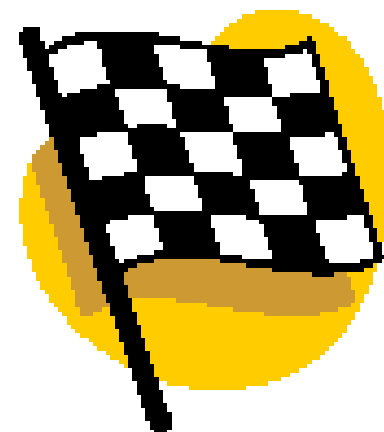


Managing Your Grant: A Roadmap to the Finish Line

Carol Gelormine
Manager of Grant Accounting
Division of Finance & Treasury

Catherine Bruno
Post-Award Officer
Office of Research & Sponsored Programs



ORSP Post-Award Services

- Negotiation of awards, compliance review and notification of award to internal stakeholders
- Assistance with non-financial post-award matters, Eg; no-cost extension requests
- Assistance with understanding and interpreting complex agency requirements, Eg; prior approval requests
- Revising grant award budgets in accordance with sponsor guidelines
- Negotiate continuing/incrementally funded awards with federal and non-federal sponsors
- Drafting, review and management of subawards
- Assisting with the timely submission of interim and final programmatic reports
- *And many more.....when in doubt, ask!*

Individual and Institutional Responsibilities

- The Principal Investigator/Project Director is responsible for carrying out the project, *however*, the institution is the legal recipient of the award and ultimately responsible for ensuring the project is conducted in accordance with sponsor guidelines, rules and regulations.

Types of Awards



- Grant: financial assistance provided by a sponsor in support of a public purpose, or need. Eg; Research, Training, etc.
 - Subaward: a transferring of a substantive portion of the scope of work to an external entity.
- Cooperative Agreement: similar to a grant, however, sponsor is substantially involved in programmatic work.

Types of Awards- Continued

- Contract: acquisition of property or services for the direct benefit or use by the sponsor. A procurement action. Eg; Dept of Defense contract for testing and analysis services.



Federal Regulations

Cost Principles for Educational Institutions (OMB Circular A-21)

- Guide to allowable and unallowable charges
- Some examples

Allowable	Unallowable
<ul style="list-style-type: none">• Salaries and Wages; Fringe Benefits• Consultants• Materials and Supplies• Equipment• Membership in business, professional, technical societies• Travel• Subawards	<ul style="list-style-type: none">• Alcohol• General use office supplies• Entertainment Costs• Advertising/Public Relations Costs• Administrative Costs (covered by F&A)

Indirect Costs: What and Why?

- Commonly referred to as “Overhead”, or “Facilities & Administrative” Costs.
- Are charged to reimburse the University for the associated costs of performing research and other sponsored activities.
- Pays for maintenance of labs, utilities, administrative and library staff, to name a few.
- MSU’s current federally negotiated overhead rate is 59% of salaries and wages.

Sponsor Guidelines

- Non-Federal Sponsor Guidelines
- Federal: guidelines to implement the Federal Regulations and supplement agency-specific requirements
 - [NSF Grant Policy Manual \(new changes eff. 01/13!\)](#)
 - [NIH Grants Policy Statement](#)
 - [NASA Grant & Cooperative Agreement Handbook](#)

Changes: Prior Approvals

- Prior Approval Matrix: Very useful!
 - Expanded Authority which assigns the university the authority to approve some changes that require prior approval

<http://www.nsf.gov/bfa/dias/policy/rtc/priorapproval.pdf>
- Some common scenarios that typically require agency prior approval:
 - Absence or Change of PI
 - Change in Key Personnel
 - Subawards not in original proposal

Reporting: Non-Financial

- Technical Interim Reports
 - NIH SNAP and eSNAP
 - US Department of Education Annual Progress Report
 - New Jersey State Council on the Arts
- Final Technical Reports
 - NSF Project Outcomes
 - NIH eRA Commons
 - National Endowment for the Arts
 - New Jersey State Council for the Humanities

Grant Accounting



Expectations.....

- Your grant is not a gift. It comes with certain obligations on the part of the grantee and expectations on the part of the grantor.
- The success of an award is contingent not only on the ability of the PI to carry out the project but on the institution to provide proper financial guidance.
- It is our goal to support your project and assist you with all your financial needs.

Post Award Phase

- Once your grant or contract has been awarded ORSP will send Grant Accounting all of the necessary documents to establish an FRS Account from ORSP.
- Notification of the account number will be sent along with the following link to define your new access or update your current access:

<http://www.montclair.edu/finance/forms/frsapplication.pdf>

- We suggest at this time you arrange a meeting with Grant Accounting to discuss your budget and to answer any questions you may have regarding the financial management of your award. This will ensure that nothing will fall through the cracks.



