

## POST AWARD

### FREQUENTLY ASKED QUESTIONS (FAQS)

#### Post Award FAQS

##### **1. What is Pre-Award and where is it located?**

Pre-Award is under the purview of the Office of Sponsored Programs (OSP). They assist in the preparation and submission of proposals for research, training, and service programs; negotiate mutually acceptable grants and contracts for the performance of such programs; and assists in compliance with applicable sponsor and institutional policies. This office is located in Kendall Hall, Suite 201.

##### **2. What is Post-Award and where is it located?**

Post-Award is under the purview of the Finance Office. They are responsible for post-award administration of all externally sponsored programs for Gallaudet University. We are responsible for sound financial management of sponsored project funds. Additionally, we prepare, submit and negotiate the University's facilities and administrative (indirect cost) and fringe benefit rates with the federal government and have the primary responsibility for establishing policies and procedures that will ensure compliance with government regulations. We are also responsible for the preparation and filing of financial reports, the issuance of invoices, the draw of governmental funding under letters of credit and the collection of effort on behalf of the sponsored program community. This office is located in College Hall, Rm 113.

##### **3. How is a PeopleSoft grant organization number established for my new grant?**

Office of Sponsored Program (OSP) must forward to Post Award a formal written confirmation of a Grant Award Notice (GAN) and budget. Determination of the appropriate PeopleSoft grant organization number (4 digit number) is made by the Post Award Office at the time of the award based on any conditions that may be presented in the award notification. This is an internal number that will be used by Accounting, Post Award and the PI for charging expenditures to the grant.

##### **4. How do I know if Post Award has set up a grant organization number for my grant?**

Once OSP forwards the official GAN documentation to Post Award, the new organization number will be created and Post Award will notify the Principal Investigator (PI) and departmental administrators when the new organizational number has been established in PeopleSoft.

##### **5. What is indirect cost and who decides how much my grant has to pay?**

Indirect cost, or facilities and administrative costs, is a portion of the expenses necessary to run the university that are charged to a grant. This includes such things as the cost to run building maintenance, utilities (heat, power, light). The percentage of indirect cost charged to a particular grant is determined by the granting agency and the federally negotiated rate. The cost is calculated and charged to the grant as a percent of specific direct costs in the month following in which the direct cost charge occurs.

## **6. What is a cost transfer form and when should it be used?**

As a recipient of federal funding, the University is responsible for establishing policies that ensure compliance with the requirements of Office of Management and Budget (OMB) [Uniform Guidance](#) and the terms and conditions of federal sponsors. The cost transfers ensures transfers of expenditures to sponsored projects conform with federal policies and guidelines.

### **Cost Transfer Form Not Required**

Cost transfers requiring only an explanation in the journal entry support. The explanation maybe in the form of an email or other correspondence from the PI.

- Cost transfers of aggregate expenses totaling less than \$200
- Cost transfers within 90 days for the transfer of pre-award expenses charged to a nonsponsored project in anticipation of sponsored funding (if allowed by sponsor)
- Cost transfers within 90 days for the correction of data entry errors made while processing the original charge.

### **Cost Transfer Form Required**

#### **Cost transfers within 90 days**

For cost transfers processed within 90 calendar days from the date of the original charge, the following procedure will apply:

- If the transfer is to a federally sponsored project and does not meet the criteria outlined in sections 1 above, the PI will prepare and approve a Cost Transfer form.
- The approved Cost Transfer form will be submitted to the Finance Office for review and approval. Once approved, the Finance Office will prepare a journal entry to process the transfer.

#### **Cost transfers over 90 days**

For cost transfers processed more than 90 calendar days from the date of the original charge, the following procedure will apply:

- If the transfer is to a federally sponsored project and does not meet the criteria outlined in sections 1 above, the PI will prepare and approve a Cost Transfer form.
- Cost transfers 90 calendar days from the date of the original charge require the signature of the appropriate dean and the University controller.
- Supporting documentation (emails, copies of award notices and other correspondence) must accompany the Cost Transfer form.

Requests to process cost transfers over 90 calendar days from the date of the original charge will be approved only in extenuating circumstances. These circumstances do not include administrative oversight, staff shortages, PI unavailable, etc. These transfers will be reviewed and decided on a case by case basis.

