200.214) sections. August 2020 updates include 200.215 Never Contract with the Enemy and 200.216 Prohibition on certain telecommunications and video surveillance services or equipment that respond to new laws about foreign influence. Furthermore, post-award administrators must have a clear understanding of the administrative requirements in Subpart D, which furnishes the standards for financial and program management, property and procurement, performance and financial reporting, subrecipient monitoring and management, record retention and access, and closeout. Organizations applying for grants must have systems in place to address these areas when accepting federal awards. This section covers a few of the critical administrative requirements.

CERTIFICATIONS AND REPRESENTATIONS

Before an organization can apply for a grant and receive an award, the sponsor may require the applicant to provide assurance that it has the infrastructure in place to manage an award in compliance with the terms and conditions of a potential award. For example, the federal government requires an AOR to certify annually in the System for Award Management (SAM) that the organization will comply with the requirements of an award. This common set of certifications and representations covers financial and programmatic management, as well as referencing audit, conflict of interest, and certain public policy requirements.

SUSPENSION AND DEBARMENT

These regulations prohibit the government from doing business with "certain parties that are debarred, suspended, or otherwise excluded" from receiving federal funding in the form of awards, subawards, and contracts (2 CFR 200.214). Before issuing agreements to collaborators or vendors, universities must ensure that the organizations and researchers they are doing business with are not debarred or suspended. This information can be checked on the SAM.gov website.

FINANCIAL AND PROGRAM MANAGEMENT

Effective financial management means grant recipients are required to track award information, income, expenditures, property, and obligations for each award in a separate account. Recipients must have an effective system of internal control to ensure that there is a connection between charges to an award and the work performed. Furthermore, they must ensure that only allowable costs are charged to sponsored projects, assets are safeguarded and protected, and individual transactions are supported by the appropriate source documentation. The recipient also must perform the proposed work and adhere to award terms and conditions. They must oversee cost sharing and program income, timing of payments, and the revision of budgets or program plans. Detailed information regarding these requirements can be found in section 200.300-309 of the Uniform Guidance.

PROPERTY STANDARDS

Sponsors provide guidance on ownership, usage, management, and disposition of equipment. Currently, the federal government has set the capitalization threshold at $5,000. The university must use this amount when managing its federal awards unless institutional policy provides a lower threshold for capitalizing equipment, in which case the more restrictive policy is used. Sponsors may retain title to the property or vest it with the recipient. For institutions of higher education purchasing equipment with federal grant funds, the government often considers the equipment “exempt” and vests title with the university without further obligation. Although equipment receives the most attention, the property standards encompass land and buildings, supplies, and intangible items acquired with federal funding.

When a university no longer has use for equipment purchased with grant funds, it must comply with the sponsor’s requirements for disposing of the asset. Detailed information regarding federal property standards can be found in 2 CFR 200.310-316. Title for supplies purchased with grant funds usually vests with the grant recipient. However, if the value of the supplies inventory remaining at the end of a federally funded award is more than $5,000, the regulations provide direction on the disposition of the supplies.

PROCUREMENT STANDARDS

Grantees must have written policies and procedures that provide for full and open competition when making purchases. Universities must retain documentation supporting the vendor selection and cost and price analysis. Table 3 provides information on federal procurement requirements.

TABLE 3. FEDERAL PROCUREMENT TYPES

Method	Value	Requirements	Purpose
Micro-Purchases	< $10,000	• No quotations required if the price is considered reasonable • Equitable distribution of purchases among many vendors	• Used for the smallest purchases of supplies or services • Features the least amount of administrative burden
Small Purchases	$10,000 - $250,000	• Quotations from multiple vendors are required • No cost or price analysis	• Relatively simple and informal purchases • Competition among multiple vendors
Sealed Bids	> $250,000	• Requires public solicitation of sealed bids • Awarded to the responsible bidder with lowest price	• Preferred method for construction projects • Price is a major factor • Firm fixed-price contract is issued

Competitive Proposals	> $250,000	• Requires issuance of request for proposals with written evaluation methods • Considering price and other factors, the contract is awarded to the responsible organization whose proposal is most advantageous to the project	• Either fixed-price or cost-reimbursable contract is issued • Used when conditions are not appropriate for sealed bids
Sole Source		• Solicitation of a proposal from one source	• Competitive process is not used if: – there is only one source for the item – there is a public emergency – the purchase is authorized by the agency or PTE – the competition is inadequate

Recent updates to the Uniform Guidance separate procurement types into three broad categories that incorporate five methods:

1. Informal procurement methods are used when the purchase does not exceed the simplified acquisition threshold which is currently $250,000.

   – Micro-purchases

   – Small purchases

2. Formal procurement methods are used when the purchase exceeds the simplified acquisition threshold.
   – Sealed bids
   – Proposals
3. Noncompetitive procurement methods are used when there is only one vendor or in other specified circumstances.
   – Sole source

INFORMAL PROCUREMENT

Informal procurement is used for the smallest purchases made by an organization and is governed by thresholds set by the federal government. The micro-purchase threshold is currently $10,000 but institutions may establish a threshold up to $50,000 without prior approval from the cognizant agency. Before instituting a higher threshold, an organization must complete an annual self-certification process that includes a risk assessment. If an institution would like to use a micro-purchase threshold above $50,000, it must be approved by the cognizant agency.

Small purchases are greater than micro-purchases but do not exceed the simplified acquisition threshold set by the federal government. However, the regulations allow organizations to establish a threshold that is lower than the current federal threshold of $250,000, but they cannot implement one that is higher.

The micro-purchase and simplified acquisition thresholds are subject to change. The federal government publishes these thresholds in the FAR at 48 CFR Subpart 2.1. Detailed information regarding federal procurement standards is available at 2 CFR 200.317-327.

August 2020 updates to the Uniform Guidance added section 200.322 Domestic Preference for Procurements. The purpose of this requirement is to encourage grantees to purchase items produced in the United States. This provision must be flowed down to all subrecipients.

PERFORMANCE AND FINANCIAL REPORTING

Sponsors rely on technical and financial reports to monitor the recipient's progress on a project. Although the award is made to the university, the PI is responsible for and often is required to submit technical reports to the sponsor, whereas the university submits the financial reports. The award terms and conditions stipulate the frequency and format required for these reports. Universities typically have reminder systems in place to ensure reports are submitted on a timely basis. This is important because the information in the reports and timeliness in submitting them can be a determining factor in whether future funding is awarded. Detailed information on government requirements for financial monitoring and reporting can be found at 2 CFR 200.328-330.

SUBRECIPIENT MONITORING AND MANAGEMENT

Prime recipients of awards take on the role of sponsor to their subrecipients. The prime recipient, or pass-through entity (PTE), must first determine whether the other organization should be considered a subrecipient or subcontractor. A subaward is issued when the collaborator is responsible for a portion of the award and has programmatic decision-making authority. In this case, an assistance relationship is formed and the terms and conditions of the award flow down to the subrecipient. A subcontract is issued when goods or services are being procured from a contractor that provides these services as part of its normal operations in a competitive environment. Subcontractors are considered vendors and do not have decision-making responsibility for the award. As vendors, they are not subject to the terms and conditions of the award, however, certain requirements may be applied to the contract.

Before issuing a subaward, the prime recipient must evaluate the risk of doing business with the subawardee to determine the appropriate level of monitoring needed to manage the risk. This includes verifying that the collaborating institution is in compliance with sponsor audit requirements and reading its audit reports. The PTE should assess the subrecipient's risk annually. Additionally, progress reports and invoices are reviewed to assess the collaborator's performance.

Most subaward agreements are cost-reimbursable. However, with prior approval from the funding agency, a PTE may issue a fixed-price agreement if the amount of the subaward is no more than the simplified acquisition threshold, which is currently $250,000. Detailed information regarding federal requirements for subrecipient monitoring and management can be found in 2 CFR 200.331-333.

RECORD RETENTION AND ACCESS

Federal sponsors require universities to retain records for three years after the date of submission of the final financial report. For awards that are renewed on an annual or quarterly basis, the retention period is three years from the date the quarterly or annual financial report is submitted (2 CFR 200.334). However, universities may have policies that require records to be kept longer, often to meet the requirements of non-federal sponsors.

CLOSEOUT

The closeout of an award occurs after the period of performance ends and the sponsor or PTE determines that the work of the project has been completed, all reports have been submitted, and cash has been dispersed.

The Uniform Guidance as implemented in December 2014 requires the submission of final financial reports, final progress reports, final invention statements, and possibly other reports no later than 90 days after the end date of the award. However, agencies that have adopted the Federal Research Terms and Conditions (RTC) received permission from the U.S. Office of Management and Budget (OMB) to allow recipients 120 days to submit final reports. This is an important benefit to institutions managing large and complex awards with many projects and collaborators. This example demonstrates how the Uniform Guidance sets overall standards but agency requirements may vary.

Revisions to the Uniform Guidance effective November 12, 2020 provide an additional 30 days for award recipients to submit financial, performance, and other reports. Once agencies implement the revisions, all reports will be due 120 days after the end date of the award. Per the regulations, a subrecipient is required to submit its final reports to the pass-through entity no later than 90 days after the award ends unless the terms and conditions in the subaward agreement specify an earlier date. Detailed information on federal requirements can be found at 2 CFR 200.344.

Audit Requirements

There are several ways in which sponsored projects may be audited. Universities may use internal auditors to conduct audits of programs or awards, external auditors may be engaged to perform an annual audit of specific projects, and sponsors may conduct desk reviews, site visits, or audits of awards. Section 200.501 of the Uniform Guidance stipulates the audit requirements for federal award recipients. These regulations require universities that expend $750,000 or more in a fiscal year on federal awards (which include student financial aid) to undergo a single audit conducted in accordance with Subpart F – Audit Requirements of the Uniform Guidance. Thus, most colleges and universities engage independent auditors to perform a single audit each year.

