

# SPONSORED PROGRAMS

## Grant Administration

### *Financial Management including Budgetary Controls and Grant Fund Expenditure Approvals*

#### Contents

1. Budget and Expenditure Monitoring Process.....	2
a. Monitoring Responsibilities, Frequency, and Cost Overages/Overruns.....	2
b. The Four Guiding Cost Principles.....	2
c. Assistance.....	4
2. Budget Revisions.....	4
a. Pre-Award Budget Revisions (Negotiations).....	5
b. Post-Award Budget Revisions (Reallocations, Rebudgeting).....	5
3. Cost Transfers.....	6
a. Initiating Cost Transfers.....	6
b. Timing of Cost Transfers.....	6
c. Documenting and Justifying Cost Transfers.....	6
4. Grant Fund Expenditure Approval System.....	7
a. Travel.....	7
b. Purchasing.....	9
c. Equipment.....	10
d. Subcontracts (Subawards) and Consultants.....	11
i. Subcontracts (Subawards).....	11
ii. Consultants.....	11
e. Time and Effort Reporting.....	12
f. Interim Reports.....	12
i. Technical.....	12
ii. Financial.....	13
g. Project Termination and Close-Out.....	13
i. Transfer of PI.....	13
h. Final Reports.....	13
i. Technical.....	13
ii. Financial.....	14
iii. Invention Certifications.....	14
i. Project Audits.....	14
j. Record Retention.....	15

## 1. BUDGET AND EXPENDITURE MONITORING PROCESS

### a. Monitoring Responsibilities, Frequency, and Cost Overages/Overruns

The Principal Investigator or Program Director (PI/PD) is responsible for controlling project-related expenditures and ensuring costs remain within the budget amount awarded by the sponsor, as well as adhering to any specific terms and conditions documented in the grant award letter. While the grant accounts are monitored by the Office of Financial Services (OFS), it is the responsibility of the PI/PD to ensure the accuracy of both the budget and expenditure information throughout the duration of the sponsored grant activities.

The PI/PD is named as the director of the IFAS grant account (IFAS is Union's financial software system) and as director, has full access to the account detail. In addition, to help facilitate the accurate and timely monitoring of the grant account, each PI/PD will receive a monthly email notification as a reminder to review the account in IFAS. Furthermore, OFS provides each PI/PD with a detailed quarterly cumulative Budget versus Actual report. The PI/PD is expected to review accordingly and any necessary corrections should be directed to the appropriate office as noted in section 1.c. Assistance below.

The Associate Director of Financial Reporting and Analysis is responsible for grant accounting, including invoicing sponsors, preparing subcontract agreement documents, preparing financial reports, and coordinating sponsored program audits.

Expenditures that exceed the awarded budget amount and charges for disallowed costs are prohibited. In the event these circumstances arise, the costs above the awarded grant amount and/or the unallowable charges will be transferred (charged to) the PI/PDs discretionary Faculty Research and Travel (R&T) account. In instances where an R&T account is not available to charge, then these costs will be charged to the PI/PDs department budget.

### b. The Four Guiding Cost Principles

Union College's grants and other sponsored agreements are generally subject to the Uniform Guidance standards, cost principles, and audit regulations. All grant awards shall comply with the terms and conditions stated in the award letter and/or contractual agreement documents.

These cost principles, in addition to sponsor-specific guidelines, are used in the proposal development (pre-award) phase, as well as during post-award grant administration. During the pre-award phase, the proposed budget is developed in consultation with the Director of College Grants and Sponsored Programs, and the budget details are reviewed by the Associate Director of Financial Reporting and Analysis (along with other signatories) through the Grant Proposal Approval Form process. The GPAF process of budget review helps ensure that the award is spent accordingly in the post-award phase of the project.

