

**POLICY TITLE: Sponsored Program Post Award Administration**

**EFFECTIVE DATE: April 21, 2021**

**PURPOSE:** The purpose of this document is to provide policies relating to the management and administration of grants and contracts after they have been awarded. This activity includes but is not limited to expense and budget monitoring, budget modifications after the award has been granted, filing of financial reports with the sponsor, personnel changes, revisions to work plans or objectives, requests for funding extension, assigning the fund and project codes, entering the budget, and monitoring grant expenditures for compliance with sponsor agency requirements, sponsor agency invoicing.

**PRINCIPLES OF COMPLIANCE:** The guidance below is used to ensure programmatic compliance with sponsor agency requirements, University policies, federal regulations, state, and other relevant laws.

**Federal:**

**2 CFR 200** - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

***National Institutes of Health (NIH)*** - Grants Policy Statement

***National Science Foundation (NSF)*** - Proposal and Award Policies and Procedures Guide (PAPPG)

**US Department of Education (DEd)** - EDGAR

**State:**

***State Administration Manual (SAM)*** – Chapter 900 Grants

**CSU:**

***Integrated CSU Administrative Manual (ICSUAM)*** - Section 11000 Sponsored Programs Administration

**DEFINITIONS:**

- a. **Conflict of Interest:** *A conflict of interest occurs when a PI or any other faculty or staff who is participating in sponsored activity is in position to derive a personal benefit from operating in their capacity. A conflict of interest exists if certain outside business or other interest may adversely affect motivation or performance.*
- b. **Cost Accounting Standards (CAS):** Cost Accounting Standards (CAS) is used to create uniformity and consistency in the cost accounting practices governing the measurement, assignment, and allocation of costs to contracts with the United States.
- c. **Direct Costs:** Costs that can be easily and accurately identified. Examples of direct costs are salaries, fringe benefits, travel, supplies, equipment, telephone, student scholarships and stipends, printing, postage, etc.
- d. **Generally Accepted Accounting Principles (GAAP):** Generally Accepted Accounting Principles (GAAP) is used to provide clarity of financial information by using a set of authoritative standards to record and report accounting information.
- e. **Grant Award Notice (GAN):** This is a legal document that indicates that an award has been made. This notice provides the amount of Federal funds authorized, budget period, conditions of the grant award, etc.
- f. **Indirect Costs (F&A):** These costs are incurred by the University in support of sponsored programs and are also known as indirect costs or overhead costs related to administrative support and facility use/maintenance. These costs differ from direct costs in that it is difficult and impractical to identify and attribute them on an individual project basis. In the case of sponsored projects, uniform rates are established through negotiation with the federal government and are verified in government audits. Examples of the types of costs charged through uniform rates are certain administrative costs and Sponsored Programs Administration-related costs such as utilities and maintenance.
- g. **Memorandum of Understanding or Agreement (MOU):** *A non-binding type of agreement between two or more parties, outlining the terms and details of an understanding, including each parties' requirements and responsibilities. An MOU is often the first step in the formation of a formal contract*

- h. **No-Cost Extension:** Additional time approved by the sponsor beyond the original project end date to complete the proposed scope of work.
- i. **Principal Investigator or Program Director (PI):** The individual responsible for ensuring compliance with the academic, scientific, technical, ethical, financial, and administrative aspects, and for day-to-day management of the sponsored program or grant activity.
- j. **Sponsor:** The party paying for the services or other economic benefit under a contract or providing the financial contribution for a project or activity under a grant.
- k. **Sponsored activity/program:** All work performed under grants or contracts funded by non-CSU funding sources (i.e. federal, state, local, non-governmental entity).
- l. **Subcontract:** A subcontract is an agreement issued under a larger contract, agreement, or grant that authorizes a portion of the research or substantive effort to be performed by another organization. The subcontract document outlines the rights and responsibilities of each party. The subcontract also ensures that each institution knows its respective role, the budget is adequate to support the work, and that someone authorized to sign on behalf of the subcontracting organization has endorsed the subcontract proposal. (2 CFR 200.331 – 332)