The Schedule of Expenditures of Federal Awards (SEFA) is prepared by organizations in preparation for the single audit. The SEFA is a summarized list of award expenditures for the fiscal year organized by federal program, and has traditionally been listed using the Catalog of Federal Domestic Assistance (CFDA) number. However, updates to the Uniform Guidance changed the terminology, replacing references to the CFDA number with Assistance Listings number. The Assistance Listing numbers are located on SAM.gov.

The single audit is performed in addition to the annual financial audit of the university's records. State universities are audited as part of the audit of the state government. The single audit report must be submitted to the university's cognizant agency for audit by completing the Data Collection Form (SF-SAC) and uploading the report to the Federal Audit Clearinghouse (https://harvester.census.gov/facweb/). Federal agencies review these reports as part of their risk assessment and monitoring of grant recipients. Additionally, single audit reports are available to the public and are reviewed by universities when monitoring their subrecipients.

Federal Research Terms and Conditions, Agency-Specific Requirements, and Award-Specific Requirements

The U.S. Office of Management and Budget (OMB) is responsible for writing and updating the Uniform Guidance, but federal agencies implement the regulations. In doing so, they may add clarifications or institute more stringent requirements that apply to all awards that they issue. For example, nine federal agencies, including NSF, NIH, and the Department of Energy, worked together to develop and implement the Research Terms and Conditions (RTC), which provide uniform administrative requirements for their research awards. Therefore, the RTC are incorporated as a term and condition of awards issued by these agencies. The RTC includes three companion resources: Appendix A, Prior Approval Matrix; Appendix B, Subaward Requirements Matrix; and Appendix C, National Policy Requirements Matrix. The Prior Approval Matrix is a helpful guide to navigating when prior approval is needed to make changes to an award and where agencies may have more stringent requirements. The Subaward Requirements Matrix assists the administrator in understanding how the Uniform Guidance applies to institutions of higher education, nonprofit organizations, hospitals, governments, and for-profit entities. The National Policy Requirements Matrix lists policies related to nondiscrimination, live organisms, environmental standards, health and safety guidelines, national security guidelines, and other requirements applicable to federal awards.

Other agencies have implemented the Uniform Guidance on an individual basis. Additionally, federal agencies publish their own agency requirements that clarify the regulations and provide further restrictions on their awards or specific programs. These requirements are incorporated as a term and condition of each award. These agency actions must be published in the Federal Register.

Finally, the grant agreement may contain terms and conditions that are specific to an award. Examples include restrictions on spending for certain budget categories or requiring prior approval to carry over funds from one budget period to the next.

Federal Regulations Order of Precedence

Because it is vital to understand how to navigate among these regulations, the order of precedence provides guidance on the set of rules to be adhered to for any given federal award. These are outlined in the documentation accompanying any award and typically are found in the agency-specific requirements. Briefly, the order of precedence starts with the terms and conditions of the award and flows down to the Uniform Guidance, as follows:

1. Award terms and conditions
2. Program-specific guidelines
3. Agency-specific guidelines
4. 2 CFR 200 – Uniform Guidance

The post-award administrator must keep current on the changing landscape of federal regulations and requirements. For example, in 2014, OMB overhauled the regulations applicable to grants by replacing eight circulars with one comprehensive document, today's Uniform Guidance. In accordance with the requirement in section 200.109 to review the regulations at least every five years, on August 13, 2020, OMB issued the first set of updates to the Uniform Guidance.

Federal Acquisition Regulation

Maintained by the Department of Defense (DOD) and National Aeronautics and Space Administration (NASA), the Federal Acquisition Regulation (FAR) is a large and complex set of requirements that govern the management of federal contracts. Because the volume of contracts is small at most universities, administrators experience a steep learning curve when introduced to the FAR. Codified in Parts 1 through 53 of Title 48 of the CFR, the regulation contains general information, administrative requirements, cost principles, and audit requirements for procurement transactions that use contracts. Specifically, Part 52 stipulates the requirements for soliciting proposals and presents the contract clauses. Part 53 contains standardized forms specific to the procurement process. Furthermore, most federal agencies have developed additions to the FAR that are applicable to contracts that they issue. These additions are implemented in agency FAR supplements such as the Defense Federal Acquisition Regulation Supplement (DFARS).

Other Awards and Institutional Policy

State and local regulations may impact award management, too. For example, a state university may be subject to conflict of interest or purchasing requirements that are more stringent than the federal regulations. In such cases, the institution is required to uphold the stricter regulations.

Institutional policy plays a similar role. For example, if a university adopts a policy whereby approval must be obtained prior to reallocating funding between any and all budgeted categories, then the institution is required to adhere to that policy as part of its internal procedure, even if the federal award allows a specific budget adjustment to be made. Failure to adhere to the institution's more stringent requirement will be cited in an audit of the award. With that in mind, it is important that institutions not only be cognizant of the full range of policies that impact an award, but also that they do not bind the institution unnecessarily when developing policies and procedures.

Additional Areas of Compliance

Sponsored projects are subject to extensive compliance requirements. In addition to meeting the financial, administrative, and audit requirements, universities invest significant resources to build the infrastructure required to promote the ethical conduct of research and comply with all applicable laws, regulations, and policies, many of which are applicable to the operations of the institution, not just sponsored projects. Examples include compliance with the Americans with Disabilities Act (ADA), Health Insurance Portability and Accountability Act (HIPAA), and Title IX of the Education Amendments.

Research compliance generally encompasses the non-financial areas of sponsored project management such as conflict of interest (COI), Institutional Review Board (IRB), Institutional Animal Care and Use Committee (IACUC), export control, responsible conduct of research (RCR), prevention of sexual harassment and violence, misconduct in science, and stem cell research.

Other areas of compliance that affect research include healthcare (informed consent, patient privacy), information security (storage, access), audit services, human resources (benefits, protecting minors, affirmative action, visas for foreign visitors), environmental affairs (Occupational Safety and Health Administration rules, radiation, biosafety, select agents, hazardous waste, chemical safety), and Internal Revenue Service (IRS) tax laws.

While the post-award administrator may be focused on the financial and programmatic management of awards, these other compliance areas may impact the projects that they monitor. Therefore, it is helpful to know the processes that are in place to coordinate these activities.

4 Post-Award Financial Management

Oftentimes the first indication that an award is imminent is when a program officer contacts the PI. If an award offer is made, the administrators who negotiate agreements and accept awards will be called upon to perform their duties. In many sponsored programs operations, the work of the post-award team will not begin until it is time to establish an account in order to implement the project. However, organizational structure determines where pre-award ends and post-award begins. With that in mind, we begin this chapter with a discussion of those steps that lead up to award set-up. We then turn to incurring costs and project implementation, managing partners and program changes, monitoring and reporting, and managing money matters and closing awards.

Negotiation and Set-Up

JUST-IN-TIME INFORMATION

Federal agencies may gather information prior to issuing a formal award. In some cases, program officers request information to clarify questions that arose during the review process prior to finalizing a recommendation on an award and forwarding it for processing to agency grant management specialists. This process is common with the NSF, for example. In other cases, Just-in-Time (JIT) information is requested. This generally includes updated current and pending support information and documentation that compliance approvals are in place, particularly IRB and IACUC approvals. This requires coordination between compliance offices and central office research administration teams, as certain agencies will not release funds until such documentation is received.

It is important to understand that requesting this information does not guarantee that an award will be issued. The program officer will review the information and may decide to recommend the award, in which case it will be forwarded to the contracting office that will issue the award documents following its review. Furthermore, it can take several months for an award to be issued. Over time, experience working with various agencies allows grant administrators to evaluate the likelihood that an award will be made and the anticipated timetable for its receipt. This is critical, because PIs may wish to take advantage of the latitude provided by the Uniform Guidance to charge pre-award costs. Generally, pre-award costs may be incurred up to 90 days before the official start date of an award. This provides an important means to begin work on a project when award documents are delayed. However, these costs are incurred at the grantee's risk—if the award does not come through, the institution is responsible for these costs. Therefore, most institutions have written policies for determining who is required to approve requests for pre-award spending, how accounts will be established, and what department will bear the financial liability if the award is not forthcoming.

AWARD NEGOTIATION AND ACCEPTANCE

The receipt of grant or contract documents sets the award and negotiation phase in motion. This process is a critical one in the life of an award. While these activities often occur before the award reaches the post-award team, it is crucial to understand the implications of the clauses contained in the signed agreement. A first consideration is to review the award against the proposal that was submitted. Was the full amount awarded, and is the time period what was anticipated? In cases where the amount of the award offered is less than requested, the implication for the conduct of the project can be profound. Staff will need to work with the PI to determine whether a reduced scope is warranted and, if so, negotiate with the funding agency. If there will be a reduction in committed effort by the PI and other key personnel, it is important to seek sponsor approval for these changes. In addition, the prime recipient will need to work with any subawardees to reduce their budgets. In some cases, the sponsor may determine the revised budget for each subawardee; in others, the PTE may need to work with its collaborators to develop reduced budgets and provide that information to the sponsor as part of the award negotiation.