To assist PI/PDs and sponsored programs administrators in determining whether costs may be charged to a grant (or other sponsored agreement), the following four criteria are assessed:

Costs must be:

- i. *Reasonable* – necessary to perform the project, consistent with the way similar charges are handled, related to an action and/or in an amount deemed within the norms of business conduct (i.e., the “prudent person” test)
- ii. *Allocable* – incurred solely to advance the work funded by the grant (or allocable to more than one grant or college activity in proportions that can be approximated using “reasonable” methods)
- iii. *Consistent* – the cost must be treated in the same manner (i.e., as either a direct or indirect cost) when used in like circumstances
- iv. *Allowable* – must not be designated as “unallowable” under federal cost principles (see Table 1 for the allowability of selected expenses), must adhere to agency-specific policies and award-specific terms and conditions; must follow college policies regarding the specific cost item

**Table 1.** Allowability of Selected Expenses

ITEM	DESCRIPTION
<b>Alcoholic Beverages</b>	<b>Unallowable</b>
<b>Entertainment</b>	<b>Unallowable.</b> This includes meals that aren't eligible for reimbursement under Meetings and Conferences.
<b>Foreign Travel</b>	<b>Depends.</b> Many funding agencies require prior approval for or do not even allow foreign travel. If foreign travel is not specified in the awarded budget, check with the Associate Director of Financial Reporting and Analysis.
<b>Meetings held at Union</b>	<p><b>Unallowable:</b> “lab group” meetings, even if you are disseminating technical information (unless the expense is included in the grant budget as part of activities that are consistent with the purpose of the grant – this might be true for training grants but probably not for research grants).</p> <p><b>Allowable:</b> In some circumstances grant funds may be used to cover the expenses for an outside expert who comes to Union to learn or advise about the research or project. If this expense is included in the awarded budget, it's generally allowable.</p>
<b>Meetings, Conferences (includes meals, transportation, lodging) Meetings, Conferences (continued)</b>	<p><b>Allowable:</b> The primary purpose of the meeting or your participation at the meeting must be “the dissemination of technical information” related to the project. This can be informal discussion of your work in progress, but if the specific conference is not included in an agency-approved budget, provide justification details to Associate Director of Financial Reporting and Analysis.</p> <p>Reimbursement for meeting expenses follows the same policies as reimbursement with college funds for similar purposes (except that grant funds can't be used to pay for alcohol).</p>
<b>Memberships</b>	<p><b>Unallowable:</b> Membership in civic, community, and social organizations</p> <p><b>Unallowable as a direct cost:</b> Institutional memberships. These expenses are built into the indirect rate.</p> <p><b>Depends:</b> Membership in professional organizations. Grant funds may be used for professional memberships <u>only</u> if the expense is included in an approved budget or can be specifically allocated to the grant. If the expense meets one of the following criteria it is automatically allowable (if you provide the details outlined below); otherwise you will need additional justification:</p> <p>The membership is required in order to present grant-related research at the conference (provide the name and dates of the conference on the receipt or in email to Associate Director of Financial Reporting and Analysis)</p> <p>The total cost for membership and discounted conference registration does not exceed the regular cost of conference registration (provide these details on the receipt or email to Associate Director of Financial Reporting and Analysis)</p> <p>If you can document that you need to be a member of the professional organization in order to conduct the research or carry out the project AND would not otherwise be a member, the</p>

ITEM	DESCRIPTION
	membership may be an allowable expense; check with the Associate Director of Financial Reporting and Analysis.
<b>Office Supplies</b>	<b>Unallowable</b> (unless the expense can be allocated to a specific grant and is justified as being a direct cost of the project and not routine college support – check with Associate Director of Financial Reporting and Analysis).
<b>Professional Services</b>	<b>Unallowable:</b> Professional and consulting services rendered by employees of the college, except in certain specific situations, which should be explained in the awarded budget.
<b>Subscriptions</b>	<p><b>Unallowable:</b> Subscriptions to professional journals, because the expense can't be allocated specifically to one research project. Subscriptions are an expense built into the indirect cost (F&amp;A) rate.</p> <p><b>Allowable:</b> If you can document that you need the subscription in order to conduct the research or carry out the project AND would not otherwise subscribe, it may be allowable expense; check with the Associate Director of Financial Reporting and Analysis.</p>

### c. Assistance

PI's are required to monitor the grant account and examine the detailed grant expenditure information regularly. An e-mail reminder to review accounts is sent monthly to all IFAS account directors. If changes or corrections are necessary, the account director should contact the appropriate office:

- The Payroll Office will handle payroll corrections. Unless there was an input error, corrections require revised personnel action forms.
- The Accounts Payable and Purchasing Department will handle changes to purchase orders, requisitions or payments to vendors.
- Journal Entry Requests to transfer expenditures other than payroll can be sent to the Associate Director of Financial Reporting and Analysis.

## 2. BUDGET REVISIONS

Union College has developed and implemented internal forms designed to initiate, document, and process requests for budget revisions.