Things to Remember....



Fringe: This is an automatic charge once payroll forms are submitted. When you hire someone you must consider the fringe amount and ensure your budget has an allocation for this expense.

Graduate Assistants: Grant Accounting will require the Fiscal Agent to notify our office of the Stipend amount and Fee amount. We will require approval from the Fiscal Agent before tuition payment can be made.

Effort Reports: Every semester you will be asked to sign a form generated by Grants Accounting to certify your effort on your grant.

Two of the Most Important FRS Screens

019 Screen

This is the snapshot of the overall status of your account. This shows the budget, expenses, encumbrances and available balance.

- Grant or 5 Ledger accounts have their budget in pools and the object codes draw down from the pool amount.

Remember: This screen is like a checkbook – if there are items in the system but not posted the available balance may not reflect the actual amount available.

023 Screen

This screen shows every transaction that occurs on your account.

- All expenses are reviewed and approved by Grant Accounting for compliance with the Federal, State and Local guidelines as well as the terms and conditions of the award.

Remember: Every expense must be prior approved by Grant Accounting.



Overview of 019 screen

Map Code: 21093			Flags:	Del	Frz	Rvw	Drp	Sup	ABR
				0	0	0	0	0	1
Obj	Description	Budget	Actual	Encumb			Avail		
1800	STUDENT ASSISTAN	2,400	0.00			0.00		2,400.00	
	PERSONNEL SERVICES	2,400	0.00			0.00		2,400.00	
1900	FRINGE BENEFITS	184	0.00			0.00		184.00	
	FRINGE BENEFITS	184	0.00			0.00		184.00	
	** SALARY/BENEFIT	2,584	0.00			0.00		2,584.00	
2000	MAT'L/SUPP POOL	99	0.00			0.00		99.40	
2450	OTHER MAT'L/SUPP	301	300.60			0.00		0.00	
	MATERIALS & SUPPLIE	400	300.60			0.00		99.40	
3000	TRAVEL POOL	516	0.00			0.00		516.00	
	TRAVEL	516	0.00			0.00		516.00	
	** NON-SALARY EXP	916	300.60			0.00		615.40	
	*** TOTAL EXPENSES	3,500	300.60			0.00		3,199.40	
	**** ACCOUNT TOTAL	3,500	300.60			0.00		3,199.40	

