Post Award Primer

I was awarded a grant!
….now what?

Office of Sponsored Programs;
General Accounting
CETL Forum
12-Apr-2017

Who We Are

Sponsored Programs

Nicole Morse
Grants & Contracts Administrator

Sally Goble
Grants & Contracts Administrator

Cira Mathis
Associate Director

General Accounting

Matt Wills
Grant Fund Accountant

Noelle Sanchez
Assistant Controller

Topics Covered Today

-Set up
-Manage
-Close out

Topics Covered Today

A LOT…

…but may not be exhaustive coverage of everything applicable to each and every award. Work closely with OSP!

The Award

- Award notices differ by funding agency

- Terms and conditions vary by
  - mechanism type (grant; contract; cooperative agreement; PO)
  - sponsor type (federal; state; private)
  - program type (research; student services; instruction)

- Terms and conditions may be spelled out directly in the award and/or incorporated by reference

100Kin10

Talia Milgrom-Elcott

100Kin10

25 Broadway, 11th Floor

New York, NY 10004

March 22, 2017

Dear Dr. Houser,

We are pleased to inform you that the National Center for Civic Innovation, as the fiscal sponsor for 100Kin10, will provide UNIVERSITY OF NORTHERN COLORADO ("Grantee Organization") a grant of $147,000, to be paid according to the schedule described in Exhibit A. The description and terms of the grant are detailed below. This letter and all attachments herein constitute the "Grant Agreement" between the National Center for Civic Innovation and Grantee Organization.

If you are in agreement with the grant description and terms, please sign below and email a copy to Ayeola Kinlaw at ayeola@100Kin10.org by 3/31/2017. By signing this Grant Agreement, you indicate that you understand and agree with the description and terms of the grant and that there has been no change to your organization's tax exempt status.

Purpose of Grant

This grant is intended to advance the UNIVERSITY OF NORTHERN COLORADO's mission in the following ways and as described in the approved workplan:

To generate win-win-win active learning outcomes for teacher candidates (TCs), elementary teachers (ETs), and their elementary students (ESs), by spurring collaboration between science and math TCs and K-3 ETs. These learning outcomes include: establishing expectations of vertical articulation with TCs, empowering ETs to teach more STEM activities, and developing STEM identities in ESs.

Grant Period: March 1, 2017 –February 28, 2019

Grantee Organization Project Director(s): Wendy Adams

Payment Schedule:

Payments will be made according to the disbursement schedule attached as Exhibit A.

Grant Expectations: Scope of work and reporting requirements are outlined in detail in Exhibit B.

Terms and Conditions: Further specific provisions of this grant are attached in the Terms and Conditions (Exhibit C). These terms and conditions are expressly incorporated by reference herein.

OFFICIAL NOTICE OF ACTION
National Endowment for the Humanities

Action Taken: Award **Date of Action:** 12/14/2016 **Award Date:** 12/14/2016

FEDERAL AWARD INFORMATION

Federal Award ID Number (FAIN)	PG-252820-17
Award Recipient	University of Northern Colorado
Award Recipient DUNS	073410185
Award Period	1/1/2017 - 6/30/2018
CFDA Number	45.149 Promotion of the Humanities_Division of Preservation and Access (B)
Does the award support Research & Development?	No
Project Title	University of Northern Colorado Anthropology Department Collections Preservation Assessment
Project Description	A general preservation assessment for a collection of 300 prehistoric and historic artifacts made of ceramics, wood, fiber, leather, stone, quills, glass, and feathers that documents Native American cultures of the Plains and Southwest. Highlights include prehistoric ceramics in the Mesa Verde, Chaco, and Casas Grandes styles and historic Pueblo pots from Acoma, Cochiti, San Ildefonso, and Santa Clara pueblos, among others. While at the university, the consultant would also offer a workshop on the basics of environmental monitoring, develop short- and long-term sustainable plans for collection preservation, and mentor a graduate conservation intern.
Grant Program and Office	Preservation Assistance Grants, Preservation and Access

AWARD AMOUNTS **FEDERAL MATCHING FUNDS**

Funds Obligated by this Action	$6,000.00	Amount Offered	$0.00
Total Outright Award Amount	$6,000.00	Offer Expiration Date	
Total Federal Match	$0.00		
Total Award	$6,000.00		

RECIPIENT CONTACTS

Role	Name	Affiliation
Project Director	Dr. Andrew Theodore Creekmore III (ACreekmore) andrew.creekmore@unco.edu	Associate Professor University of Northern Colorado
Grant Administrator	Ms. Nicole Morse(NMorse) nicole.morse@unco.edu	Grants & Contracts Administrator University of Northern Colorado

REMARKS

All terms and conditions that apply to this award will be considered acceptable unless a written objection is submitted within thirty days of the date of this notice. The first request for payment will indicate the recipient's acceptance of the award. The administration of this award and the expenditure of funds are subject to the NEH General Terms and Conditions for Awards. This document incorporates by reference the uniform administration requirements, the audit requirements, and the cost principles of OMB's Uniform Guidance.