**POLICY:** |

**I. Overview**

Sponsored program activity is defined as research, public service, and educationally related grant or contract projects, whether solicited or unsolicited, which are either submitted to or received from federal, state, municipal, or county agencies; public or private corporations; and private foundations or individuals. Per ICSUAM 11000, the University President is responsible for ensuring that the University and the Auxiliary operate in conformity with applicable law and the CSU's and campus' policies when proposing and administering sponsored programs. When such sponsored program proposals or awards provide funding administered by the university or its auxiliaries, use of University name, facilities, or personnel, or endorsement by the University, approval is required by the President or his or her designee. If a given sponsored program contract or grant contains terms and conditions that are not in conflict with but are more

restrictive than those provided in the CSU and/or campus policy, the more restrictive terms and conditions of the contract or grant shall prevail. Prior to the preparation of a formal grant or contract proposal, prospective project directors/principal investigators (PI) must consult with or advise their department chairs, immediate supervisor, and dean about the proposal and the impact (i.e. budget, cost-sharing, etc.) it may have on the department and/or school.

## **II. Financial Conflict of Interest Disclosure**

According to the CSU Conflict of Interest policy referenced in HR 2015-05 Memo dated February 25, 2015, "employees with principal (PIs) responsibility for a research project funded or supported, in whole or in part, by a contract or grant (or other funds earmarked by the donor for a specific research project or for a specific researcher) from a nongovernmental entity, shall be designated employees subject to the disclosure and disqualification requirements of the CSU Conflict of Interest Code. The document is located at [http://www.csub.edu/bas/hr/files/COI\\_Files/HR2015-05.pdf](http://www.csub.edu/bas/hr/files/COI_Files/HR2015-05.pdf) for further information. ICSUAM 11010.02 Financial Conflict of Interest for Investigators revised September 1, 2018 also applies as it relates to conflicts of interest.

Per ICSUAM 11010.02 Financial Conflict of Interest for Investigators, the campus President or designee is responsible for the compliance with federal, state, and CSU policies regarding the disclosure, filing, and resolution of financial conflicts of interest related to the University's sponsored activity. This compliance includes requirements specified by the following:

- a. 2 CFR 200 and any sponsored agreement requirements
- b. National Science Foundation (NSF)
- c. Public Health Services (PHS) agencies (i.e. National Institute of Health (NIH))
- d. Fair Political Practices Commission (FPPC)

No grant or award will be set up or funds expended before the resolution of any disclosed conflict of interest.

## **A. Federal Requirements for Financial Conflict of Interest**

PIs applying to federal agencies (i.e. NIH, NSF, DEd) must complete the Federal Disclosure Form to disclose any significant financial interest. This disclosure is required to be completed annually during the life of the sponsored activity and within 30 days of discovering or acquiring a new significant financial interest. CSUB, Auxiliary for Sponsored Programs Administration requires the use of the Disclosure of Financial Interests forms for all Federal grant submission.

Both NSF and PHS have their own conflict and interest policy and disclosure requirement. These disclosure requirements must be considered when completing the Federal Disclosure Form. The link to these disclosure requirements can be located:

*NSF disclosure requirements:*

[https://www.nsf.gov/pubs/policydocs/pappg20\\_1/pappg\\_9.jsp](https://www.nsf.gov/pubs/policydocs/pappg20_1/pappg_9.jsp)

*PHS disclosure requirements:*

[https://grants.nih.gov/grants/compliance/42\\_CFR\\_50\\_Subpart\\_F.htm](https://grants.nih.gov/grants/compliance/42_CFR_50_Subpart_F.htm)

The minimal disclosure requirement regarding federal sponsored activity is as follows:

- 1) PIs and key personnel are required to submit a disclosure statement prior to proposal submission and every year during the life of the grant or contract, unless disclosure is triggered by another event prior to an annual disclosure.

2) PIs and key personnel are required to complete financial conflict of interest training prior to engaging in research related to any PHS-funded grant or contract and every four (4) years after award for the life of the grant or contract. CITI training modules can be accessed at <https://www.csub.edu/grasp/research%20compliance/irb/HSPT/index.html>. After training is completed, the University's Research Compliance Officer receives a copy of the certification. CITI retains a permanent copy of the training certificate on record.

There are some non-governmental agencies that have adopted the PHS financial conflict of interest policy. A list of these agencies can be found: <http://thefdp.org/default/fcoi-clearinghouse/fcoi-agencies/>.

## **B. Non-Federal requirements for Financial Conflict of Interest**

Per California regulation, PIs requesting funds from state, county, and city governments are exempt from filing conflict of interest forms. A list of exempt sponsors are located at the following website: <https://www.fppc.ca.gov/content/dam/fppc/NS-Documents/LegalDiv/Regulations/Index/Chapter7/Article3/18755.pdf>.