Typically, an approved budget revision evolves in this manner:

- The request is initiated by the PI/PD (during the pre-award phase, the revision may be requested of the PI/PD by the sponsor agency program staff)
- The PI/PD discusses the proposed revisions with the Director of College Grants and Sponsored Programs who determines if the proposed change is allowable and in compliance with sponsor guidelines and institutional policy
  - In the event the proposed change requires sponsor pre-approval, the Director of College Grants and Sponsored Programs will follow the sponsor procedures for requesting approval
  - Sponsor-approval will be documented (e.g., email notification) and filed

- Once the proposed revised budget is developed (jointly between the PI/PD and Director of College Grants and Sponsored Programs), the PI/PD will fill out a Budget Revision Form (see details below).
- The revised budget spreadsheet is attached to the form and the form is circulated to the Director of College Grants and Sponsored Programs for signature.
  - If sponsor approval was required, the approval document will also be attached to the Budget Revision Form
- The form (and budget spreadsheet) is then routed to the Associate Director of Financial Reporting and Analysis for review and signature.

At Union College, we strictly adhere to institutional policy and the terms and conditions of sponsored program awards, with an understanding of applicable financial standards. With standard operating procedures involving consultation with the Director of College Grants and Sponsored Programs and the Associate Director of Financial Reporting and Analysis, we are able to minimize the number of budget revision requests that would be denied. However, on occasion a PI/PD will request a budget revision that results in an internal denial. An example might be if the PI/PD wishes to reallocate summer salary to academic year compensation for course buy-out, but the department chair and dean of academic departments and programs do not approve of the release time. The request would be denied (and the denial would occur prior to any requests for approval to the sponsor).

#### **a. Pre-Award Budget Revisions (Negotiations)**

Proposed budgets are reviewed prior to submission via the GPAF process. In the event the sponsor wishes to support the project at a reduced, or on rare occasion increased, level of funding, the Director of College Grants and Sponsored Programs will work with the PI/PD and sponsoring agency staff through a negotiations process. The revised budget (pre-award) will be reviewed and internal Union College approval of the revised budget will be documented using a **Pre-Award Budget Revision Form**. Key employees involved in the pre-award budget review process include the PI/PD, the Director of College Grants and Sponsored Programs, the Associate Director of Financial Reporting and Analysis, and when applicable, the Dean of Academic Planning and Resources (the Dean's review is required when the budget revision impacts a faculty member's compensation or grant-funded course buy-out).

#### **b. Post-Award Budget Revisions (Reallocations, Rebudgeting)**

Awarded budgets are established as an IFAS grant account, and the PI/PD has primary responsibility for expenditures and charges to the grant, with monitoring activities as described above. The PI/PD and the College as grantee are both responsible for adhering to the conditions of the sponsored agreement and obtaining required approvals for budgetary changes.

The most common budget changes needed are as follows (items with an asterisk \* generally require written approval of the grant sponsor):

- Re-budgeting within the approved budget lines

- Re-budgeting to lines not in the original budget \*
- Change in PI or other significant personnel or level of effort \*
- No-cost extension of the project period.

The revised budget (post-award) will be reviewed and internal Union College approval of the revised budget will be documented using a **Post-Award Budget Revision Form**. Key employees involved in the post-award budget review process include the PI/PD, the Director of College Grants and Sponsored Programs and the Associate Director of Financial Reporting and Analysis.

### 3. COST TRANSFERS

Union College expects its faculty and staff, when dealing with federal or other sponsored programs, to comply with all government or sponsor rules and regulations regarding expenditures. Union expects that costs be charged to the appropriate account when first incurred but understands that there are situations where it may be necessary to transfer expenditures to another account after the fact.

#### a. Initiating Cost Transfers

Through the monitoring procedures described above, the Associate Director of Financial Reporting and Analysis may identify the need for a cost-transfer, and in this event will notify the PI/PD to initiate the request. The PI/PD is also required, as described above, to monitor the grant account (via direct access to the IFAS grant account and review of quarterly Budget versus Actual Expenditure reports provided to the PI/PD from the OFS), and therefore may also initiate a cost transfer request.

#### b. Timing of Cost Transfers

Cost transfers should be initiated as soon as possible after the original transaction, preferably within 90 days of incurring the expense. The Associate Director of Financial Reporting and Analysis is obligated to immediately remove or dis-allow incorrect charges made to any grant account, regardless of the time frame.