**7. Why is a justification necessary for situations involving a cost transfer?**

A written justification is required for all adjustments made to sponsored project grants after the end date regardless of the account to be charged. This is to ensure that the University is in compliance with [Uniform Guidance](#) principle requirements. The University is responsible for ensuring that costs charged to a sponsored agreement are allowable, allocable, and reasonable under these cost principles. According to [Uniform Guidance](#) a cost is allocable to a sponsored agreement if (1) it is incurred solely to advance the work under the sponsored agreement; (2) it benefits the sponsored agreement and other work of the institution, in proportions that can be approximated through use of reasonable methods. In order to be in compliance with these cost principles, the University established a requirement for written justification to ensure that the PI is fully aware of all the activities related to his/her project. Although PI's may have administrative staff to assist them with the management of project funds, the ultimate responsibility for the management of the sponsored research award rests with the PI.

**8. Am I permitted to rebudget funds on my project?**

Sponsors differ in their flexibility to rebudget funds. For example: government sponsors typically permit flexibility in rebudgeting as long as the rebudget does not represent a change in scope and are within the same budget category. Foundations and corporate sponsors may permit rebudgeting of 10% of total costs or 10% of a particular budget line. Please contact OSP for guidance.

**9. How do I request a No-Cost Extension (NCE) for my grant?**

The NCE request is first initiated by the PI and sent to OSP. Request should conform to the sponsor's requirements and the guidelines below. In general, the PI will explain the reason for the extension and provide a budget for the remaining work. The OSP will sponsor. Upon written sponsor approval, the PI may continue the program effort until the revised performance ending date.

Be aware of the sponsor's timeline for granting NCE's. In general, requests should be made to the OSP at least 90 days before the program end date; some sponsors require more advance notice.

Projects that are spent out or in budget deficit will not be extended without additional funding.

Spending out remaining funds is not a sufficient reason for requesting an NCE, and such requests will be denied.

#### **10. How does a subrecipient request a NCE?**

The subrecipient must request in writing to the PI why they are requesting a NCE. The PI will review the information and approve on an as needed basis. If the PI is moving forward with a NCE they now must complete a Purchase Requisition form. On the requisition form the box labeled REQ TYPE please select the change order. Complete the information on the form as normal without the amount. Please submit through normal routing channels and maintain a copy for your records.

#### **11. What is Cost Share?**

Cost share is the university contribution towards the total project cost of a particular grant. The amount of funds the university is required to contribute towards the grant is determined when the grant proposal is funded, based on the grant proposal submitted by the project director and OSP. The university share is often represented by a percentage of project director time spent on the grant project, but funded by normal Gallaudet University general revenue account. Post Award is required to document this time and effort for our files, so if your grant has a portion of salary cost share, you will receive a cost share report for your signature. Other types of university cost share may include, indirect costs that are incurred but not charged to the grant, other expenditures purchased from non-grant funds.

#### **12. What is a fixed priced contract?**

A fixed price contract is a flat sum of money from a funding agency given to a project director to complete a particular project. When the project is successfully completed, the agency does not expect any funds to be returned, and often does not ask to see a financial report detailing the grant expense. Although we do not have to file a financial

report, an internal budget is required for this type of grant, and should be included in the documentation when a grant proposal is created. All grant funds are expected to be expensed through the grant within the designated grant time period.

**13. Who submits the reimbursable invoices for my award?**

The proposed invoices are included in the monthly PI reports that require the PI's approval. Once the proposed invoice has been approved it will be signed by the Executive Director of Finance and forwarded to the sponsor for payment.

**14. Who submits the Financial Reports for my award?**

Post Award submits the financial reports to the funding agency. However, when there is a financial reporting requirement associated with a progress report that is a coordinated effort between the Post Award and the PI.

**15. What does BSBA stand for?**

BSBA stands for Budget Status by Account. It is the amount of available funding after expenditures and encumbered cost have cleared and been applied against the project.

**16. Are leftover funds carried over automatically into the next year of our award?**

If it is automatic under the award terms, then Post Award will move it. If you do not see that carryover has been processed, email [veronica.lee@gallaudet.edu](mailto:veronica.lee@gallaudet.edu). If it is not automatic by award terms, has the PI asked for the carryover in a timely manner according to the award terms? If yes, and you do not see it, email [veronica.lee@gallaudet.edu](mailto:veronica.lee@gallaudet.edu).