The CSU Office of the Chancellor requires that PIs requesting funding from state, county, and city governments and non-governmental entities (i.e. nonexempt non-government sources) complete Form 700-U Statement of Economic Interests for Principal Investigators and required conflict of interest/ethics training every two years. In addition, PIs must follow California Code of Regulations (CCR) 2 CCR 18755 require that:

(1) PIs and/or key personnel are required to submit a disclosure statement of economic interests (Form 700U) as part of the pre-award process prior to proposal submission. The statement shall include reportable investments in and positions with the sponsor as of the date of the offer of funding, and income and gifts received from the sponsor within the 12 months prior to the date of the offer. (After the award is granted and processed, Form 700U is reviewed by Post Award to determine if there are any updates to the PI's conflict of interest.)

(2) PIs and/or key personnel must file Form 700-U within 30 days after funding is renewed and shall disclose reportable investments, income and business positions held or received during the period between the date the initial statement was filed and the date the funding for the project was renewed.

(3) CSU ethics training must be completed within six (6) months of receiving the grant or contract. Subsequent training is required at least once within each two calendar-year period that the grant or contract is active. This regulation is available on FPPC's website: <https://www.fppc.ca.gov/the-law/fppc-regulations/regulations-index.html>.

Additional information regarding the requirements of the 700-U can be located at [http://www.csub.edu/bas/hr/Conflict\\_of\\_Interest/index.html](http://www.csub.edu/bas/hr/Conflict_of_Interest/index.html).

### **C. Other disclosures**

In addition, California State University Chancellor's Office HR 2004-18 nepotism policy applies to the employees of sponsored programs. This policy is to ensure that there will be no conflict of interest regarding any personnel action.

### **D. Areas of responsibility**

Pre-Award is responsible for coordinating and initiating the financial conflict of interest disclosure at the time of proposal submission. Post Award is responsible for coordinating the update of this information at award set up, based on grant requirement, or more frequently as new financial interests become known during the life of the award. The Research Compliance unit is responsible for obtaining certificate/confirmation of conflict of interest and/or ethics training confirmation.

## **III. Sponsored Activity (Grant) Expenditures**

There are specific guidelines for expenditures charged to funds generated by sponsored or restricted funds awarded through grants, contracts, cooperative agreements, and other agreements. Uniform Guidance (UG) 2 CFR Section 200 is the main governing rule as it relates to such expenditures. In addition, expenses must be consistent with the CSU and the University's overall policies and procedures. In general, grant expenditures must be allowable, allocable, and reasonable under all governing rules. All grant related expenses must be approved and/or certified by the PI.

### **A. Allowability**

An expense is allowable if it is permissible under the grant, contract, and any other agreement. 2 CFR 200.403 define the factors of expense allowability as:

1. Expenses are necessary and reasonable for the performance of the award.
2. Expenses are adequately documented (i.e. invoice for service, contracts, etc.).
3. Expenses are consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.

4. Be determined in accordance with generally accepted accounting principles (GAAP), except for state and local governments and Indian Tribes.
5. Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.

#### **B. Reasonableness**

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. 2 CFR 200.400 defines expense reasonableness as:

1. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.
2. The restraints of requirement imposed by such factors as: sound business practices, arm's length transaction, Federal, state, local, tribal and other laws, and terms and conditions of the Federal award.
3. Market prices for comparable goods or services for the geographic area.
4. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable students or membership, the public at large, and the Federal government.
5. Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's costs.

#### **C. Allocability**

An allocable expense is one that can be assigned or charged to one or more activities based on the benefits received or other such determination. 2 CFR 200.405 defines allocability as:

1. Chargeable or assignable to the activity in accordance with relative benefits received.
  - a. It has been incurred specifically for the Federal award.



- b. Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods.
  - c. It is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.
- 2. All activities which benefit from the non-Federal entity's indirect (F&A) cost, including unallowable activities and donated services by the non-Federal entity or third parties. This includes an appropriate allocation of indirect costs incurred by the University.
- 3. Any cost allocable to a Federal award under the principles provided may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, etc.
- 4. If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a Federal award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.
- 5. If the contract is subject to Cost Accounting Standards (CAS), the allocation of costs must be pursuant to these standard.

#### **IV. Hiring of Grant Personnel**

The University's Human Resources Department is responsible for managing all resources related to employees. Only Human Resources has the authority to hire, appoint, negotiate pay, discipline, discharge, etc. on behalf of the University and the Auxiliary. The PI must coordinate with human resources regarding the hiring process on any grant/sponsored activities.