The agreement, including all terms and conditions, must be reviewed fully to ensure that the institution can comply. While some awards may be accepted pro forma, oftentimes it is necessary to negotiate specific points. Because the federal government is the largest single funder for most universities, institutions typically organize their sponsored programs operations to reflect the need for a high level of expertise related to federal assistance awards. Nonetheless, it is critical that the research administrator and the PI understand the agreement and the full range of documents referenced in the award, in as much as links to web-based documents typically include agency-specific grant management requirements that supplement the Uniform Guidance. It is important to recognize that many grant agreements do not require a formal signature; they are formally accepted once funds are drawn down.

Federal contracts are more complex and require careful review of the relevant FAR clauses. The administrator who is new to federal contracts should allocate sufficient time to fully understand these documents. In fact, many sponsored programs offices assign specific personnel to review and negotiate federal contracts because of their complexity and distinct terms and conditions. Furthermore, it is not uncommon for a PUI to forego contracts subject to the FAR due to the requirements that accompany these funding streams.

When a contract is received, an initial question might be “Is the full amount being awarded, or is an initial allocation authorized?” While this information can be easy to determine on a grant award document, it can be difficult to navigate for someone who is unfamiliar with federal contracts. Because they are procurement actions, the administrator needs to determine which regulations apply. For example, certain requirements are imposed depending upon the overall amount of funding that an institution receives through federal contracts in a given year. Some institutions may not want to assume some of the reporting requirements that come with federal contracts, and thus it is essential to review each of the FAR clauses to understand the obligations that are being assumed. Finally, if contracting agents include clauses that are irrelevant to an activity or not applicable to a university setting, steps should be taken to eliminate such clauses during the negotiation phase. Contract acceptance is executed through signature by an AOR.

In addition to federal grants and contracts, the research administrator will likely be required to review various types of agreements from many different types of organizations and government agencies. In all instances, the research administrator should work to modify or remove clauses that are problematic, thereby minimizing risk to the institution. This may involve coordinating with legal counsel, which can provide guidance that is crucial to successfully negotiate an agreement. The paragraphs below outline clauses that are particularly important or common in award agreements.

CONTRACT TERMS TO CONSIDER

Intellectual Property Ownership: The currency of the university is knowledge and knowledge creation so it is no surprise that intellectual property rights are among the most important contractual terms and conditions of any sponsored program agreement. The Bayh-Dole Act of 1980, which codified university ownership of intellectual property developed through federal funding, has led to university investment in the development of technology transfer offices as a key activity overseen by its research leadership. The basic contract language stipulates university ownership of university-developed intellectual property and joint ownership of property developed along with other partners. While these basic precepts are standard in most sponsored program contracts, some sponsors, particularly private sponsors, may seek ownership. It is up to the negotiator to determine whether there are specific instances in which this is acceptable to the institution.

Data Ownership: Universities should secure ownership of data produced by the project. Public sponsors generally want to ensure data is accessible, while private sponsors may wish to secure and even own it. It is important to understand the institution’s policies on data ownership, as well as any data management plans that were included in the proposal submission.

Confidentiality: Confidentiality is critical to securing the intellectual property of both parties. Confidential information should be clearly identified in writing, and confidentiality clauses should be time-limited. Because the university will be obligated to ensure confidentiality of any information it receives, it may be necessary to require students and other parties to sign non-disclosure agreements to ensure that the confidentiality clauses flow down to those working on the project.

Publication Rights: Generally, universities should reject any limitations on publication rights. Some industry-sponsored research agreements may include publication restrictions, however, they should be limited to a waiting period for review (but not for approval). Review periods typically vary from 30 to 60 days.

Export Controls and Participation by Foreign Nations: In recent years both of these areas have been subject to greater scrutiny by the U.S. government. Export controls limit access to certain technologies and information by foreign countries and foreign citizens, both within and outside of the U.S. Although the regulations are complex, briefly, export control requirements are most apt to be pertinent in cases where technology has the potential for military use or dual commercial/military use, where there are restrictions on the dissemination of the information developed, and/or where there is the potential for access to information by individuals from countries subject to economic or political sanctions. Oversight of the export control regulations is shared by the Department of Commerce (Export Administration Regulations (EAR)), Department of State (International Traffic in Arms Regulations (ITAR)), and Department of the Treasury (embargoes and sanctions). More recently, the U.S. government is requiring grant applicants to disclose all activities that involve a foreign entity.

Other Terms That Require Review: Contracts contain a wide array of clauses, many that are standard. However, certain clauses require special attention to reduce risk to the institution, such as governing law, indemnification and liability, and insurance and licensing requirements. Other aspects of the contract should be scrutinized for consistency with expectations based upon the proposal and the institution's business practices. For example, are reporting expectations—both technical and financial—reasonable given the nature of the work to be performed? Does the agreement provide contact information stating where reports should be submitted and invoices sent? If amendments are needed, who should be contacted? Is there a deadline for extension requests?

Familiarity with payment terms is crucial for smooth administration. For example, is the contract fixed-price—wherein a set price is paid for the performance of a task—with payments tied to the completion of deliverables? If so, there should be milestones with values attached to them so that partial compensation is received for incremental progress on the project. This is especially important for large-scale fixed-price projects. If the project goes off track for any reason, the institution risks receiving no compensation for the work performed if the contract does not break down the payment among a series of deliverables. More often, the contract will be cost-reimbursable, wherein reimbursement is based upon a budget that estimates the cost of performing the work and reimbursement is tied to the actual expenses incurred and paid up to the amount stipulated in the contract. Other areas to note include whether payment is received up front (typical with foundations and some state agencies), at the conclusion of the work, or based upon reimbursement requests submitted on a monthly or quarterly basis or upon completion of deliverables. Finally, if the work is being performed for a foreign sponsor, it will be important to know the currency being used. The preference will be in U.S. currency, which helps to ensure that the appropriate amount will be available to complete the project, assuming the projected request was accurate. However, if the sponsor requires a foreign currency, it may be important to consider the stability of that currency—if it fluctuates widely, the actual amount reimbursed may differ dramatically from the actual cost of performing the project.

AGREEMENT TYPES

The post-award administrator will receive a variety of signed agreements from federal, state, and local entities and private organizations, both for-profit and not-for-profit. The award instrument is used to enter into a formal arrangement for the conduct of a project by the receiving institution. The PI at the institution is expected to undertake the project and fulfill the terms and conditions of the award.

Before administering any sponsored project, it is critical to understand the type of award that has been received. For federal awards, Public Law 95-224, adopted in 1978, distinguished between federal assistance (grants and cooperative agreements) and procurement (contracts) relationships, with the former emphasizing the transfer of funds for a public benefit, and the latter used for the purchase of a good or service. For many sponsored program operations, most of the funds received are in the form of grant agreements, which provide wide latitude to the recipient in the conduct of the project, subject to the terms and conditions of the award. In some instances, the federal agency is involved in the implementation of the project, helping to shape the direction it takes; such projects are governed by cooperative agreements. Finally, contracts are procurement actions, subject to the FAR rather than the Uniform Guidance. Table 4 summarizes the distinction between these mechanisms and the regulations that govern them.

TABLE 4. COMPARISON OF FUNDING MECHANISMS

Feature	Grant	Cooperative Agreement	Contract
Intent	Financial assistance	Financial assistance	Procurement of goods or services
Purpose	Public benefit	Public benefit	Sponsor benefit
Sponsor Involvement	Little to none	Substantial sponsor involvement	Sponsor monitors activity and progress
Scope	Recipient defines the project activities, timeline, and budget	Recipient defines the project activities, timeline, and budget	Sponsor defines the scope of work
Deliverables	Programmatic and financial reporting	Programmatic and financial reporting	Specific deliverables, reports, or milestones
Flexibility	PI has more freedom to modify the project and budget and has less responsibility to produce results	Sponsor is actively involved in the project, modifications, and results	PI has minimal flexibility to modify the project and budget and a high level of responsibility to produce results

However, administrators may receive many other types of agreements. Through the Intergovernmental Personnel Act (IPA) Mobility Program, the government contracts with non-governmental institutions for the use of their personnel. These agreements cover personnel costs to release an individual for a defined period of time to provide services to a government agency. IPAs are neither federal assistance nor procurement actions and thus are not reported on the SEFA.

Universities also enter into fee-for-service agreements. While these agreements are not formally sponsored projects, some universities manage certain types through the sponsored programs office. For example, an education department may deliver a series of classes for a cohort of teachers from a public school system at a reduced rate. Or, private industry may contract with the university to obtain the research expertise of a faculty member to work on a defined problem. The intent of the business likely will be ownership of the results for this fee-for-service work, and thus some institutions will shy away from entering into such contracts. The critical point is that the post-award administrator must understand the terms of any agreement within their assigned portfolio and the obligations that are being assumed.

Finally, research administrators should have a basic understanding of the distinction between gifts and grants, particularly as it relates to grant agreements from foundations. Many institutions provide guidance to their staff on the delineation between gifts and grants, because the line blurs in the area of institutional giving from private sponsors/donors. Gifts, or charitable contributions from individual donors and from most small and/or family foundations, are given irrevocably and require no reporting other than stewardship of the donor. Increasingly, foundations use grant agreements and include terms and conditions, such as required approvals for rebudgeting, the right to audit expenditures, defined timelines and deliverables, compliance requirements, and/or the right to rescind funds for non-performance. These terms may be coupled with a clear statement that the funds are charitable and with a request for documentation of the charitable contribution for IRS reporting purposes. The most effective way to manage these projects is for the university advancement office and the sponsored programs office to develop clear channels of communication and jointly come to an agreement as to how such projects should be classified and managed. Table 5 distinguishes gifts from grants.