The due dates for the required financial and performance reports for this grant appear on the last attachment to this notice. Forms and publications referenced in this award package, including the financial and performance reporting forms and instructions, are available from our website. Go to "Manage Your Grant" at www.neh.gov.

AWARDING OFFICIAL

Jerri L. Shepherd

Jerri Shepherd
Acting Director, Office of Grants Management

P042A110591 - 15

US Department of Education
Washington, D.C. 20202

GRANT AWARD NOTIFICATION

1 RECIPIENT NAME

University of Northern Colorado
501 20th Street
Greeley, CO 80639

2 AWARD INFORMATION

PR/AWARD NUMBER	P042A110591 - 15
ACTION NUMBER	7
ACTION TYPE	Continuation
AWARD TYPE	Discretionary

3 PROJECT STAFF

RECIPIENT PROJECT DIRECTOR
Shawanna Kimbrough (970) 351-1925
shawanna.kimbrough@unco.edu
EDUCATION PROGRAM CONTACT
Antoinette Clark (202) 502-7656
antoinette.clark@ed.gov
EDUCATION PAYMENT HOTLINE
G5 PAYEE HELPDESK 888-336-8930
edcaps.user@ed.gov

4 PROJECT TITLE

84.042A
Student Support Services Program

5 KEY PERSONNEL

NAME	TITLE	LEVEL OF EFFORT
Shawanna Kimbrough	Project Director	100 %

6 AWARD PERIODS

BUDGET PERIOD	09/01/2015 - 08/31/2016
PERFORMANCE PERIOD	09/01/2011 - 08/31/2016

FUTURE BUDGET PERIODS

N/A

7 AUTHORIZED FUNDING

THIS ACTION	$282,485.00
BUDGET PERIOD	$282,485.00
PERFORMANCE PERIOD	$1,397,651.00

8 ADMINISTRATIVE INFORMATION

DUNS/SSN	073410185
REGULATIONS	CFR PART 74, 75, 77, 79, 80, 81, 82, 84, 85, 86, 97, 98, an EDGAR AS APPLICABLE 2 CFR AS APPLICABLE
ATTACHMENTS	N/A

9 LEGISLATIVE AND FISCAL DATA

AUTHORITY:	PL 110-315 TITLE IV THE HIGHER EDUCATION OPPORTUNITY ACT
PROGRAM TITLE:	TRIO - STUDENT SUPPORT SERVICES
CFDA/SUBPROGRAM NO:	84.042A

FUND CODE	FUNDING YEAR	AWARD YEAR	ORG. CODE	CATEGORY	LIMITATION	ACTIVITY	CFDA	OBJECT CLASS	AMOUNT
0201A	2015	2015	EP000000	B	J06	000	042	4101C	$282,485.00

P042A110591 - 15

US Department of Education
Washington, D.C. 20202

GRANT AWARD NOTIFICATION

10 PR/AWARD NUMBER: P042A110591 - 15
RECIPIENT NAME: University of Northern Colorado

TERMS AND CONDITIONS

N/A

Antoinette Clark Edwards 7/20/15

AUTHORIZING OFFICIAL DATE

[redacted]

TERMS AND CONDITIONS

SUBCONTRACT NO. 83873

This subcontract is entered into by [redacted] hereinafter referred to as [redacted] a company located in [redacted] and The State of Colorado by and on behalf of the Board of Trustees of the University of Northern Colorado, hereinafter referred to as "Subcontractor," an institution of higher education existing under the virtue of the laws of the state of Colorado located in Greeley, CO, in support of Creare's grant with the Department of Health and Human Services/National Center for Translational Sciences (Grant No. [redacted]) entitled "[redacted]".

1 DESCRIPTION OF WORK

Subcontractor shall perform the work described in Attachment A, Statement of Work, dated May 24, 2016.

2 PERIOD OF PERFORMANCE

The period of performance for the work described in Section 1 will be from May 23, 2016 to November 14, 2016, with delivery of all work product due on or before the end of the period of performance.

3 TYPE OF SUBCONTRACT AND PRICE

This is a cost-reimbursement (CR) subcontract with a total not-to-exceed contract amount of $47,362.00. Under no circumstances shall [redacted] be liable for any costs incurred in excess of this total amount without specific prior written authorization from [redacted] Contracts Manager.

The Subcontractor agrees to perform the work described in Section 1 up to the point at which, if this subcontract is terminated pursuant to the Termination for Convenience of the Government clause of FAR Part 49.5 (FAR 52.249-5), the total amount payable by [redacted] pursuant to paragraphs (f) and (g) of that clause would, in the exercise of reasonable judgment by the Subcontractor, approximate the total amount at the time allotted to the subcontract. The Subcontractor is not obligated to continue performance of the work beyond that point. [redacted] is not obligated in any event to pay or reimburse the Subcontractor more than the amount allotted to the subcontract, anything to the contrary in the Termination for Convenience of the Government clause notwithstanding.