Human resources coordinate all hiring via PeopleAdmin. After a candidate has been selected, the hire authorization must be routed to Sponsored Program Post Award prior to submitting to the academic budget analyst. Sponsored Program Post Award will review the grant/sponsored activity budget and position description to verify that the hire is in line with the grant award notice (GAN). After this step is completed, the hire authorization will be forwarded to the assigned academic budget analyst for approval to be sent to human resources to complete hiring. No individual will be hired on a grant without the verification of the Post Award.

#### **V. Time and Effort Certification**

Under 2 CFR 200.430 and 2 CFR 200.431, as it relates to sponsored program activity, the University is required to comply with time and effort certification principles. As a condition to receive federal funding, the University is required to maintain and certify the percentage of time that employees (i.e. faculty, staff) devote to federally-funded sponsored projects. This compensation is not necessarily limited to wages and salaries but may include fringe benefits. The certification of time and effort occurs at the end of the Fall and Spring semesters. Student and intermittent hourly employees are not required to complete effort certification because their work is certified when the individual complete his or her time sheet. The Sponsored Program Post Award team is responsible for monitoring and tracking all sponsored project activity direct time, release time, additional employment (overload) time, and cost-share time as well as the employee's University effort (if any). The University effort must not exceed 125%.

## **VI. Equipment and Property Management**

The University and 2 CFR 200.12 defines a capital asset as a tangible or intangible asset having a useful life of one year or more and an t a unit or aggregate acquisition cost of \$5,000 or more. Additional definitions and guidelines regarding capital assets can be located at 2 CFR 200.2, 12, 13, 48, and 89. According to 2 CFR 200.407 and 2 CFR 200.439, capital expenditures for general purpose equipment, buildings, and land are unallowable without the prior written approval of the Federal awarding agency. Equipment and electronic devices (i.e. laptops, computers, video equipment) purchased with grant/sponsored activity funds can only be used for authorized project purposes.

### **A. Equipment and construction related expenditures**

Equipment purchases require specific analysis by Sponsored Programs Post Award to verify funding and approval by the agency sponsor. As a result, all capital assets purchased with grant/sponsored activity funding must be reviewed and approved by Sponsored Program Post Award prior to the submission of a purchase requisition to Procurement. Computers or other sensitive equipment must be evaluated and purchased using the Information Technology department to ensure compliance with data security. All construction related projects must have written pre-approval. In addition, any pre-construction funding must be pre-approved by the Provost and Vice President Business Administrative Services/Chief Financial Officer.

### **B. Equipment Tracking, Maintenance, and Disposition**

The University requires that all capital equipment, including electronic devices, be tracked via IT computerized property inventory system maintained by the University's Receiving department. Each piece of equipment is assigned a bar code (serial number) for tracking purposes. This bar code identifies and tracks the description, acquisition cost, and location/department of the equipment. If the equipment is portable (e.g., a laptop) and will be used by different employees or students, the PI must establish and maintain a tracking system for checking the property in and out of possession. On occasion, property listings are sent to PIs to verify that the listings are correct and to make notations of any changes or discrepancies.

The PI is responsible for keeping the equipment in good condition and for establishing property maintenance procedures based on manuals and instructions furnished by manufacturers. In the absence of such instructions, the PI should establish a maintenance program based on experience and judgment.

Whenever there are changes in property such as: location, damage, theft (police report must be attached), loss, fabrication, loan, or receipt of government furnished property, the Receiving department must be notified using the Property Inventory Modification Request. In addition, the Property Inventory Modification form must also be completed to request the transfer or disposal of equipment. Sponsored Programs Post Award is responsible for ensuring the disposal or transfer of equipment is consistent with the sponsoring agency guidelines.

#### **VII. Cost-Sharing (“Matching” or “In-kind”)**

“Cost-Sharing,” “Matching,” or “In-Kind” contributions are defined as the portion of the cost of a grant/sponsored project that is borne by the University as a specific contribution to a project. These contributions can be either direct or indirect costs. Cost sharing can be voluntary or mandatory, meaning required by means of a statute or law or by sponsor conditions. The University and Auxiliary for Sponsored Programs Administration do not encourage the use of voluntary cost share. All matching contributions, both cash and in-kind, must adhere to the following criteria according to 2 CFR 200.306:

- a. Are verifiable from the recipient's records.
- b. Are not included as contributions for any other federally assisted project or program.
- c. Are necessary and reasonable for proper and efficient completion of the project or program objectives.
- d. Are allowable under the applicable cost principles or other sponsor regulations if the sponsor is non-federal.
- e. Are not paid by the federal government under another award, except where authorized by federal statute to be used for cost sharing or matching.
- f. Are provided for in the approved budget when required by the sponsoring agency.