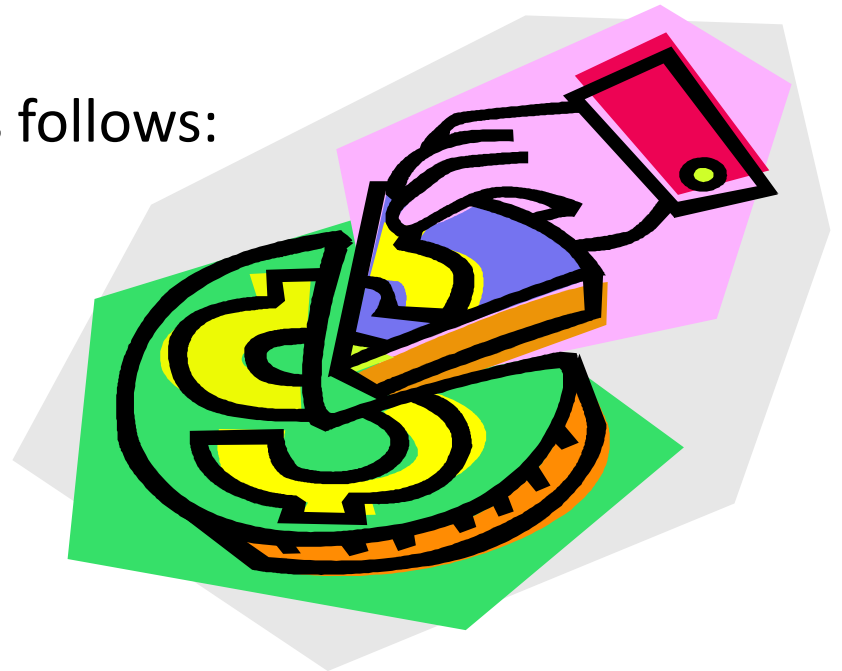
Overview of 023 Screen

Sub	TC	Ref 1	Date	Description	Amount	I	Batch	Offset	Acct
1700	022		04/30	TRANSFER REQUEST	300.00	D	AGM001		-3100
1700	063		05/25	PAY PERIOD # 235	300.00		LD 489		-1610
2000	022		02/20	TRANSFER REQUEST	3,950.00	D	AGM001		-3100
2000	022		02/20	TRANSFER REQUEST	1,550.00	-D	AGM001		-3000
2000	022		02/20	TRANSFER CORR	1,550.00	D	AGM001		-3000
2000	022		02/20	TRANSFER REQUEST	1,500.00	D	AGM001		-3000
2000	022		02/20	TRANSFER REQUEST	50.00	D	AGM001		-3000
2000	022		04/20	TRANSFER REQUEST	500.00	-D	AGM005		-3100
2150	050	R124427	03/08	DIRECT PRINTING IMP	2,500.00	D	WGS004		
2150	051	R124427	03/13	DIRECT PRINTING IMP	2,500.00	-C	P003TH		
2150	050	P123910	03/13	DIRECT PRINTING IMP	2,500.00	D	P003TH		
2150	068	P123910	04/02	DIRECT PRINTING IMP	2,500.00		APD899	xxxxxx	-2100
2150	069		05/03	STUDIO 042 01 OF 01	165.00		PCD001		
2150	069		05/03	STUDIO 042 01 OF 01	165.00		PCD001		
2150	069		05/03	STUDIO 042 01 OF 01	165.00		PCD001		

Total Pages: 6 This Page: 1 Next Page: ____

Indirect Accounts

- Indirect Cost Charges are applied by the University to specific grants.
- Funds are allocated quarterly into accounts.
- The PI account is established during the initial set up of the grant.
- Generally the allocations are as follows:
 - Department 25%
 - PI 10%
 - ORSP 20%
 - University 30%
 - School 15%



Financial Reports and Revenue

- Each Grant is unique with the type of Financial Reporting that is required and the frequency of the submission of those reports.
- Working in conjunction with your award, Grant Accounting will provide you with every financial report for your review prior to submitting to the sponsor.
- Grant Accounting will be responsible to ensure that the grant is reimbursed by the sponsor.



Closing the Award

- Grant Accounting will send an email reminder 3 months, 2 months and 1 month prior to the end date of the award.
- Once all expenses are processed and all encumbrances closed, a final financial report will be completed.

Note: All expenses must be ordered, received and invoiced by the end date of the grant to be considered an allowable expense.

- It is our suggestion that all award recipients communicate frequently with Grant Accounting to review their budget, expenditures and to discuss any questions they may have.



Questions?

**OBJECT
CODE**

MATERIALS & SUPPLIES

**Pool
2000**

- 2010 Food
- 2100 Office Supplies
- 2125 Central Stores
- 2135 Central Duplication
- 2145 Xerox
- 2150 Printing & Duplicating
- 2300 Educational Supplies
- 2310 Library Books
- 2400 Housekeeping Supplies
- 2410 Clothing
- 2450 Other Materials & Supplies

TRAVEL

3000

- 3010 Conference
- 3015 Advance
- 3020 Business

Other Service

3100

- 3115 Telephone Usage
- 3230 Messenger Service
- 3300 Insurance
- 3310 Royalties
- 3410 Information Processing Service
- 3430 Software
- 3520 Security Services
- 3610 Educational Consultants
- 3620 Evaluation Consultants
- 3630 Co-op Teachers

**OBJECT
CODE**

Other Service - cont.

**Pool
3100**

- 3640 Honorariums
- 3650 Professional/Misc.
- 3820 Subscriptions/Memberships
- 3825 Registration Non Travel
- 3830 Advertising
- 3845 Reception VP Events
- 3855 Official Receptions
- 3860 Miscellaneous Services

Postage

3960

- 3965 Postage Meter
- 3970 Postage Stamps

Maintenance Charges

4000

- 4100 Equipment maintenance
- 4110 Office Equip. Maintenance
- 4120 Education Equip. Maintenance
- 4140 Lab Equip. Maintenance
- 4400 Rental Building & Grounds
- 4500 Rental - Vehicular
- 4710 Equipment Rental
- 4720 Charter Rental

Educational Equipment

7600

Data Processing Equip.

7700

Research Terms and Conditions Prior Approval and Other Requirements Matrix* **

October 2008

AFOSR ARO AMRMC EPA NASA NIH NSF ONR USDA DOC DOE

General Requirements												
Change in Scope	R	R	R	R	R	R	21	R	R	R	R	R
Absence or Change of PI												
Need for Additional Funding												
Subaward of "significant part" of programmatic effort	R	R	R	R	R	R	2	R	R	R	R	1
Pre-award costs (90 days)												
Pre-award costs (more than 90 days)												
Initial no-cost extension of up to 12 months (per competitive segment)	R	R	W	4	W	W	W	R	5	W	W	
Subsequent no-cost extension or extension of more than 12 months												
Carry-forward of unexpended balances to subsequent funding	W	W	W	W	W	6	7	W	W	W	W	22
Cost-related Requirements												
Rebudgeting among budget categories	W	W	W	W	W	W	8	W	W	W	W	22
Rebudgeting between direct and F&A costs	W	W	W	W	W	W	8	W	W	W	W	22
Rebudgeting of funds allotted for training allowances (direct payment to trainees) to other categories of expense.	W	W	W	W	W	W	9	R	W	W	W	
Equipment not in approved budget	W	W	W	W	W	W	8	W	W	W	W	22
Capital expenditures for improvement of equipment not in the												
Alterations and Renovations costing less than \$25,000	W	W	W	W	W	W	11	W	W	W	W	22
Foreign Travel	W	10	W	W	R	W	W	W	W	W	W	W
Inclusion of costs requiring prior approval in Cost Principles	W	W	W	W	W	W	12	W	W	W	W	22
Faculty consulting compensation that exceeds base salary												
Restrictions on costs not explicitly allowable under Cost Principles	none	none	none	none	none	none	14	15	none	16	none	13