The Subcontractor shall notify [redacted] in writing when within the next 60 days the work will reach a point at which, if the subcontract is terminated pursuant to the Termination for Convenience of the Government clause, the total amount payable by [redacted] (including amounts payable for subcontracts and settlement costs) pursuant to paragraphs (f) and (g) of the clause will approximate 75 percent of the total amount then allotted to the subcontract. The notice shall state the estimated date when the point referred to above will be reached.

Conflicting Terms? Order of Precedence

When there is a question about whether a federal rule applies to an award, the following order of precedence should be followed:

(1) Award-specific terms and conditions

(2) Federal Agency's program-specific terms and conditions

(3) Federal Agency's general terms and conditions

(4) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200)

ASK OSP!

Award Set-up Est. ‘Fund’ in Banner

Award Received

OSP requests Fund Number(s)

Fund Application completed by OSP

Fund App sent to GAO (w/ Award & budget) for set-up

Fund App sent to PI/PD for signature

PI returns signed Fund App to GAO

Approval Queue Authorization completed by OSP

Sent to GAO for processing

- Not required, but strongly encouraged
- Key attendees: GCA, GOA, PI, BM, other
- Review key grant terms/conditions
- Confirm approved budget, fund numbers
  - Discuss processes for certain costs (e.g.: labor; participant support; equipment; etc.)
- Note all reporting dates; report formats
- Review roles and responsibilities
- Q&A

What Accounting Does

In the beginning…

- Provide fund and grant number to OSP
- Upon receiving fund application and documentation from OSP
  - Setup new award in Banner
  - Setup Indirect Costs
  - Enter budget in Banner

Near the end…

- PI & Department analyze budgets and submit final expenses
- Upon request, GAO moves expenses in or out of grant, based on allowability
- Final IDC checks
- Draw final cash on federal awards
- Send out final invoices on non-federal awards
- Close out fund, on request by OSP

During your performance period…

- Process Journal entries to adjust expense, as allowable
- Approve all Pcard transactions on your grants
- Approve all invoices paid on your grant
- Monitor and request cash from your Federal sponsor
- Invoice Non-Federal sponsors
- Monitor your Indirect Cost (IDC) charges
- Prepare and file all financial reports related to your grant (in collaboration with OSP & PI, as applicable)
- Answer all financial questions

Document Flow

What should be sent to Grant Fund Accountant (GAO - Matt)

- Journal Entries
- PCard Statements (via A/P)
- ACH/Check Requests (via A/P)
- ALL Deposits to Restricted Funds
  - 36 federal grant funds
  - 35 federal grant funds
  - 32 nonfederal grant funds
  - 32 & 33 Foundation Funds
- Any questions about invoices, charges or financial information

What should be sent to Grant & Contract Administrators (OSP - Nicole or Sally)

- All Budget Change requests
- All In-Kind Documents
- All Labor Redistributions
- Requests for No Cost Extensions (NCEs)

Cost Principles

- Reasonableness (incl. Necessity)
  - reflect the action that a 'prudent person' would have taken under the circumstances prevailing when the decision to incur the cost was made;
  - recipient complied with its established organizational policies in incurring the cost or charge
- Allocability
  - incurred solely in order to advance work under the grant;
  - chargeable or assignable to objective(s) in accordance with the relative benefits received or other equitable relationship
- Consistency
  - recipients may be charged as either direct costs or F&A costs, depending on their identifiable benefit to a particular project or program, but all costs must be treated consistently for all work of the organization under similar circumstances, regardless of the source of funding
- Conformance
  - limitations and exclusions as contained in the terms and conditions of award, including those in the cost principles-varies by the type of activity, the type of recipient, and other characteristics of individual awards

…No ‘*get out of jail free*’ card

“ These four tests apply regardless of whether the particular category of costs is one specified in the cost principles or one governed by other terms and conditions of an award.

These tests also apply regardless of treatment as a direct cost or an F&A cost.

The fact that a proposed cost is awarded as requested by an applicant does not indicate a determination of allowability. ”

--NIH Grants Policy Statement, 7.2 (rev. Nov2016)

Commonly Confused Costs

Scholarship Support

- For 'Scholarship' support, students NOT allowed to work for this funding
- PI informs GCA in OSP that students have been identified for support
- GCA requests applicable financial aid code from Financial Aid Office; prepares *'Paying Grant-Funded Student Scholarships'* form header; routes to PI
- PI completes student names and support details (tuition, stipend values, etc.); returns to GCA
- GCA signs off and forwards completed form to Financial Aid for undergrads or Graduate School for graduate students

Students on Grants Working Students

- For Teaching Assistants, Graduate Assistants
- PI's unit initiates a TA or GA contract; routes to OSP GCA via Xtender
- GCA reviews; provides financial aid code; signs and routes to Graduate School
- Working **8-15** hours: requires grant to cover <u>HALF</u> of tuition and fees (on top of stipend)
- Working **16-20** hours: requires grant to cover <u>FULL</u> tuition and fees (on top of stipend)

Participant Support Costs

Also known as: "PSC" ; "Trainee Costs"

2 CFR 200.75 ; 2 CFR 200.456

- Allowable in connection with conferences or training projects, if permitted by the sponsor and specifically identified in the awarded budget

- Costs must be directly associated with and necessary to an individual's training

- Must be accounted for separately ('B fund') from the rest of the awarded budget

- Re-budgeting these costs must have prior approval from the sponsor

Who is a participant?