Cost sharing commitments must be approved during the proposal stage by the following: Department Chair, Dean; Director, Sponsored Programs Development, Associate Vice President for Grants, Research, and Sponsored Programs (GRASP); Provost, and Vice President of Business and Administrative Services/Chief Financial Officer. Once cost-sharing is included and quantified in a sponsored project proposal budget and/or budget justification, it becomes a University commitment and must be honored. When cost sharing is a requirement of sub-awards, such commitment is included in sub-award documents, monitored and appropriately reported to the sponsor.

#### **A. Cost-Sharing and Valuation Methods**

Cost sharing must be consistently applied in proposing accumulating and reporting costs both to external sponsor and within the campus. Regardless of the source, all cost-shared expenditures must be allowable in compliance. Cost share must be:

1. Verifiable from University records.
2. Necessary and reasonable for proper and efficient accomplishment of the project's objectives.
3. Identifiable in the approved budget when required by the prime sponsor.
4. Provided during the project period.

The University supports sponsored activities of its faculty and ensures that its cost sharing commitments do not overburden its resources. Cost-sharing should be limited only to those situations where it is an eligibility requirement for a proposal submission, or when it will provide a competitive advantage. Such an advantage is often marked in the program description by stating that institutional support and/or cost-sharing is included as a review criterion.

#### **B. Examples of Cost-Share Items**

Cost sharing or matching may consist of the following cost elements:

1. Salaries of University faculty or staff who are paid by the University and who devote a percentage of their compensated time to a sponsored project without receiving reimbursement from the sponsor.

2. Fringe benefit costs associated with contributed effort as described in Item 1.
3. Indirect costs foregone – If the University/Auxiliary accepts less than the federally approved negotiated rate and the sponsor does not prohibit the use of indirect foregone as cost sharing.
4. Rent foregone - when a sponsored project occupies University owned or rented space, and when there is less than full recovery of indirect costs.
5. Other direct costs, such as supplies, equipment, or travel that are paid from non-federal funding sources.
6. Project costs financed by cash contributions by the recipient or by cash donated to the recipient by third parties.
7. Project costs represented by services and property donated by third parties (non-federal public agencies and institutions, private organizations, and individuals).

### **C. In-Kind Cost Sharing and Valuation Methods**

In-kind cost share may be in the form of real property, equipment, supplies, and other expendable property, or goods and services directly benefiting and specifically identifiable to the project. In most cases, volunteer (uncompensated) services of the University's employee cannot be used. Any employee volunteer time, if deemed allowable, requires approval during the proposal phase of the grant. In addition, in-kind cost share may only be allowed as long as the University can determine and verify the value of the in-kind contribution. Examples of in-kind cost share valuation methods are as follows:

1. The fair market value, what those goods or services would be value in the open marketplace is obtainable. Usually such verification can only be made when the University has paid someone for something; then an appropriate portion of that cost may be used as cost sharing.
2. The actual cost of goods and services purchased from individuals and entities external to the campus.
3. Based upon the actual salaries of individuals, assuming the individual is doing a job on the project related to his/her work.

4. Volunteer services must be valued based on market rates for work being performed or by using the California Employment Development Department determination.

### **VIII. Post Award Sponsored Activity Monitoring**

The Post Award team establishes accounts in the University's financial system, maintains and processes records to fulfill the sponsor's financial reporting requirements, and coordinates the final closeout of awards. The Post Award team also provides the checks and balances that are essential to comply with Federal and State regulations, as well as the University's own policies. After a grant or contract is awarded to campus, Pre-Award provides Post Award a routing package. A routing package includes the following documents:

#### **a. Proposal Routing Form**

The Proposal Routing Form documents the University's evaluation and approval of the sponsored activity. This form summarizes the budget, resource requirements and potential commitments of the University (i.e. cost share), release time, etc. at the time of submission.