**17. Have our carryover funds been moved to the next year of our award?**

When carryover is moved in the next year, the budget "bumps" up and you can see it in PeopleSoft. If you do not see it, email [veronica.lee@gallaudet.edu](mailto:veronica.lee@gallaudet.edu)

**18. I have more expenses to put on my grant and I don't have enough funds available?**

All grants have a start and end date referred to as the grants 'period of performance'. The grant is not allowed to show spending more funds than what was awarded. Therefore, those expended funds must be charged against the PI's home department.

**19. I have a vendor /non sponsor who wants to reimburse us for expenditures that are appearing on the grant?**

Under these circumstances the allowable expenditure should be moved off the grant and charged to the home department. Once the reimbursement check is received it would be applied to the home department to offset the cost of the expenditure.

**20. My PI left or will be on leave for more than 90 days?**

To start this process please contact OSP immediately. OSP must reach out to the sponsor to get approval for replacing the current PI with a temporary or permanent replacement.

**21. How often should I review my detail accounting of expenditures?**

Ideally review of the grant account should be done on a daily/weekly basis. Reviewing this often should help with maintaining accurate information on the grant account.

**22. Why do my Purchase Orders (PO) have to have zero (\$0.00) balance and be “Finally Closed”? How can I see the Purchase Orders for an award/project?**

In order for Post Award to process Final Financial Statements and/or invoices with our sponsors, all PO's should be Finally Closed and have a zero PO Balance. If a PO is not properly closed, then charges can be pushed using that “bad” PO. When this happens categories run the risk of being overspent.

**23. My grant includes funds to provide for scholarships/tuition or stipend waivers, what should I do?**

If you have just one to three students you should complete the Departmental Scholarship and Stipend Awards Form in totality. Complete one form for each student. If you have more than three you should generate a memo which outlines in detail what grant should be charged, what semester term this memo is covering, what students will be impacted and the amount per student. Please obtain department approval from your budget head. If department 1570 is being charged you must get approval from the Graduate School Dean. Once you have obtained all approvals, you should then forward the completed paperwork/memo via email to [Jeffrey.leach@gallaudet.edu](mailto:Jeffrey.leach@gallaudet.edu). Jeff Leach is the Director of Student Financial Services.

**24. I have a subrecipient on my OSP approved budget, what are my next steps?**

You must complete a Subrecipient Contract Questionnaire. This form is used for issuing subgrants to grant collaborators at other institutions.

**25. Where do I find the Subrecipient Contract Questionnaire?**

The Subrecipient Contract Questionnaire is found on Gallaudet’s website. Home>Finance Office>Sponsored Programs Post-Award>Forms. This is the hyperlink for the form also. <http://www.gallaudet.edu/finance-office/sponsored-programs-post-award/forms.html>

**26. I have a newly created grant-funded position?**

The process by which that job description is approved, advertised, and recruited for hire is handled by Personnel. It is helpful to have a job description approved by Personnel prior to submitting the proposal.

**27. I just received an invoice from a subgrantee, now what?**

As invoices from the subgrantee are received by the PI, the PI should sign them, scan them into an electronic format (like PDF) and keep a hard copy for themselves. Make sure that the correct PO# is included on the invoice. The original is forwarded to the Accounts Payable.

**28. When do I use a Personnel Action Form (PAF)?**

PAF's are mechanism by which people are paid on grants whether existing employees or new positions. PAF's allow for a specific account to be charged for a % of effort of a person's time but not up to a specific amount. PAF's must be kept current and updated to match grant activity.

**29. What is effort reporting?**

Each PI is responsible for ensuring that the work to be conducted with that funding by individual personnel is at the same level as proposed. Each PI is responsible for signing off on an effort report for each of their personnel on a semester basis and retaining that documentation on file. Although timesheets capture part of this information, an effort report is the only document which have the PI's signature in relationship to grant activity.

Didn't find your answer here, no worries.....

Contact [veronica.lee@gallaudet.edu](mailto:veronica.lee@gallaudet.edu)