- Non-UNC employee who is the recipient, not the provider, of a service or training associated with a workshop, conference, seminar, symposium or other short-term instructional or information sharing activity.
- Participants do not perform work or services for the project or program unless it is for their own benefit.

PSC Classification Examples

PSC	NOT PSC
• Stipends • Subsistence allowances • Travel allowances • Registration fees • Materials for trainees	• Research subject incentives • UNC employee expenses • Honoraria for speakers • Payments to GRAs • Project personnel travel to project meetings/conf.

Research Subjects Compensation

UNC account codes:
72312 / 72313

- Compensation for time and inconvenience of participation in research studies
  - Monetary (cash, gift cards, vouchers, etc.) – General Accounting Gift Card Purchase Waiver Request http://www.unco.edu/purchasing/accounts-payable/
  - Non-monetary (gifts/promotional items, course credit, extra credit, etc.)

- Must be expressly permitted by the grant terms and conditions

- Compensation must be approved in advance by the Institutional Review Board ("IRB") http://www.unco.edu/research/research-integrity-and-compliance/institutional-review-board/

- Value of the compensation should be appropriate for the time and effort subjects devote to participation, and should not be high enough to cause coercion or undue influence.

What are Indirect Costs in a Grant?

- Indirect costs represent the expenses of doing business that are not readily identified with a particular activity, but are necessary for general operation of the organization.

- Indirect costs are those costs that **are not** classified as direct costs.
  - **Direct costs** generally include:
    - Salaries & wages
    - Fringe benefits
    - Consultant services
    - Travel
    - Materials, supplies and equipment

- What is the Indirect Cost Rate?
  - Federally negotiated rate – **37.00% for FY 2017**
  - Varies by grant (often less than our negotiated rate)
  - IDC expense calculated by Banner and posted to grant fund monthly, as a percentage of direct costs
  - 30% of IDC revenue distributed to College as "Research Incentive"

Budget Monitoring

Insight Report – GTR002

- This report can provide summary or detail level data
- Looks at life of grant
- Rolls expenses into budget categories
- Indirect Costs (IDCs) will affect your available budget, these are calculated monthly
- Payroll is encumbered for the calendar year, even if you grant ends before December 31
- Although there can be some flexibility between categories, the total amount to spend is not flexible
- Will include expenses with incorrect Orgs
- Has the ability to pull all funds tied to a Grant number (multiple funds, match funds etc.)
- When in doubt ask, we are here to help

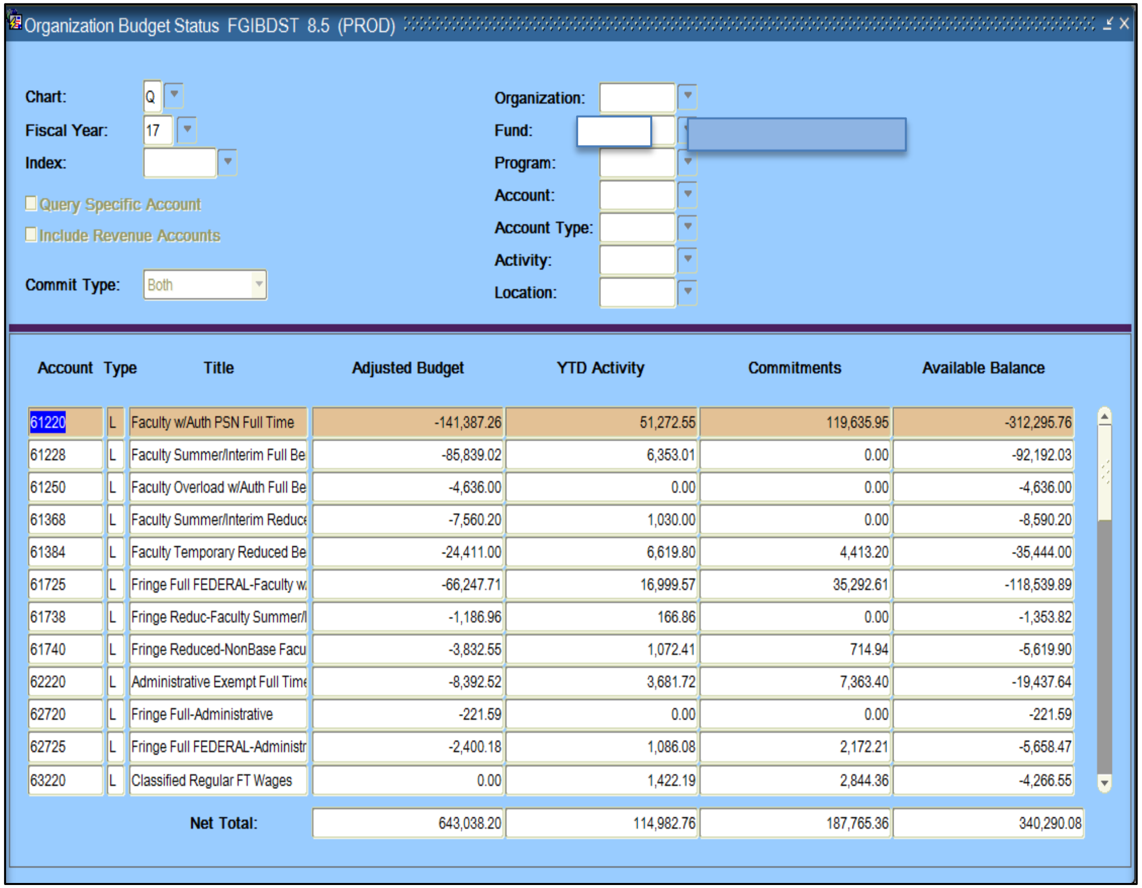
Fund Account Transactions for fund 32313A