#### **b. Award Instrument**

The award instrument binds the PI, University, Auxiliary, and/or sponsoring agency for a special purpose (i.e. research). Examples of an award instrument includes, grant award document, an executed contract, a subcontract, a service agreement, a corporative agreement, a letter of understanding, and a memorandum of understanding. This document includes the terms (performance requirements) approved budget and outline requirements for management of the award (i.e. billing, reporting, compliance, etc.).

#### **c. Sponsored Project Budget Template**

This document outlines the budget for the sponsored activity and any financial commitments required by the University. This document must be approved and signed by the PI, Department Chair, Dean, Director of Sponsored Programs Development, Provost, and Vice

President of Business and Administrative Services/Chief Financial Officer before any fund can be created for a grant.

**d. Conflict of Interest Form**

The Conflict of Interest (COI) form documents Pre-Award's evaluation of the PI's potential related, financial, and other interest in the sponsored activity. This document will consider whether these interests could directly and significantly affect the proposed sponsored activity (i.e. design, conduct, or reporting of the project).

Once these documents are provided, the Sponsored Program Post Award team will ensure that all chartfields (i.e. fund, projects, class, etc.) are set-up as it relates to the specified grant/sponsored program activity. The completion of the fund agreement and chartfield form also establish the individuals who have signature authority on the sponsored activity or award. Individuals who have signature authority on grant related activities are the PI, Dean, and another other individual(s) deemed by the PI.

**A. Expenditure Monitoring and Processing**

Unless the award instrument says otherwise, some agencies like the National Science Foundation (NSF), National Institute of Health (NIH), and United States Department of Agriculture (USDA) allow automatic pre-award spending up to 90 days prior to the start date. All pre-Award spending requires the written approval (Memorandum of Understanding) of the School Dean. The MOU should include any limitations on the dollar amount that is being approved for pre-award spending at the Dean's level. All sponsored program documents related to expenditures, including purchases, travel requests, expense reimbursement, etc., must be reviewed by Sponsored Programs Post Award for compliance with the grant guidelines.

**B. Reporting Requirement**

There are several reporting requirements as it relates to sponsored activity. The most common of these reports are programmatic and financial. The PI is responsible for all the reporting requirements of a sponsored activity. Post Award will assist PIs as it relates to filing of financial reports. Post Award will assist PIs in the preparation of these report.



### **1. Programmatic Reports**

Programmatic reports are used to document progress achieved to date in accordance with the sponsor's required due dates. A copy of these reports is required to be forwarded to Sponsored Programs Post Award two weeks in advance for review. In addition, a copy of the final version as well as the Sponsor Confirmation of receipt is to be forwarded to Sponsored Programs Post Award to be included in the official record for the project.

### **2. Financial Reports**

Both interim and final financial reports are required by the sponsor. A Report Routing Sheet is required to be submitted by the PI 10 business days prior to the Financial Report due date. Attached to the Report Routing sheet should accompany a draft of the Financial Report and a complete set of the required backup documentation (i.e. accrual documentation, confirmation of expenditures). The Vice President of Business Administrative Services/Chief Financial Officer, Associate Vice President-Financial Services & Controller, and/or the Director & Associate Controller of Sponsored Programs Post Award Services are authorized to approve any financial reports. When the report is approved, the PI works with Sponsored Programs Post Award to submit the report as required by the sponsor. The PI or assigned administrative staff will confirm that all final expenditures have been submitted and prepare a list of expense accruals if necessary.

### **3. Grant Closeout**

The PI is responsible for working with Sponsored Programs Post Award to ensure that all sponsor-required closeout procedures and documents have been completed. Once the grant is completed, all financial and technical reports and other pertinent information will be reviewed by Sponsored Programs Post Award. If all required reports, deliverables, documentation and asset transfers (see Section Property Management) are completed according to the sponsor's requirements, the file will be stamped "Closed". Sponsored Programs Post Award will proceed to process a request to inactivate the chartfield account.

### **C. Records Retention**

Funding agencies require records on closed projects be retained for a specified period to provide a window of time in which they may access the records for audit purposes. Sponsored Programs Post Award is required to retain all years of an award for a minimum of three years after the final report has been accepted or for the time period required by the sponsor (2 CFR 200.334). If a closed project file is the subject matter of audits, appeals, litigation, or the settlement of claims arising out of the performance of the project, Sponsored Programs Post Award is required to retain these records until resolution is reached. The PI is responsible for retaining copies of all programmatic records and reports for the required period of time and making them available as needed in the event of an audit or other request.