TABLE 5. DISTINGUISHING GIFTS FROM GRANTS

Factor	Gift	Grant
Source	Individuals, foundations, nonprofit organizations, private industry	Foundations, nonprofit organizations, private industry, government agencies
Purpose	Philanthropic contribution; no benefit to donor; donor may specify an area of interest to be funded with the gift	Exchange transaction; some benefit to sponsor; sponsor specifies how the funds should be used
Terms	Minimal terms other than use of funds in alignment with donor intent; no specific time period for use of funds	Agreement specifies terms and conditions; specific time period for use of funds
Indirect Costs	None	Negotiated indirect cost rates or program specific rates used to recover these costs
Reporting	Stewardship reports to donor; no detailed financial reporting required	Sponsor typically requires detailed reporting, e.g., progress, financial, and other
Excess Funds	Retained by university for use consistent with donor intent	Return unspent funds to the sponsor unless paid through a fixed-price contract

AWARD SET-UP

Once the contract is fully executed, the award is ready for set up. The notice of award or contract serves as the starting point because it contains the terms and conditions of the award, statement of work, and the budget and budget justification. These documents drive post-award management. This is a critical moment for effective communication channels and processes to ensure that project implementation will run smoothly. The PI will be eager to start right away, but institutional processes may not be able to respond with the desired immediacy.

The award needs to be set up in the institution's electronic research administration system and the new account created in the financial system. Any remaining compliance issues need to be coordinated and resolved, and subawards need to be issued. Many institutions rely upon checklists to cover the myriad considerations that may need to be dealt with for each individual award. The following list itemizes some of the information that is entered into the institution's systems:

- Project title
- Project start and end dates
- Project location
- PI/Co-PIs and potentially a secondary contact (departmental administrator) who will have access to the account
- Project classification, e.g., research, public service, student support. These categories are based upon the expense function categories published by the National Association of College and University Business Officers (NACUBO).
- Funding source or type, e.g., federal, federal pass-through, state, private non-profit, private for-profit. These categories are needed for reporting purposes.
- Catalog of Federal Domestic Assistance (CFDA) number. Updates to the Uniform Guidance published in August 2020 replaced this terminology with the Assistance Listings number. This number, which is critical for the Schedule of Expenditures of Federal Awards (SEFA), is required to comply with the institution's single audit obligations under the Uniform Guidance. It is essential to obtain the Assistance Listing number prior to project set-up so that the award can be established properly in the financial system.
- Specific terms of the award, such as rebudgeting authority
- Report due dates
- Sponsor and department contact information
- Billing information
- Copies of award documents

Budget Information: Institutions differ in their approach to entering the budget in the financial system. Some institutions enter the total budget or enter the budget in two parts: total direct costs and total indirect costs. Others enter detailed budgets in their financial system. Assuming that a detailed budget was provided to the sponsor and the entire request was awarded, the budget may be translated directly from the proposal to the appropriate account codes. However, the financial system often requires additional categorization. For example, many institutions have multiple categories for compensation. In addition, some budgets must be adapted to the financial system. For example, some sponsors require budgets based upon activities rather than type of expenditure. Others may not require a detailed budget at the proposal stage; therefore, it will be necessary to develop an internal budget when the award is set up. Finally, if the award amount varies from the funding request or changes have occurred, the budget must be adjusted. In such cases it will be necessary to work with the PI and/or departmental administrator to appropriately allocate the funds in accordance with sponsor requirements and the project needs.

The appropriate people must be given access to view and/or edit the award in the institution's systems, which may include systems to manage deadlines for reports and other items. Institutions should assign permissions based on defined roles in their systems. Furthermore, institutions must determine who can initiate transactions and the types of approvals required for each kind of transaction. This is part of the system of internal controls which safeguards assets and prevents fraud, waste, and abuse.

The institution should have a standard process in place to notify critical individuals once an award has been established. Who needs to know this information? Clearly the PI, the department administrator, and the sponsored programs staff member assigned to the award. Depending upon the size of the institution and its culture, the PI's chair or dean, or even the university's provost may be informed. Some institutions may wish to inform their communications office, as well as leadership in the research office, to facilitate publicity where appropriate. At a minimum, institutions will disseminate the account number, project title, contact PI, name of the sponsor, time period, and award amount.

Incurring Costs and Project Implementation

PROJECT OVERSIGHT

Although the PI is responsible for implementation of the project, it is equally true that the institution and post-award administrator share responsibility for the financial management of an award. As should be clear by now, the institution must have the infrastructure, including the policies, procedures, and processes, to support the award. The importance of this infrastructure is highlighted in the Uniform Guidance, which is a centerpiece of today's audit and oversight environment. The sponsored programs operation is charged with being the institutional locus for grants management, and the post-award administrator should have a broad command of the requirements of any award he or she oversees. While experienced PIs may be quite familiar with the requirements of their sponsors, new PIs will not have this background. They may have never used the institution's financial systems, navigated hiring processes, or monitored a budget. Support with post-award tasks, whether provided by a departmental administrator, central office staff, or both, is crucial. The post-award administrator is critically important to ensuring effective administration of the award, not only to provide oversight of financial expenditures, but also to ensure that the necessary communication occurs to enable its smooth function. Such communication begins with a strong working relationship between the pre- and post-award office, but it must extend to the myriad offices that are necessary to implement the project. Post-award administrators will be called on to navigate countless questions during project implementation, from procurement requirements to understanding the institution's financial reporting system, to how to process paperwork required to carry out the project. While such functions may be handled by departmental administrators, in institutions with smaller funding portfolios, all questions that involve a grant are likely to come to the sponsored programs office.

The post-award administrator receives guidance from multiple sources. First and foremost, for federal awards, it is necessary to have a good understanding of the Uniform Guidance. However, the Uniform Guidance is only the base—it is critical to read the entire award document to become familiar with its specific terms and conditions. Even the pro forma one-or two-page award letter from the NIH or NSF may include specific conditions. For example, a recent award received by an institution specified that carryover from the previous five-year award was granted, that evaluation costs were capped at a particular dollar amount, and that the actual award amount had been reduced based upon the carryover that was anticipated from the old award. In the case of most federal awards, the primary award document contains links to broader agency guidelines and references to the Uniform Guidance. While agencies follow the Uniform Guidance in most areas, agency-specific differences exist. For example, some agencies require prior approval if a budget reallocation exceeds 10% of the projected amount in any budget category. Finally, and often overlooked, the post-award administrator benefits from understanding the project so as to address questions that arise. The proposal specifies what is expected to occur during the course of an award, who is doing what, and provides other details. For example, if prior approval is required to add a subawardee to a project, it is important to know whether that party was mentioned in the proposal. Even the funding opportunity announcement may include guidance on how funds may be used for certain expenses that are out of the ordinary, such as food. Armed with this knowledge, the post-award administrator can approach the situation with confidence. This helps build rapport with the PI and also alleviates the need for multiple emails back and forth as an issue is being explored and justified.

It is also critical to have a command of the institutional policies and state laws and regulations that impact sponsored research. While the federal government offers an order of precedence that provides guidance regarding the various federal documents that govern any award, it does not extend beyond. When conflicting guidelines exist and there is no guidance about the order of precedence, a helpful approach is to implement the most stringent policy.

Finally, it is critical to point out that relevant terms and conditions need to be relayed to appropriate personnel. For example, an award might require prior approval to reallocate between budget categories, but the requirement may be buried on page 18 of the contract; in this case, the post-award administrator needs to be certain that the PI is aware of the requirement. Some universities enter compliance requirements into their grant management systems where PIs and administrators can view them, while others provide PIs with a summary sheet that outlines compliance requirements specific to individual awards. It can be helpful to develop distinct templates for each agency, tailoring them on an as-needed basis.

It also may be helpful to have a kick-off meeting at the beginning of an award. Often these are reserved for new PIs or for large and complex projects; however, such meetings provide an opportunity to start the project on the right foot and to develop a relationship with the PI. Meetings provide an important vehicle for acquainting the PI with the financial systems they may need to navigate, providing information critical to the management of the award, and establishing a working relationship that can carry through to successful implementation of the award.

ALLOWABLE COSTS

Post-award administrators spend much of their time trying to determine if a cost is allowable (i.e., necessary, reasonable, allocable, treated consistently, and permissible) on a project. As discussed in Chapter 3, administrators are required to apply the federal cost principles to each transaction to determine whether or not a particular expense is allowable on a federal award. A discussion of selected cost items follows, with references to the Uniform Guidance:

Alcoholic Beverages: The Uniform Guidance is very clear: alcoholic beverages are unallowable. The only exception is when it is required to conduct the research or programmatic objectives of an award (2 CFR 200.423).

Books: Library operations and the cost of books are part of the indirect cost rate calculation. Therefore, books are considered an indirect cost and should not be directly charged to an award unless there is an unlike circumstance (2 CFR 200.414).

Computing Devices: The cost principles in the Uniform Guidance contain updated guidance that reflects the significant changes in technology that have occurred in the 21st century. Acknowledging the role that computers and related devices play in conducting sponsored projects, the guidance clarifies that these costs may be allowable as a direct cost when they are essential and allocable to the conduct of an award (2 CFR 200.453).

Conferences: The costs for hosting a meeting, retreat, symposium, workshop, or conference may be allowable if the purpose is to disseminate technical information beyond the recipient organization and the event is necessary for the performance of an award. Agencies are consistent in allowing costs such as speaker fees and facilities rental on their awards; however, the costs for food and refreshments may not be allowable. In these situations, registration fees charged to participants may be used to cover expenses not paid for by the grant (2 CFR 200.432).

Entertainment: Costs related to entertainment or social activities are unallowable. The only exception is in cases where these costs have a programmatic purpose and are authorized by the sponsor (2 CFR 200.438).