Fund Number	Account Code	Activity Code	Transaction Date	Account Description	Rule Class	Document Number	Transaction Description	Budget	Expenditures	Encumbrances
32313A	61228		2012/07/30	Faculty Summer/Interim Full Ben	HENC	F0016854	Encumbrance Salaries (Orig)	.00	.00	-2,821.00
32313A	61228		2012/07/30	Faculty Summer/Interim Full Ben	HENC	F0016853	Encumbrance Salaries (Orig)	.00	.00	2,821.00
32313A	61228		2012/07/31	Faculty Summer/Interim Full Ben	HGNL	F0016834	HR Payroll 2012 MN 7 0	.00	2,821.00	.00
32313A	61228		2012/08/29	Faculty Summer/Interim Full Ben	HGNL	F0017178	HR Payroll 2012 MN 7 1	.00	-2,821.00	.00
32313A	61228		2012/08/29	Faculty Summer/Interim Full Ben	HGNL	F0017178	HR Payroll 2012 MN 7 2	.00	2,821.00	.00
32313A	80010		2012/07/10	BUDGET GRANT-Prof Salaries	BD01	J0034062	Incr32313A budget	2,821.00	.00	.00
32313A	80010		2013/12/26	BUDGET GRANT-Prof Salaries	BD02	J0041073	Bdgt increase for Continuation	2,821.00	.00	.00
*TOTAL ACCOUNT Attribute Value GR80010								5642	2821	0
32313A	80030		2013/12/26	BUDGET GRANT-Classified Other Salar	BD02	J0041073	Bdgt increase for Continuation	3,750.00	.00	.00
*TOTAL ACCOUNT Attribute Value GR80030								3750	0	0
32313A	64115		2013/06/26	Student Summer	HGNL	F0019495	HR Payroll 2013 SM 13 2	.00	936.00	.00
32313A	64115		2013/06/26	Student Summer	HGNL	F0019525	HR Payroll 2013 SM 12 2	.00	949.00	.00
32313A	64115		2013/06/26	Student Summer	HGNL	F0019524	HR Payroll 2013 SM 11 2	.00	942.50	.00
32313A	64115		2013/06/30	Student Summer	FT01	J0039026	Final FY13 Program code fix	.00	-2,827.50	.00
32313A	64115		2013/06/30	Student Summer	FT01	J0039026	Final FY13 Program code fix	.00	2,827.50	.00
32313A	64115		2013/07/31	Student Summer	HGNL	F0019562	HR Payroll 2013 SM 14 0	.00	832.00	.00
32313A	64115		2013/07/31	Student Summer	HGNL	F9000271	HR Payroll 2013 SM 14 0	.00	832.00	.00
32313A	64115		2013/07/31	Student Summer	HGNL	F9000270	HR Payroll 2013 SM 14 0	.00	-832.00	.00
32313A	64115		2013/08/15	Student Summer	HGNL	F0019679	HR Payroll 2013 SM 15 0	.00	1,001.00	.00
32313A	64115		2013/08/30	Student Summer	HGNL	F0019843	HR Payroll 2013 SM 16 0	.00	468.00	.00
32313A	64115		2013/09/26	Student Summer	HGNL	F0020215	HR Payroll 2013 SM 16 1	.00	-468.00	.00
32313A	64115		2013/09/26	Student Summer	HGNL	F0020214	HR Payroll 2013 SM 15 2	.00	1,001.00	.00
32313A	64115		2013/09/26	Student Summer	HGNL	F0020214	HR Payroll 2013 SM 15 1	.00	-1,001.00	.00
32313A	64115		2013/09/26	Student Summer	HGNL	F0020215	HR Payroll 2013 SM 16 2	.00	468.00	.00
32313A	64115		2013/10/29	Student Summer	HGNL	F0020413	HR Payroll 2013 SM 13 3	.00	-936.00	.00
32313A	64115		2013/10/29	Student Summer	HGNL	F0020414	HR Payroll 2013 SM 14 2	.00	832.00	.00
32313A	64115		2013/10/29	Student Summer	HGNL	F0020411	HR Payroll 2013 SM 11 3	.00	-942.50	.00
32313A	64115		2013/10/29	Student Summer	HGNL	F0020412	HR Payroll 2013 SM 12 4	.00	949.00	.00
32313A	64115		2013/10/29	Student Summer	HGNL	F0020413	HR Payroll 2013 SM 13 4	.00	936.00	.00
32313A	64115		2013/10/29	Student Summer	HGNL	F0020412	HR Payroll 2013 SM 12 3	.00	-949.00	.00