#### c. Documenting and Justifying Cost Transfers

The PI/PD should request a cost transfer in writing by e-mail to the Associate Director of Financial Reporting and Analysis, including the following information:

- Amount
- Description of the charge
- Date of transaction
- Detailed explanation of the circumstances.

The Associate Director of Financial Reporting and Analysis may request more information if necessary and will make the determination (using Uniform Guidance cost principles) if the transfer is allowable.

#### 4. GRANT FUND EXPENDITURE APPROVAL SYSTEM

The process and procedures for grant fund expenditures, as listed below, are reviewed with the PI/PD at the time of the post-award meeting with the Associate Director of Financial Reporting and Analysis and the Director of College Grants and Sponsored Programs. Through this meeting, the PI/PD is made aware of sponsored award terms and conditions, as well as institutional policy and procedures.

Union College's sponsored program grant awards must adhere to the sponsor-specific terms and conditions (as stated in the award letter and/or contractual agreements) as well as Union's institutional policies and procedures. Union's financial policies and procedures may be viewed here:

- Finance Office Website: <https://www.union.edu/offices/finance/>
- Purchasing: <https://www.union.edu/offices/finance/purchasing/policy-procedures/>
- Union College Credit Card: <https://www.union.edu/offices/finance/card-program/>

##### a. Travel

The College's Travel and Expense Policy (see below) and College Credit Card Policy provide guidelines for the accounting and reporting of travel and other business expenses. The PI/PI should consult these policies for details regarding travel advances and expense reporting. In general, the College will reimburse employees for reasonable expenditures incurred while traveling on College business.

Foreign travel may require additional approval, even when the funds for such travel were listed in the approved sponsored program budget. The PI/PD should contact the Associate Director of Financial Reporting and Analysis if there are any questions about what is required under a specific sponsor agreement. Except in extraordinary circumstances, all air transportation must be on a U.S. flag carrier.

#### ***Policies and Procedures for Travel and Expense Reimbursement***

- i. *Purpose*  
To provide guidelines to employees for the accounting and reporting of reasonable travel-, living- or faculty grant-expenses to be reimbursed in accordance with College policy.
- ii. *Policy*  
Policy In accordance with the College's travel and expense policy, employees will be reimbursed for reasonable expenses incurred in the normal course of activity. Moderate travel, cars, meals and living accommodations, etc., are considered reasonable expenses. Reimbursement will be based on an actual or per diem basis as designated by Responsibility Center. Reimbursement will be made on a per trip, event, or grant basis upon submission of a properly approved Expense Report.

The form should be all inclusive, showing all expenses pertinent to the trip, grant, etc. In the event that expenses exceed allowable limits, the summary section should report the actual total. In such cases, the reimbursement request will not equal the amount shown as "Due To" the employee.

As employees of the College, all faculty and administrators may qualify for a Union College Credit Card. Expenses incurred for College activity should be charged to the employee's College-issued credit card. College prepayments such as conference registrations and the like should be submitted to the Purchasing Office for payment and should be shown as a College Payment in the summary section of the Expense Report to include all expenses applicable to the trip, grant, etc.

The College will not issue advances in excess of \$125 for any individual travel.

iii. *Procedures*

1. Advances

- When required, the Cashier will issue advances (not to exceed \$125) to employees upon receipt of a completed Advance Request Form.
- Advances should not be drawn more than two working days before needed.
- All cash advanced is the personal responsibility of the requestor. Money lost, stolen, misplaced, used for non-reimbursable expenses, or otherwise unaccounted for must be repaid by the individual drawing the cash advance
- All Advance Requests will be charged against a holding account in the requestor's name. Upon submission of the Expense Report and the return of any unspent funds, the employee's budget account will be charged for actual expenses and the holding account cleared.
- In cases where employees have not accounted for an advance within 15 days, no additional advances will be processed on their account.

2. Reimbursements

- Employees will be reimbursed upon submission of a properly completed and approved Expense Report.
- Reimbursement will be based on an actual or per diem basis as designated by Responsibility Center.
- Employees may request reimbursement for expenses incurred prior to the actual trip, such as airfare. The Expense Report should be separate from all other travel and should show the actual trip date.
- In the event that expenses exceed the allowable reimbursement limit, actual total expenses should be reported. In such cases, the reimbursement request will not equal the amount shown as "Due To" the employee.
- The amount of the reimbursement requested cannot exceed the total accounted for on the Expense Report.