Equipment: The cost to purchase a piece of special purpose equipment, such as a spectrometer, that is required for the performance of an award may be allowable as a direct cost. However, prior sponsor approval may be required (2 CFR 200.439).

Exchange Rates: Fluctuations in exchange rates related to foreign currency may increase the cost of performing the work. Generally, these added costs are allowable as a direct cost, but prior approval from the sponsor may be required if the grantee requires additional funds to complete the work or when the additional costs force a reduction in the scope of work (2 CFR 200.440).

Fringe Benefits: Fringe benefits are costs incurred by employers to support employees by offering assistance in the form of leave (vacation or sick), insurance (health or life), retirement plans (pensions), and unemployment compensation plans, to name a few items. These costs are considered part of an employee's compensation package and are allowable as a direct cost in proportion to the amount of time or effort an employee works on a sponsored project (2 CFR 200.431).

The amount of fringe benefits charged to an award is governed by university policy. Similar to indirect cost rate proposals, many universities perform cost studies to develop fringe benefit rates by employee class in order to obtain a negotiated fringe benefit rate agreement from the federal government. Institutions with a rate agreement apply these rates to the salary and wages charged to an award to arrive at the amount of fringe benefits to be charged. Institutions without a rate agreement charge the award with the actual cost of fringe benefits by employee.

Rate agreements allow grantees to use average rates when preparing proposal budgets and charging awards. As long as the rates do not vary much from year to year, this allows universities to appropriately budget for this cost and minimize the variance between budget and actual costs. When charging actual costs, institutions use average rates when developing proposal budgets, but the actual cost charged to an award depends on the benefits selected by the individual employee. This can cause significant variations in budget versus actual costs for this budget category, making it more difficult to manage costs.

General Purpose Equipment: General purpose equipment comprises items such as office furniture, printers, and computers that support multiple activities and cannot be identified with a specific award. Therefore, these costs are not allowable as direct costs but are part of the indirect costs (2 CFR 200.439).

Meals: Food for staff meetings or hosting a conference is generally unallowable; however, there are circumstances in which food may be allowable. For example, providing snacks or a meal to research subjects participating in a study may be allowable. Including these items in a proposal budget and explaining the need in the justification informs the agency of the PI's intention and offers the sponsor an opportunity to approve the cost when issuing an award. Otherwise, the grantee may need to request prior approval from the agency to charge these costs to an award.

When charging food to federal awards, it is critical to maintain documentation that follows institutional policy and the federal cost principles for allowability. In the case of serving lunch during a meeting, support should include an agenda that indicates the grant activities that took place during the meeting, the purpose of the meeting, and the list of attendees. It is not appropriate to charge food to a grant when a PI and administrators or graduate students are having a staff meeting.

Memberships: The cost of an institutional membership in business, technical, or professional organizations is allowable as an indirect cost. However, there may be exceptions. For example, if a PI attends a conference to present research results and the cost of the membership is included with the registration fee, it may be allowable so long as it is less than the cost for a non-member to attend and the institution's policy allows the charge (2 CFR 200.454).

Participant Support: Participant support is a unique budget category most commonly used by the NSF for awards that contain a training, workshop, or conference component. This budget category usually includes stipends and travel for participants. It is important to note that agencies require prior approval to rebudget funds out of this budget category (2 CFR 200.456).

Pre-Award Costs: Generally, an institution may, at its own risk, incur costs related to a project in anticipation of an award up to 90 days prior to the effective date of a new grant. However, if an award is not received, the institution is required to cover those costs (2 CFR 200.458).

Salaries and Wages: Compensation for work performed is allowable as a direct cost in proportion to the time and effort devoted to the aims and objectives of the project. The salary charge for faculty who work during the summer is calculated using the individual's institutional base salary (IBS) divided by the period to which the base salary relates. For example, many faculty have nine-month appointments covering the academic year for which they are paid a base salary. Work that is done during the summer is compensated using the same rate of pay. As discussed in Chapter 3, the institution is required to perform an after-the-fact review of salary and wages charged to federal awards. It is important to note that time spent on preparing proposals cannot be charged to a federal award (2 CFR 200.430).

The NIH salary cap is a statutory requirement that limits the amount of salary that can be charged to NIH awards to Executive Level II on the federal pay scale. When a researcher's IBS is higher than this rate, the university is required to cost share the amount of salary that is above the limit. Although known as the NIH salary cap, the salary limit extends to all agencies in the U.S. Department of Health and Human Services. Finally, students may be compensated for work performed via hourly wages, tuition remission, and other forms of payment that may be in lieu of wages.

Stipends: Stipends should not be confused with salary or wages, although the terms are often used interchangeably. Stipends are predetermined amounts typically paid to students, interns, or trainees as a cost-of-living allowance. For example, pre-established stipend amounts are paid to appointees on NIH Ruth L. Kirschstein National Research Service Award (NRSA) training and fellowship grants. Additionally, some institutions pay faculty a set amount for participating in an activity that is beyond their required duties. Although this may be called a stipend by the university, it is considered compensation.

Supplies: The cost of materials and supplies, including the cost of computing devices, required to perform the work of an award is allowable as a direct cost. These are items that cost less than the capitalization threshold for equipment, which is currently $5,000 (2 CFR 200.453).

Travel: Travel comprises the cost of transportation, lodging, food and other related items for project personnel to perform the work of the project and disseminate the research results. The Uniform Guidance allows reimbursement of actual costs, use of per diems, or a combination of the two methods; however, institutional policy must be followed (2 CFR 200.475).

Grant recipients are required to comply with the Fly America Act (49 U.S.C. 40118), which requires travelers to use U.S. flag carriers to the maximum extent possible when traveling between the U.S. and foreign countries and between foreign countries. There is a complex set of federal travel regulations that institutions must understand in order to be compliant with foreign travel requirements.

COST SHARING

Cost sharing occurs when a sponsor does not cover the full cost of a project and the award recipient (or a third party) pays for part of the cost. When sponsors require grantees to share in the cost of a project, the cost share is considered mandatory, and the award recipient must meet the commitment by tracking and reporting on these expenses. Furthermore, if an institution makes a voluntary cost-share commitment in a proposal, it must be honored upon award. Similar to mandatory cost sharing, the commitment must be tracked, even if the sponsor does not include it in the award agreement or require the institution to report on it.

Universities may use their own resources, third-party contributions, or, in certain circumstances, waive indirect costs to meet cost-sharing commitments. However, they may not use federal funds as cost share for another federal award unless approved by the sponsor. Cost share is subject to audit in the same way as expenses charged to grants. More information is available in 200.306 of the Uniform Guidance.

COST TRANSFERS

Expenses should be charged to the appropriate sponsored project when first incurred. However, there are times when it may be necessary to transfer costs either on or off an award. These transactions require additional monitoring to ensure compliance with the cost principles in the federal regulations. The justification for each cost transfer should answer these three questions:

1. Why was the expense charged to the original project?
2. How does the receiving project benefit from the expense?
3. Is the expense allowable and allocable based on the terms and conditions of the receiving project?

Timeliness is critical for cost transfers, because transfers that are initiated more than 90 days after the expense is incurred require further scrutiny to ensure compliance with federal regulations and institutional policy. Moreover, cost transfers cannot be used to spend down an award that is ending.

Managing Partners and Program Changes

Changes to the original research plan, key personnel, budget, period of performance, or other aspects of the project may require approval from the sponsor.

EXPANDED AUTHORITIES

The Uniform Guidance addresses prior approval requirements for federal awards in 200.308 Revision of Budget and Program Plans. These regulations allow agencies the option of waiving prior approval requirements for:

- Pre-award spending up to 90 days before the award start date
- Initiating a one-time no-cost extension up to 12 months
- Carrying forward unobligated balances to the next budget period

Prior approval requirements are waived automatically on research awards unless the agency indicates otherwise in the notice of award or agency regulations. Although the Uniform Guidance does not use these words, these so-called *expanded authorities* have significantly reduced the administrative burden surrounding several of the most frequently made changes to awards.

PRIOR APPROVAL REQUESTS

While sponsors vary widely in their prior approval requirements, changes affecting the scope of work, the involvement of the PI, and certain budgetary changes always require prior approval. Fortunately, sponsors provide guidance on what they consider to be a change in scope. Organizations must have policies and procedures in place, whereby PIs and department administrators prepare the required documents and initiate the request within university systems. Colleges and divisions may be required to review and approve the request before forwarding it to the sponsored programs office for review and submission to the sponsor by an AOR.

Prior approval requests are submitted to the administrative contact or grant management specialist named on the award documents. Program officers are kept informed of these requests and may be required to weigh in on the decisions; however, they are not authorized to approve changes to awards. Only grant management specialists (GMSs) are authorized to approve these requests. The sponsor may issue a revised notice of award or amendment to reflect the approved change to the project. All official communications should be between the AOR and GMS. The university should communicate sponsor decisions to the PI and administrators through defined processes and procedures. The following paragraphs list some of the most common prior approval requests.

NO-COST EXTENSIONS

Research projects often require additional time to complete. Consequently, grantees submit many no-cost extension requests, which typically ask for an additional 12 months to perform the work. Under expanded authorities, federal grant recipients are authorized to approve the first no-cost extension for a maximum period of 12 months and submit a notification to the sponsor so that its records can be updated.

All other extension requests to federal agencies and all requests to non-federal sponsors are considered sponsor-approved, because a formal request must be submitted and the sponsor must approve it. The sponsor dictates the format and method of submission for extension requests, but sponsors usually require a description of the project activities that will occur during the extension period, the estimated budget available, and a detailed budget and justification or statement of how the funds will be used. A project cannot be extended simply to use remaining funds.