32313A	64115		2013/10/29	Student Summer	HGNL	F0020414	HR Payroll 2013 SM 14 1	.00	-832.00	.00
32313A	64115		2013/10/29	Student Summer	HGNL	F0020411	HR Payroll 2013 SM 11 4	.00	942.50	.00
32313A	64115		2014/06/26	Student Summer	HGNL	F0022147	HR Payroll 2013 SM 12 6	.00	949.00	.00
32313A	64115		2014/06/26	Student Summer	HGNL	F0022148	HR Payroll 2013 SM 13 5	.00	-936.00	.00
32313A	64115		2014/06/26	Student Summer	HGNL	F0022147	HR Payroll 2013 SM 12 5	.00	-949.00	.00
32313A	64115		2014/06/26	Student Summer	HGNL	F0022148	HR Payroll 2013 SM 13 6	.00	936.00	.00
32313A	64115		2014/06/26	Student Summer	HGNL	F0022146	HR Payroll 2013 SM 11 6	.00	942.50	.00
32313A	64115		2014/06/26	Student Summer	HGNL	F0022146	HR Payroll 2013 SM 11 5	.00	-942.50	.00
32313A	80040		2012/07/10	BUDGET GRANT-Student Wages	BD01	J0034062	Incr 32313A budget	3,000.00	.00	.00
32313A	80040		2013/12/26	BUDGET GRANT-Student Wages	BD02	J0041073	Bdgt increase for Continuation	3,000.00	.00	.00
*TOTAL ACCOUNT Attribute Value GR80040								6000	5128.5	0
32313A	61728		2012/07/30	Fringe Full-Faculty Summer/Interim	HFEN	F0016853	Encumbrance Fringe Chrg Back (Orig)	.00	.00	854.76
32313A	61728		2012/07/30	Fringe Full-Faculty Summer/Interim	HFEN	F0016854	Encumbrance Fringe Chrg Back (Orig)	.00	.00	-854.76
32313A	61728		2012/07/31	Fringe Full-Faculty Summer/Interim	HFNL	F0016834	HR Payroll 2012 MN 7 0	.00	854.76	.00
32313A	61728		2012/08/29	Fringe Full-Faculty Summer/Interim	HFNL	F0017178	HR Payroll 2012 MN 7 2	.00	854.76	.00
32313A	61728		2012/08/29	Fringe Full-Faculty Summer/Interim	HFNL	F0017178	HR Payroll 2012 MN 7 1	.00	-854.76	.00
32313A	80070		2012/07/10	BUDGET GRANT-Fringe Benefits	BD01	J0034062	Incr 32313A budget	930.00	.00	.00
32313A	80070		2013/12/26	BUDGET GRANT-Fringe Benefits	BD02	J0041073	Bdgt increase for Continuation	928.00	.00	.00
*TOTAL ACCOUNT Attribute Value GR80070								1858	854.76	0
32313A	72360		2013/06/24	Prof Develop UNC Employees	FT01	J0038502	Reallocate to correct account	.00	150.00	.00
32313A	72360		2013/09/25	Prof Develop UNC Employees	INNI	I0273952	John Smith	.00	150.00	.00
32313A	72360		2013/09/30	Prof Develop UNC Employees	FT01	J0039963	September13 Program code fix	.00	150.00	.00
32313A	72360		2013/09/30	Prof Develop UNC Employees	FT01	J0039963	September13 Program code fix	.00	-150.00	.00
32313A	77005		2013/07/31	Vehicle Rent - NonUNC Vehicles	PCD	PC000125	HERTZ RENT-A-CAR	.00	308.51	.00
32313A	77215		2012/11/27	UNC Empl-Out of State Travel	INNI	I0253869	Jane Doe	.00	1,015.32	.00
32313A	77215		2013/06/30	UNC Empl-Out of State Travel	INNI	I0269406	Jane Doe	.00	356.66	.00
32313A	77215		2013/06/30	UNC Empl-Out of State Travel	PCD	PC000124	GREEN RIDE CO	.00	57.00	.00
32313A	77215		2013/06/30	UNC Empl-Out of State Travel	PCD	PC000124	FORT COLLINS SUPERSHU	.00	29.00	.00
32313A	77215		2014/07/28	UNC Empl-Out of State Travel	INNI	I0295570	Jane Doe	.00	130.00	.00
32313A	77215		2014/07/28	UNC Empl-Out of State Travel	INNI	I0295570	Jane Doe	.00	715.90	.00
32313A	77217		2012/10/11	UNC Empl-Out of State Trvl Per Diem	INNI	I0250097	Jane Doe	.00	213.00	.00