3. Expense Reports

- Expense Reports require a breakdown of the business purpose and the exact amount and date of the expense and must be accompanied by original receipts. All expenses over \$10.00 must be substantiated.
- The final Expense Report should be all inclusive, showing all expenses pertinent to the trip, grant, etc., including College payments and related expenses previously reimbursed.
- Expense Report Approvals: All Expense Reports require approval by the department head, director, or Dean responsible for the account to be charged.



- In cases where the department head, director, or Dean is requesting reimbursement or when the total expenses exceed \$500, the Responsibility Center Head or Finance signature is required as second approval.
- Expense Reports should be filed within five working days of the completion of the trip. In-town expenses should be filed once a month.

#### 4. Documentation

- Air/Rail Original: Itinerary/Invoice or original copy of passenger coupon
- Hotel: Hotel bill plus original payment receipt
- Car Rental: Car rental agreement and proof of payment
- Meals/Miscellaneous: Card-member copy of itemized credit charge or cash register receipt

#### **b. Purchasing**

Union College's Purchasing Policy and Procedures documents (<https://www.union.edu/offices/finance/purchasing/policy-procedures/>) are available and should be reviewed by the PI/PD. Union College must conform to federal procurement standards in order to maintain its federal research funding through sponsored program grants. Applicable federal guidelines must be applied to all purchases regardless of the funding source.

While the complete details are available in the above-referenced webpage, the following summary information (in addition to the detailed policies and procedures) applies to sponsored program grant administration:

##### Responsibilities

The Purchasing Department is responsible for ensuring that adequate competition is sought, that prices are fair and reasonable, and that supporting documentation is maintained. Purchasing will help the PI/PD negotiate the best terms for the project's purchases. They will also help the PI/PD locate small and minority businesses and complete subcontracting reports. The Purchasing Policies and Procedures Manual includes detailed information about supplier selection, procurement procedures, special procurements, and sample forms.

##### ***Purchase Orders (PO's)***

PO's should be used when any acquisition of goods or services exceeds \$500.00. If the total amount of goods and services is less than or equal to \$500.00, the PI/PD should use the Union Purchasing Credit Card (PCard) to purchase the goods and services. All PO's follow Union College's Purchasing General Terms & Conditions.

- ***Competitive Bidding***

Competitive bids and/or quotations should be obtained by the Purchasing Office or requisitioner (for sponsored program grant projects, this is typically the PI/PD) prior to any PO being issued.

The following guidelines apply based on total order value/cost:

- \$500 - \$1000 Quotations may be solicited if desired

- \$1,001 - \$10,000 At least 3 quotations by telephone or written bid will be obtained
- Over \$10,000 At least 3 formal written bids will be solicited, contact Purchasing Office

#### Higher Threshold Purchases

Any orders that total over \$25,000 will require approval and signature from the Vice President of Finance and Administration.

- *Sole Source or Preferred Vendor Relationships*

Only purchases involving sole source vendors or preferred vendor relationships do not require competitive bidding. Final responsibility in determining whether goods or services are from a sole source provider rests with the Purchasing Office.

Such examples of sole source or preferred vendors are:

- When the purchase is for services related to equipment and such services are highly technical or specialized in nature
- When the purchase is for parts or components specifically designated by the manufacturer
- When the goods or services can be obtained from only one source
- When no other items meet the reasonable specifications
- When Union College entered in a preferred vendor relationship

#### ***Payment Requests***

Payment Requests are used when a pre-payment is required or when a vendor will not accept a Purchase Order or Union College PCard. All Payment Requests follow Union College's Purchasing General Terms & Conditions. Final authority of whether a payment request will be accepted lies within the Finance Office.

A Payment Request Form should be used for the following types of purchases:

- Stipends & Honorariums
- Performers & Speakers

#### **c. Equipment**

As grantee, Union College is responsible for maintaining an inventory of equipment purchased with Federal Funds. The Associate Director of Financial Reporting and Analysis sends a bi-annual written inventory to all PI/PD's. The PI/PD must provide the following information on the inventory document:

- The physical location of the equipment
- The current condition of the equipment

To keep equipment inventory records up-to-date, the PI/PD is expected to notify the Associate Director of Financial Reporting and Analysis promptly (within 30 days) when equipment is:

- Altered or modified in any way,
- Incorporated into another piece of equipment,
- Lost or stolen

#### Equipment Disposition

Disposition of all Union College owned equipment is handled through the Office of Financial Services. In some cases, title to equipment purchased or acquired for sponsored research activities will be vested in the sponsor.