CARRYOVER OF UNOBLIGATED BALANCES

When the carryover of unobligated balances from one budget period to subsequent periods requires sponsor approval, the AOR should submit a formal request that includes the scientific justification for the use of the funds, a detailed budget and budget justification, and the reason for the unobligated balance.

PRINCIPAL INVESTIGATOR CHANGES

There are three types of changes involving PIs that require sponsor approval. First is a change in PI. Sponsors issue awards based on the merits of a proposal, which includes factoring in the PI's expertise and experience. If a PI must step down, the university is required to submit a prior approval request to name a replacement. If there are multiple PIs on a project, the university will likely request that one of the Co-PIs be named as the new PI. This is a straight-forward request when the sponsor believes the new PI has the qualifications and expertise to complete the project.

Second, sometimes the PI disengages from the project for a defined period of time. If the period will be at least three months, or if the PI reduces time devoted to the project by 25% or more, the prior approval request should include an explanation of why and how the research will be accomplished.

Finally, when the PI leaves the university, the university has two options: keep the award and request approval to name a new PI or relinquish the award to the PI's new institution. In either case, a detailed request should be submitted to the sponsor. If the award is transferred to the new institution, that organization is required to submit a proposal that includes a research plan, budget, and budget justification. The sponsor will issue award documents to the new institution after the original organization submits final reports and closes out the award. In cases where part of the work will be performed at the original institution, the new organization will issue a subaward for the research to be conducted by a new PI at the previous institution. In the event that the original institution keeps the award and names a new PI, it may issue a subaward to the PI's new institution, because the work may be performed at both the original and new institutions.

Monitoring and Reporting

Universities must build monitoring into their business practices. The roles and responsibilities of PIs, department administrators, and college, division, and sponsored programs staff should be clearly defined. In the department, purchases and payroll authorizations create transactions that are posted to grant accounts, which are monitored for spending in relation to the budget. Monitoring is also used to ensure prior approval requests for revisions to the budget are completed when required by the sponsor, thereby avoiding the need to submit late requests.

Meanwhile, accountants in the central office monitor the spending on awards in their portfolios. They may use tickler systems to raise a red flag when a project is overspent or when the spend rate of an award is outside an expected range. They also review expenses charged to awards when preparing financial reports. Moreover, they may ask departments to provide justification for questionable expenses to determine allowability, especially in high-risk areas such as food, office supplies, end-of-period expenses, and post-period expenses. At small PUIs, non-financial personnel may monitor spending on a quarterly basis and confer with financial staff to discuss questionable expenses.

Departments and central office staff work together to ensure that only allowable costs are charged as direct costs and that the proper amount of indirect costs is charged to awards. This partnership is necessary for the completion of accurate financial reports and invoices that comply with the terms and conditions of each award.

SUBRECIPIENT MONITORING

Many projects require collaborations that involve researchers from multiple institutions. One institution takes the lead and receives the award and then passes on a portion of the work to collaborating researchers by issuing subaward agreements to their institutions. As the lead institution, the pass-through entity (PTE) takes on the role of sponsor to the collaborating institutions. Consequently, PTEs must have the processes, procedures, and internal controls to manage the issuance of subaward agreements and amendments; review, approve and pay subrecipient invoices; and monitor the progress of work performed by subawardees.

Once the PTE determines that a subaward is the appropriate method for working with the collaborating organization, the PTE verifies the subrecipient's entity information in the System for Award Management (SAM), conducts other compliance checks to ensure the entity is not restricted from doing business with the federal government, performs a risk assessment, and requests from the subawardee the information needed to prepare the agreement and complete Federal Funding Accountability and Transparency Act (FFATA) reporting.

The risk assessment is used to determine the monitoring that the PTE will incorporate into the agreement and perform for that subrecipient. Factors that are used to assess a subrecipient's risk include prior experience with the organization; the results of audits, including single audits in compliance with the Uniform Guidance; the type of entity and whether it is foreign or domestic; and the sophistication of its financial management systems. As the level of assessed risk increases, so does the level of monitoring that is required.

Monitoring activities are designed to ensure the subrecipient is complying with the terms and conditions of the award and performing the scope of work. At a minimum, the PTE must verify the subrecipient's audits and review the financial and performance reports it submits. If additional monitoring is deemed necessary, the PTE has a spectrum of options available, from requiring the attachment of supporting documentation for every invoice to conducting a comprehensive site visit.

Subaward agreements flow down the terms and conditions of the prime award and detail the reporting and invoicing requirements, scope of work, budget, and budget justification. The Federal Demonstration Partnership (FDP) maintains a set of standard templates that many universities use. Agreements are issued at the beginning of an award and modified as required during the period of performance through amendments. Two of the most common reasons for amending subaward agreements are to issue additional funding and to extend the period of performance.

Subaward agreements set the frequency and timing of financial reports or invoices that are required. When a subrecipient submits an invoice for payment, the PTE reviews the invoice to ensure it complies with the terms and conditions of the award and the work being performed. PIs should review invoices and certify that the costs are reasonable for the work performed by the subrecipient. Departmental administrators support the PI by reviewing the details of the invoice, including the invoice period, current and cumulative costs, and the types of costs charged, to ensure they are appropriate and allowable. Invoices should not be submitted to the finance office for payment until the review is complete and approval has been received.

The PTE must ensure the final invoice is received from the subrecipient in time to process it before the final financial report is due to the sponsor. For instance, when the prime award requires submission of the final financial report within 90 days of the end of the award, the PTE should require subrecipients to submit final invoices within 60 days of the award end date so that the PTE has 30 days to prepare and submit the financial report to the sponsor. Tighter deadlines will make it difficult for either organization to comply with the requirements.

REPORTING OR DELIVERABLES

Sponsors require reports or deliverables in return for funding projects. Noncompliance is taken very seriously, as it may impact future funding. For example, new funding increments may not be released until reports are up-to-date and accepted. In addition, sponsors such as the NSF will not award a new grant if a PI has an overdue report on an award.

Sponsors establish the frequency and due dates for required reports in their guidelines and award documents. The most common frequency for financial and progress reports is annual. Other reports may be required throughout the life of an award or at the end of it. Generally, reports are due 45, 60, 90 or 120 days after the end of the award or budget period. Sponsors usually require a group of final reports at the end of an award, such as the final invoice, financial report, progress report, and invention statement.

The university should clearly define the roles and responsibilities for meeting these requirements. Generally, the sponsored programs office is responsible for preparing and submitting financial reports and invoices, cash management, and assisting with the submission of progress reports. PIs, with the support of department administrators, are responsible for preparing technical or progress reports and other scientific deliverables, reviewing the financial reports, and documenting cost share. The sponsored programs office may involve the dean’s office when technical reports are not submitted or deliverables are not accepted by the sponsor. PIs and the sponsored programs office collaborate on the preparation and submission of other reports that may be required.

FINANCIAL REPORTING

The financial report for federal grants is *Standard Form (SF) 425 - Federal Financial Report (FFR)*. The financial information reported is cumulative through the period covered by the report and amounts are shown in aggregate—no detail is provided. The SF 425 is divided into five sections: federal cash, federal expenditures and unobligated balance, recipient share, program income, and indirect expense.

Federal agencies may require grantees to complete the cash section of the FFR on a quarterly basis. This is separate from reporting on expenditures, cost share, program income, and indirect expense which, is often done annually. When awards are funded incrementally, the federal agency may not issue the next year of funding until the annual FFR has been submitted and approved. Therefore, it is critical to submit these reports on time.

Other sponsors may require more detailed financial reports, such as a comparison of budget-to-actual expenses by budget category for the current period and cumulatively. It is important for the grantee to understand and comply with the sponsor's requirements.

TECHNICAL OR PROGRESS REPORTS

Technical or progress reports, prepared by the PI, provide the sponsor with information regarding scientific progress toward the aims, objectives, and tasks specified in the award documents. For some federal awards, including NIH, in addition to supplying technical information, the Research Performance Progress Report (RPPR) requires grantees to report on the estimated unobligated balance. If the estimate is greater than 25% of the approved budget for the reporting period, the grantee is required to provide an explanation and a plan for the use of the funds in the next budget period. The sponsored programs office should work with the PI and department administrator to ensure the estimate is accurate.

OTHER REPORTS

Invention Statements: Federal awards require grantees to report in the federal iEdison system any inventions conceived or reduced to practice during the project. Additionally, grantees are required to submit final invention statements, which summarize the inventions made during the award or confirm there were no inventions. Sponsors cross-check the information reported in iEdison with what is reported in the invention statement and require grantees to correct the forms when the information does not match. Other sponsors may have reporting requirements for inventions. The sponsored programs office works with the PI and the PI's department, and the university technology transfer office to ensure accurate reports are submitted.

FFATA Reporting: Sponsors may require other reports. For example, FFATA reporting is applicable to prime grant recipients that issue subawards valued at more than $25,000 under a federal award. Revisions to the Uniform Guidance effective November 12, 2020 increased the threshold to $30,000. Once the level of funding awarded to a subrecipient crosses the threshold, the prime recipient is required to enter information about the subawardee and the award in the FFATA Subaward Reporting System (FSRS). The information is made available to the public on USAspending.gov. The sponsored programs office is responsible for submitting these reports.

Miscellaneous Reports: Some federal contracts require Small Business Contracting Plan reporting or Service Contract Reporting. The former must be submitted using the electronic Subcontract Reporting System (eSRS) for all periods of the project, whether or not there is an active subcontract during the reporting period. The latter is reported in SAM.gov. Post-award administrators should become familiar with the administrative requirements of the award to see if these or any other types of specialized reports are required. Finally, the federal government may require an equipment report, which identifies all equipment costing $5,000 or more that was purchased with the grant funds. The sponsored programs or finance office is responsible for preparing and submitting these reports.