Useful UNC Reports

Banner

- FGIBDST
  - ➢ Real time information
  - ➢ Looks only at a fiscal year
  - ➢ Budget does not line up with expense
  - ➢ Revenue is NOT cash
  - ➢ Payroll encumbered for entire calendar year
  - ➢ Expenses with wrong Org will not show in Banner



Organization Budget Status FGIBDST 8.5 (PROD)

Chart: Q
Fiscal Year: 17
Index:
Query Specific Account
Include Revenue Accounts
Commit Type: Both

Organization:
Fund:
Program:
Account:
Account Type:
Activity:
Location:

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
61220	L	Faculty w/Auth PSN Full Time	-141,387.26	51,272.55	119,635.95	-312,295.76
61228	L	Faculty Summer/Interim Full Be	-85,839.02	6,353.01	0.00	-92,192.03
61250	L	Faculty Overload w/Auth Full Be	-4,636.00	0.00	0.00	-4,636.00
61368	L	Faculty Summer/Interim Reduce	-7,560.20	1,030.00	0.00	-8,590.20
61384	L	Faculty Temporary Reduced Be	-24,411.00	6,619.80	4,413.20	-35,444.00
61725	L	Fringe Full FEDERAL-Faculty w	-66,247.71	16,999.57	35,292.61	-118,539.89
61738	L	Fringe Reduc-Faculty Summer/I	-1,186.96	166.86	0.00	-1,353.82
61740	L	Fringe Reduced-NonBase Facu	-3,832.55	1,072.41	714.94	-5,619.90
62220	L	Administrative Exempt Full Time	-8,392.52	3,681.72	7,363.40	-19,437.64
62720	L	Fringe Full-Administrative	-221.59	0.00	0.00	-221.59
62725	L	Fringe Full FEDERAL-Administr	-2,400.18	1,086.08	2,172.21	-5,658.47
63220	L	Classified Regular FT Wages	0.00	1,422.19	2,844.36	-4,266.55
		Net Total:	643,038.20	114,982.76	187,765.36	340,290.08

Useful UNC Reports

Banner

- FRIGITD
  - Real time information
  - Looks at life of grant
  - Can pull all funds tied to Grant number (multiple funds, match funds, etc.)
  - Expenses with wrong Org will not show in Banner

Grant Inception to Date FRIGITD 8.9 (PROD)

Chart of Accounts: Q
Grant:
Grant Year:
Index:
Fund:
Organization:
Include Revenue Accounts
Program:
Activity:
Location:
Exclude Indirect Costs
Account Type:
Account:
Account Summary: All Levels
Hierarchy
Date From (MM/YY): /
Date To (MM/YY): /
Fund Summary
By Sponsor Account

Account	Type		Adjusted Budget	Activity	Commitments	Available Balance
77117	E	UNC Empl-In State Travel Per Diem	0.00	413.00	0.00	-413.00
77210	E	UNC Empl-Out of State Mileage Reimb	0.00	594.42	0.00	-594.42
77215	E	UNC Empl-Out of State Travel	0.00	5,517.57	0.00	-5,517.57
77217	E	UNC Empl-Out of State Trvl Per Diem	0.00	512.50	0.00	-512.50
77531	E	NonUNC Empl-Out of State	0.00	1,010.00	0.00	-1,010.00
79170	E	Cap Out Other Equipment >$5000	0.00	105,971.96	0.00	-105,971.96
80010	L	BUDGET GRANT-Prof Salaries	658,138.00	0.00	0.00	658,138.00
80070	L	BUDGET GRANT-Fringe Benefits	194,150.00	0.00	0.00	194,150.00
80110	E	BUDGET GRANT-Travel	57,158.00	0.00	0.00	57,158.00
80120	E	BUDGET GRANT-Contract Consultant	25,823.00	0.00	0.00	25,823.00
80140	E	BUDGET GRANT-Materials Supplies	29,673.00	0.00	0.00	29,673.00
80150	E	BUDGET GRANT-Other Expenses	26,071.00	0.00	0.00	26,071.00
80170	E	BUDGET GRANT-Cap Out >$5,000	110,371.00	0.00	0.00	110,371.00
80190	E	BUDGET GRANT-Facility Admin Costs	79,281.00	0.00	0.00	79,281.00
		Net Total:	1,180,729.83	652,674.39	187,765.36	340,290.08