#### **d. Subcontracts (Subawards) and Consultants**

##### **i. Subcontracts (Subawards)**

A subcontractual agreement relationship is necessary when the sponsored project requires that another organization perform a significant portion of the work through the grant award. If not approved at time of award (as stated in the award letter budget detail or terms and conditions) then the sponsor is required to approve entering into a subcontract agreement.

#### Subcontract Risk Assessment

The Uniform Guidance requires Union College to complete a **Risk Assessment Form** for all new (proposed) subcontracts. The Risk Assessment is completed by the Director of Budgets, Insurance and Environmental Compliance, who reports directly to the Vice President for Finance and Administration. Once approval is secured upon completion of the Risk Assessment, the Associate Director of Financial Reporting and Analysis will draft the subcontract agreement which will incorporate all the terms and conditions of the prime grant or contract to apply to the subaward, as well as all information and documentation required of the subawardee (e.g., technical and financial reporting requirements). A subcontractor is not authorized to begin work until a subcontract has been fully executed by an authorized representative from Union College and the subcontracting organization. Federal Regulations require additional FFATA reporting for sub-awards made from any Federal Grant, and the subcontracting process will require that the proposed subcontractor provide all information for the FFATA report.

#### Subcontract Monitoring

The performance of project-related activities for subcontractors is monitored by the PI/PD, to ensure the subcontractor is accomplishing the scope of work proposed, and is sufficiently completing project activities as required for the sponsored project. The PI/PD must review and approve all subcontractor invoices (requests for payment) to ensure that work completed to date aligns with the project timeline, scope of work, and activities as proposed. Once the PI/PD approves the invoice, the PI/PD will submit the invoice to the Associate Director of Financial Reporting and Analysis for review and to initiate payment.

##### **ii. Consultants**

The services of an individual with project-related expertise who is not an employee of Union College may be required to perform a portion of the work under a sponsored award. Sponsor approval is generally required for use of a consultant, and should be requested in the proposed budget and documented approval should be included in the award letter/awarded budget. In many cases, issuance of an award by the sponsor constitutes approval of consultants listed and justified in the proposal. The PI/PD should contact the Associate Director of Financial Reporting and Analysis or the Director of College Grants and Sponsored Programs to confirm if additional approvals are required by the terms and conditions of the sponsored grant award.

#### **e. Time and Effort Reporting**

Each PI/PD whose work is supported by a federal or state grant must sign a Time and Effort Report certifying the amount of time and effort devoted to each sponsored (grant-funded) project and institutional activity. The Associate Director of Financial Reporting and Analysis will send Time and Effort Report forms to the PI/PD at the end of each academic year and at the end of the summer period (for all grants with non-hourly payroll charges; hourly payroll reporting is documented through employee time sheets). The PI/PD will complete the form for each employee with the percentage of effort devoted to the grant project. The PI/PD is instructed to return the signed forms to the Associate Director of Financial Reporting and Analysis who then sends them to the Director of College Grants and Sponsored Programs. The Time and Effort Report forms are then reviewed and approved by the Director of College Grants and Sponsored Programs. The Director of College Grants and Sponsored Programs then sends the Time and Effort Reports back to the Associate Director of Financial Reporting and Analysis who maintains the reports in the project files.

#### **f. Interim Reports**

If the sponsor requires submission of interim technical, financial, and invention reports, the type, form, and frequency of reports will be specified in the award letter. Failure to submit required reports can jeopardize future funding to the P/PDI or the College and can delay payment from the sponsor. Therefore, PI/PDs are required to submit required reports in a timely manner (i.e., by the sponsor-imposed due date).

#### **i. Technical**

Technical reports are the responsibility of the PI/PD. The Director of College Grants and Sponsored Programs and the Associate Director of College Grants and Sponsored Programs ensure institutional compliance by monitoring the status of sponsored program grant award reports. When reports are due, the Associate Director will notify the PI/PD via email of the upcoming due date.