Managing Money Matters and Closing Awards

CASH OR REVENUE MANAGEMENT

Award documents provide payment information, including terms and schedules that grant recipients need to determine how they will be paid. Sponsors have several options for dispersing cash to grant recipients. First, they may send the money with the award or after the agreement is signed. This is often the case for grants from private foundations. Second, sponsors may send the money in installments based on a predetermined schedule that is identified in the award documents; such is the case for fixed-price awards, where the payment schedule may be based on tasks completed or the budget period of an award. Third, sponsors may require grant recipients to seek reimbursement for expenses incurred and paid by drawing down funds from a sponsor system; this is the most common way that federal agencies reimburse awardees. Fourth, sponsors may require award recipients to send invoices to seek reimbursement for costs incurred and paid; this payment method is most often used by state agencies and other non-federal sponsors. Subrecipients also use this method to bill PTEs.

Effective financial management systems require universities to monitor their accounts receivable and follow up with sponsors when payment for submitted invoices is not received, cash draws requested in sponsor systems are not approved, and scheduled payments are not received per the contract terms. Universities should have procedures in place to minimize the time between the expenditure of grant funds and the collection of cash in addition to minimizing the amount of accounts receivable that is uncollected and therefore must be written off as a bad debt.

The frequency with which organizations draw cash from federal sponsor systems is determined by the organization's needs. The timing can range from quarterly for small organizations with few awards and sufficient working capital to multiple times a month for large research universities that expend millions of dollars each year on research.

PROGRAM INCOME

The Uniform Guidance (200.1) defines program income as the gross income earned by an award recipient as a result of the activities of a federal award during the period of performance. For example, the fees charged for the use of equipment are considered program income. Sponsors provide guidance on what is considered program income, how it can be used, and how it should be reported. Universities usually treat it as an addition to the award and use it for the purposes of the award. Some sponsors treat program income as a reduction to the award or allow it to be used to meet cost-sharing commitments. Program income earned after the award ends is not subject to sponsor rules or regulations. Detailed information can be found in 200.307 of the Uniform Guidance.

CLOSEOUT AND RETENTION

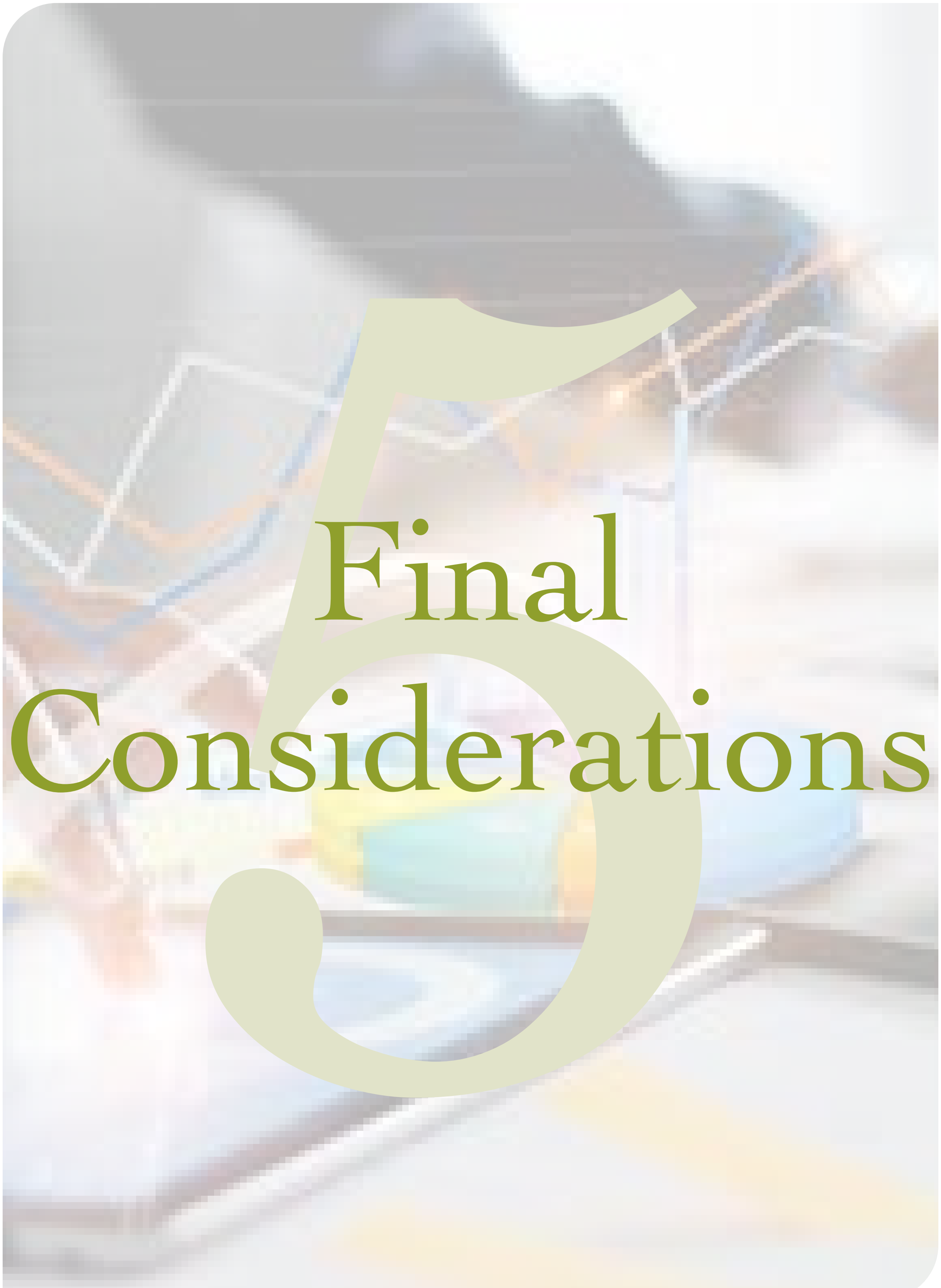
While closing out an award occurs after the award ends, post-award administrators should work with PIs well before the end-date of a project to ensure the close-out process will run smoothly. By monitoring the award and communicating with the PI regularly, the post-award administrator minimizes the potential for surprises, such as unanticipated last-minute expenses or requests that may be deemed questionable, such as attempts to use up the remaining funds.

Closing out an award begins soon after it ends. Although sponsors and award recipients go through their own processes for closing out awards, both verify that:

- All reports have been submitted and accepted (e.g., final financial, progress, invention statement)
- Cash has been drawn or final payment received

According to the 2014 Uniform Guidance (200.343), all reports must be submitted no later than 90 days after the end date of an award. However, agencies that implemented the Research Terms and Conditions (RTC) have extended the due date to 120 days after the award ends. Updates to the Uniform Guidance effective November 12, 2020 changed the due date to 120 days after the end date of the award (200.344). Other sponsors may have different reporting requirements as documented in the award terms and conditions. Additionally, final reports for subawards have earlier deadlines in order for the PTE to meet its reporting deadlines.

Universities typically use a checklist of items when closing out an award. PI's, department administrators, and the sponsored programs office work together to ensure only appropriate expenses are charged to the grant account, all required reports are submitted to the sponsor, any residual balance is transferred (if applicable), encumbrances for salaries or other items are removed from the account, all documents are filed, the grant account is closed in the electronic system, and the grant records are retained according to institutional or sponsor policy. It is critical to maintain complete and accurate grant files, because auditors may request information related to an award long after it has closed.



5 Final Considerations

The post-award administrator is critical to the research administration enterprise. By introducing critical areas of post-award financial administration, this publication is designed to help those who are new to the profession, as well as administrators who have experience in other areas to navigate its complexities. Knowledge of these areas coupled with effective communication between PIs, colleagues, and others across the institution leads to the successful management of sponsored programs activities. This publication concludes by focusing on post-award administration for predominately undergraduate institutions (PUIs) and tools for addressing the questions that arise for most post-award administrators.

Special Consideration for Predominately Undergraduate Institutions

Post-award management of sponsored projects encompasses project implementation as well as financial and regulatory compliance. It is inherently complex. Large, research-intensive institutions staff multiple offices to manage the myriad regulatory areas that accompany federal grants. The institution that receives $500,000 per year in funding must comply with the same regulatory requirements as the university that receives $1 billion, but without the personnel and other resources. Commonly referred to as PUIs, these colleges and universities vary widely. Some receive tens of millions of dollars in sponsored programs funding a year while others receive less than one million. Many do not have departmental administrators. Some may only have a one or two-person sponsored programs office, charged primarily with assisting faculty members in securing external funding, and limited support for financial management located in the university finance office. Larger institutions with more funding may have a larger sponsored programs office, with post-award financial support situated in that office or the finance area.

It is not surprising then that post-award administration presents special challenges for the PUI. Often, the institutional emphasis around creating a sponsored programs office is on pre-award; that is, on getting the grant. For the smallest institutions, financial management of awards is folded into the work of the finance office, where grant duties may comprise only a quarter or a third of an accountant's workload and the work of grants management may not be understood or fully appreciated by others in the office. Because these accountants are not immersed in the world of sponsored projects, they may not see themselves as research administrators and neither do their supervisors. Consequently, professional development opportunities specific to research administration may be scant, but should be encouraged, as they are essential for the success of the accountant straddling research administration and more traditional accounting duties.