R Prior approval required. "Prior approval" means prior written approval from the sponsor. Prior approval can take the form of the sponsor's acceptance of the proposal and/or proposal budget and subsequent incorporation into the award, or written approval of a separate request submitted by the recipient.

W Prior approval requirement waived

1 Waived except when subaward would be more than 25% of the total dollars of the award

2 Waived unless change in scope and except when subawardee is foreign

3 Waived except when subaward(s) would be more than 50% of the total dollars of the award; required for any subaward to federal agencies

4 Waived except for extensions that would result in a project period in excess of five years

5 Waived only for first-time requests for extensions of 12 months or less

6 Uncommitted carryforward funds are to be included in the continuation proposal if they are "substantial."

7 Waived except when award indicates prior approval is required

8 Waived unless change in scope

9 Waived except for Kirschstein-NSRA grants

10 Waived, but trip report is required within 30 days after trip completion. See agency specific requirements, Article No. 17, Foreign Travel Reporting Requirements.

11 Waived for alterations and renovations costing up to \$300,000, unless change in scope or rebudgeting into A&R exceeds 25% of budget period total

12 Waived, but costs not specifically covered in the Circulars are subject to NIHGPS.

13 Interest penalties for late payment are not allowable

14 Prior approval required for patient care costs if change in scope

15 Prior approval required to modify the amount of cost sharing reflected on Line M of the award budget.

16 Non-working meals and compensation for harm to persons or property are allowable; also other allowable costs for awards made under statutory authority cited in Article 3 of the ASR are: graduate assistant tuition remission, F&A in excess of statutory amount, and fixed and real property.

Research Terms and Conditions Prior Approval and Other Requirements Matrix** **October 2008**

AFOSR ARO AMRMC EPA NASA NIH NSF ONR USDA DOC DOE

Cost-related Requirements (cont.)												
Inclusion of unrecovered F&A costs as cost sharing												P
Transfer of funds between construction and non-construction												R
Use of program income earned during the project period												Same
Use of program income earned after the project period												23
Property-related requirements												
Title to supplies with value of more than \$5,000 at the end of a	R	R	R	W	W	W	W	R	W	W		W
Acquire real property												R
Encumber real property acquired with federal funds												R
Use real property acquired with federal funds for other non-federal projects rather than compensating the federal government for its fair												R
Encumber equipment acquired with federal funds												P
Trade in equipment purchased with project funds to buy replacement												P
Own equipment upon acquisition without conditions or without obligation to the sponsor at termination of project												P
Funding agencies' rights in data												Not waived
Use of valuation methods other than the lesser of book value or fair market value for contributed capital assets												P
Procurement requirements associated with the simplified acquisition threshold												Same
Equipment threshold												Same
Project Management Requirements												
Monthly submission of Cash Transaction Reports when advances exceed \$1 million/year												24
Up-front specification of interrelationship among projects												24
Publication acknowledgment and disclaimers												R
Additional requirements for use of human subjects beyond those imposed by federal law	none	none	17	none	none	none	none	none	none	none	none	none
Additional requirements for use of anatomical substances beyond those imposed by federal law	none	none	17	none	none	none	none	none	none	none	none	none
Use of sponsor budget forms for budget revisions	18	18	18	18	18	18	19	20	18	18	18	18
Use of electronic records to meet record retention requirements												P

- 17 Army Surgeon General approval also required
- 18 Not required, but budget should be in same general format as original
- 19 Not required for SNAP awards, but others use "Next Period Budget" form page from PHS2590.
- 20 Must be submitted electronically via the NSF FastLane system at <https://www.fastlane.nsf.gov>
- 21 Required for the PI and any other individuals specifically named in the Notice of Award
- 22 Prior approval required for non-profits
- 23 For universities - no obligation to the federal government; for non-profits see special terms and conditions
- 24 Not required for universities
- * Any of the waivers noted above may be over-riden by a special term or condition of award.
- ** Only the full text of the Research Terms & Conditions and the Agency-specific Requirements (ASR) available electronically at: <http://www.nsf.gov/bra/das/policy/rnc/index.jsp> are authoritative.