Progress Reports

- Allows sponsor to monitor the work accomplished compared to proposal
- Communication of any problems, delays, changes that have may have been encountered or that are expected
- *'Word is bond'?* No. Put everything in writing, document, document, document ('I called my program officer and…')

Financial Reports

- Allows sponsor to monitor your grant spending and cost share commitments
- May include UNC's request for future budget periods

Intellectual Property Reports ('innovation disclosures')

- Bayh-Dole Act: universities may elect to retain title to innovations developed under federally-funded research programs
- Government retains a non-exclusive license to practice the patent throughout the world (+ 'march-in rights')

Progress & Financial Reports — Who is responsible?

Progress Reports

- PI will work with OSP on the budget narrative and schedules
- Financial (expense) data provided by Grant Accounting, as applicable
- PI writes narrative for work completed
- PI or OSP submits, depending on award
- Can be certified by the PI and/or OSP

Combined Reports

- PI prepares information for the progress portion of the report and provides it to OSP
- The GAO provides OSP with the required financial information
- Usually submitted by OSP
- Collaborative effort – start early!

Financial Reports

- General Accounting will file invoices, Federal Financial Reports (FFRs), and other Financial Reports including quarterly, semi-annual, annual, and final
  - Can be collaborative process with PI & OSP
  - Normally submitted by GAO
- In some specialty cases we will ask the PI to review the transactions and category totals prior to sending the report
- During the reporting process we reconcile cash, expense, match and in-kind to budget
- Financial reports will be certified by General Accounting, typically by the University Controller

- Refer to CFR §200.331
- Not a '*set it and forget it*' arrangement
- Monitoring framework initiated at Pre-Award stage, based on risk assessment; revisited and confirmed at Post-Award stage
    - Reporting frequency (progress; financial)
    - Backup documentation
    - Single audit receipt and review annually
    - Communication channels (PI to PI; OSP to OSP)
- OSP working on tools to aid in monitoring efforts

Procurement Changes

- Effective July 1, 2017
- Note 'Procurement Claw' handout
- Detailed training with the Procurement team, scheduled for **April 24th** at the UC

No-Cost Extension "NCE"

- Purpose: to assure adequate completion of the original scope of work with funds already made available (**not just to 'spend down' the grant funds**)

- Requires supporting reasons for the extension

- Must be requested <u>through OSP</u> prior to current award end date

- Time frame and review process is different for different sponsors – *contact OSP to make the request early!*

- Some sponsors will not allow an extension if there are no remaining funds

Budget & Scope Changes

- Budget adjustments
  - Typically allowed up to 25% variance between most budget categories, but varies by sponsor
  - Any change in participant support cost plans
  - May be result of scope change, which would also need sponsor's prior approval

- Scope adjustments
  - Addition of new collaborators; new subcontract
  - Change in major aims/objectives
  - Change in effort of any key personnel

Closeout

<u>*start as early as 120 days before end date!*</u>

- Communicate with Stakeholders
  - Ensure PI, admins, purchasing, general accounting, and collaborators are all aware project is winding down and set to close on *X* date
  - No-cost extension?
- Review Terms, Budget, Reporting Requirements
  - Check status of budget variances; make adjustments or prior approval requests as needed through OSP
- Know and meet deadlines for final reports (financial, technical, inventions, equipment, etc.)
  - Any other deliverables? (Publications, Data, samples, recordings)
  - Ensure subawardees and contractors have their final reports in by X date (usually weeks ahead of prime awardee's dates).

Closeout

- Review Revenue and University Commitments
  - In-Kind and Cost Share commitments – ensure these have been met and document the proof
  - All subcontract invoices paid?
  - Invoice/drawdown final award funds from sponsor

- Review Outstanding Expenses/Commitments, Note Impact on Budget, Take Corrective Action
  - Accounts Payable/Purchase Orders – review open amount; close as needed
  - Journal Entries – verify posted to GL
  - Ensure recurring payroll is set to cut off before grant end date (labor redistributions)

- Very Last – inactivate fund number in Banner, file for record retention

Record Retention

- Must keep all grant-related records for min. **7 years** past the end date/closeout.
  - If grant is audited, records retention period is reset to 7 years <u>from completion of audit</u>

Record Type	Official 'Keeper' of Record
Financial Records	General Accounting
Proposal and Award Records	Sponsored Programs
Research Data	Principal Investigator

Questions? Comments?

OSP:

(970) 351-1907

Kepner 0025

THANK YOU!

UNIVERSITY OF NORTHERN COLORADO