At these institutions, the sponsored programs office is responsible for developing much of the infrastructure to support research administration, and duties may extend to oversight of post-award non-financial compliance areas such as research with human subjects and animal subjects. Furthermore, irrespective of the amount of funding and size of the PUI, it is essential to build the financial infrastructure required to successfully manage awards and comply with federal administrative and audit requirements. Post-award financial administrators provide valuable support to PIs by helping them understand the regulations, terms and conditions of their awards, and institutional systems and processes.

Additionally, seeking out partners across campus who may have a shared interest in particular areas of post-award management and project implementation will help shape the infrastructure and improve the customer service provided to PIs. Implementation of sponsored projects involves multiple offices, from human resources to accounts payable, to housing and others; therefore, working with these offices to help facilitate the work of individual projects is critical.

Working at a PUI has tremendous opportunities for the research administrator. Part of this is the opportunity to influence the overall sponsored research agenda in ways that are not possible for many post-award administrators in complex research universities. The sponsored programs administrator often has a strong voice on campus and should be an advocate for the entire spectrum of activities needed to manage sponsored programs. This includes ensuring that other offices and leadership understand the potential risks of an insufficient infrastructure for post-award management. This could help build institutional support that will not only enhance compliance, but also will support the campus climate for the conduct of sponsored programs, which in turn can help to build the institution's portfolio of funded projects. The research administrator at a PUI should evaluate risk across compliance areas to determine where efforts are best placed. The National Council of University Research Administrators (NCURA) *Regulation and Compliance Compendium* is a helpful guide that provides information on myriad regulations that apply to sponsored projects. In addition, some institutions have developed risk matrices that are used to assess and prioritize potential risk areas.

Most importantly, it is essential to build a strong partnership between pre- and post-award administrators and to take advantage of professional networks. Sharing information can go a long way toward building strong collaborative relationships while enhancing institutional compliance. Research administrators with differing perspectives who work synergistically are able to provide a seamless experience for the PI from proposal submission to award management.

Research administrators are, by nature, a collegial group willing to share information and resources with their colleagues. Networking with others in research administration opens the door to a wealth of information that can be a critical lifeline to accountants and sponsored programs personnel at small PUIs. Although effective communication is critical for all grant recipients, it is especially critical for research administrators at PUIs.

Navigating Complex Questions

It is not uncommon for research administrators to be asked complex questions where the answer is not readily apparent. This is particularly true for those who are new to the profession, and it can be overwhelming. It also can be challenging for experienced administrators, because there is not always a clear answer. "It depends" is the beginning of many responses, because the regulatory environment is complex and includes gray areas. The key is to know where to look for information, how to analyze the data, and to become comfortable making judgement calls. Below we offer resources to help research administrators think through these questions and gain confidence in their abilities.

FACTORS TO CONSIDER

Notice of Award or Agreement: The first place to look is the notice of award, contract, or agreement. These documents contain critical information, including references to laws, regulations, and policies which may not be included in their entirety. Administrators must become adept at following the trail of references to the source documents, understanding the content, and applying the information to specific awards. Agreements also contain terms and conditions that are specific to the award, such as requiring prior approval for carryover. Even if these terms are easy to find in the document, they may be complex and difficult to understand. Therefore, it may be helpful to consult with the person who negotiated the agreement in order to understand the intent of certain clauses.

Sponsor Guidance: Federal agencies and other sponsors publish policy guidance to help grant recipients understand how they operate. For example, NIH publishes the Grants Policy Statement (GPS), NSF issues the Proposal and Award Policies and Procedures Guide (PAPPG), and the Department of Education publishes the Education Department General Administrative Regulations (EDGAR). Sponsor handbooks provide detailed information on how to interpret policy and apply it to awards they issue. Post-award administrators rely heavily on such guidance.

Federal RTCs: The Federal RTCs are posted on the NSF Research Terms and Conditions website. They implement the Uniform Guidance, provide clarification, and include several resources that can be used to answer questions such as the Prior Approval Matrix, Subaward Requirements Matrix, and National Policy Requirements Matrix. The RTCs have been adopted by nine federal agencies, including NIH, NSF, NASA, and EPA. Other agencies, such as the DOD, have adopted their own agency-specific terms and conditions.

Funding Opportunity Announcement (FOA): FOAs are a good place to find program specific guidelines, including information about what is expected, required, allowable, and unallowable. Although proposals must comply with the requirements in the FOA, compliance doesn't end there, because it is incorporated by reference in the award agreement. Consequently, the FOA is a valuable resource for post-award administrators. FOAs may be referred to by other names such as Notice of Funding Opportunity (NOFO), Request for Proposals (RFP), Broad Agency Announcement (BAA), Program Announcement (PA), and Request for Applications (RFA).

Federal Regulations: Federal grants and cooperative agreements are governed by the Uniform Guidance while federal contracts are governed by the Federal Acquisition Regulation (FAR). Both sets of regulations are published in the CFR. Although universities deal with the Uniform Guidance more frequently, when questions arise, it is essential to check the terms and conditions of the award to determine which regulations are applicable.

Websites: The vast majority of sponsors publish information regarding award management on their websites. The frequently asked questions (FAQs) often found on these websites can be extremely helpful when looking for answers to questions that might not be clearly addressed in policy guidance. Universities also publish comprehensive information related to the management of sponsored projects on their public websites and internal portals. These resources specify an institution's processes and procedures, as well as assigned roles and responsibilities. Since research administration is a very collaborative profession, searching the public websites of other universities can be a good way to learn what other institutions are doing.

Training: Research administration is a profession that offers a variety of opportunities for people to advance their knowledge and grow as professionals. Many universities support employee attendance at conferences, workshops, and courses offered by professional organizations such as:

- Council on Governmental Relations (COGR)
- Federal Demonstration Partnership (FDP)
- National Council of University Research Administrators (NCURA)

Additionally, sponsors deliver workshops and seminars, universities provide their own internal training programs, administrators may earn professional credentials, and several universities offer a master's degree in research administration. The collegiality of the field, opportunities for professional growth, and the ability to contribute to the research enterprise lead to vibrant, fulfilling and successful careers that benefit society.

Resources

Federal Regulations, Terms and Conditions, and Agency-Specific Guidance

- 2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)
- CFR Title 48 - Federal Acquisition Regulation (FAR)
- Fly America Act
- Research Terms and Conditions:
  - Research Terms and Conditions (RTC)
  - RTC Appendix A Prior Approval Matrix
  - RTC Appendix B Subaward Requirements
  - RTC Appendix C National Policy Requirements
- Agency-Specific Guidance:
  - Department of Homeland Security (DHS)
  - Department of Commerce (DOC)
  - Department of Energy (DOE)
  - Department of Health and Human Services/National Institutes of Health (DHHS/NIH)
  - National Aeronautics and Space Administration (NASA)
  - National Science Foundation (NSF)
  - U.S. Department of Agriculture/National Institute of Food and Agriculture (USDA/NIFA)

Federal Agency Policy Guidance

- Department of Education: Education Department General Administrative Regulations (EDGAR)
- Department of Health and Human Services: HHS Grants Policy Statement (GPS)
- National Institutes of Health: NIH Grants Policy Statement (GPS)
- National Science Foundation: Proposal and Award Policies and Procedures Guide (PAPPG)

Federal Agency Grant Systems

- Bureau of the Fiscal Service: Automated Standard Application for Payments (ASAP)
- Department of Agriculture: ezFedGrants (eFG) Grants and Agreements System
- Department of Commerce: Grants Online
- Department of Defense: iRAPT – Invoicing, Receipt, Acceptance and Property Transfer (formerly Wide Area Work Flow)
- Department of Education: G5
- Department of Energy: Industry Interactive Procurement System (IIPS)
- Department of Health and Human Services: GrantSolutions
- Department of Health and Human Services: Payment Management System (PMS)
- Department of Justice: Grants Management System (eGMS)
- Department of Justice: Grant Payment Request System (GPRS)

- Department of State: State Assistance Management System (SAMS Domestic)
- Department of Transportation: Delphi eInvoicing System
- Electronic Subcontracting Reporting System (eSRS)
- Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS)
- Federal Procurement Data System (FPDS)
- General Services Administration: System for Award Management (SAM)
- Government Acquisition & Grants Portal: FedConnect
- Health Resources and Services Administration (HRSA): Electronic Handbooks (EHB)
- National Institutes of Health: eRA Commons
- National Institutes of Health: iEdison
- National Science Foundation: Research.gov
- U.S. Census Bureau: Federal Audit Clearinghouse
- USA Spending.gov

Professional Organizations

- National Council of University Research Administrators (NCURA)
  - *Sponsored Research Administration: A Guide to Effective Strategies and Recommended Practices*
  - *Regulation and Compliance Compendium*
  - Online and print publications
  - Webinars, conferences, workshops
- Research Administrators Certification Council
  - Certified Research Administrator (CRA)
  - Certified Financial Research Administrator (CFRA)
  - Certified Pre-Award Research Administrator (CPRA)

Other Organizations

- Committee of Sponsoring Organizations of the Treadway Commission (COSO)
- Council on Governmental Relations (COGR)
- Federal Demonstration Partnership (FDP)
- National Association of College and University Business Officers (NACUBO)
- Standards for Internal Control in the Federal Government (the “Green Book”)

Other Resources

- National Archives: Federal Register
- Office of Management and Budget (OMB)
- National Research Council report: Furthering America’s Research Enterprise
- Research Administration and Management by Elliott C. Kulakowski & Lynne U. Chronister
- Science the Endless Frontier: A Report to the President by Vannevar Bush

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