Sponsor guidelines must be followed for reporting, including the use of the sponsor's templates, forms, and format, as required. Failure to submit required reports by the report due date may affect payment or disbursement of grant funds, and may also jeopardize future funding to the PI/PD and/or the College. Both the Office of Corporate, Government and Foundation Relations as well as the Office of Financial Services staff are available to assist the PI/PD with the development of the technical report, including helping to address questions about the report requirements. The PI/PD should immediately contact these offices (or directly contact, via telephone or email, the Associate Director of Financial Reporting and Analysis or the Director of College Grants

and Sponsored Programs in the event a delay arises in completing the technical reporting requirements by the due date.

In the event that reports are nearing the due date and/or have passed the due date, the Director of College Grants and Sponsored Programs will escalate the matter to the Academic Dean of Departments and Programs. The dean will contact the PI/PD about the status of the report and notification of fulfilling obligations of the grant and the College.

## **ii. Financial**

Financial reports will be prepared and submitted by the Associate Director of Financial Reporting and Analysis. In the event the sponsor requires additional detailed financial reporting information, the Associate Director of Financial Reporting and Analysis will contact the PI/PD via email to request the additional information. The PI/PD is expected to respond with the requested information in a timely fashion, ideally within two business days.

## **g. Project Termination and Close-Out**

### **i. Transfer of PI**

Sponsored project awards are made to the College, not the individual PI/PD. When a PI/PD moves to another university during the course of an award, Union has the choice of nominating a substitute PI/PD or transferring the award to the new institution. In most cases Union supports transfer of the award and will cooperate fully in the transfer process so that the research may be continued with the least possible disruption. However, sometimes it may be advisable to subcontract, rather than transfer, the remaining work to the new institution. The sponsor should be consulted for the specific process to follow.

A transferring faculty member may wish to take equipment purchased under a grant or contract to the new laboratory, and, under certain circumstances, may be able to do so. In fact, many sponsors, NSF and NIH in particular, prefer that equipment be moved with an active project and expect the college to cooperate fully in such a transfer.

PI/PDs wanting to transfer equipment, when title belongs to Union, must discuss this issue with their dean, or Department Chair. This will be followed by a formal approval process.

## **h. Final Reports**

The College is usually required to submit final reports to the sponsor when a project is completed. The types of reports and the level of detail required will depend upon the sponsor and the terms of the award.

### **i. Technical**

Technical reports are the responsibility of the PI/PD. The Director of College Grants and Sponsored Programs and the Associate Director of College Grants and Sponsored Programs ensures institutional compliance by monitoring the status of sponsored

program grant award reports. When reports are due, the Associate Director will notify the PI/PD via email of the upcoming due date.

Sponsor guidelines must be followed for reporting, including the use of the sponsor's templates, forms, and format, as required. Failure to submit required reports by the report due date may affect payment or disbursement of grant funds, and may also jeopardize future funding to the PI/PD and/or the College. Both the Office of Corporate, Government and Foundation Relations as well as the Office of Financial Services staff are available to assist the PI/PD with the development technical reporting, including helping to address questions about the report requirements. The PI/PD should immediately contact these offices (or directly contact, via telephone or email, the Associate Director of Financial Reporting and Analysis or the Director of College Grants and Sponsored Programs in the event a delay arises in completing the technical reporting requirements by the due date.

In the event that reports are nearing the due date and/or have passed the due date, the Director of College Grants and Sponsored Programs will escalate the matter to the Academic Dean of Departments and Programs. The dean will contact the PI/PD about the status of the report and notification of fulfilling obligations of the grant and the College.

## **ii. Financial**

Financial reports will be prepared and submitted by the Associate Director of Financial Reporting and Analysis. In the event the sponsor requires additional detailed financial reporting information, the Associate Director of Financial Reporting and Analysis will contact the PI/PD via email to request the additional information. The PI/PD is expected to respond with the requested information in a timely fashion, ideally within two business days.

## **iii. Invention Certifications**

Final Invention Statements or Certifications may be required by the sponsor, as documented in the award terms and conditions. The PI/PD is responsible for initiating the completion of this form, in consultation with the Director of College Grants and Sponsored Programs. Once the required information on the form is completed, the Director of College Grants and Sponsored Programs will forward (via email) the form to the Vice President for Academic Affairs for review, in consultation with the Dean of Academic Planning and Resources. Once the information on the form is verified by the deans, the Vice President for Academic Affairs will approve by signing the form. The form is then returned to the Director of College Grants and Sponsored Programs for submission, in consultation with the PI/PD and Associate Director of Financial Reporting and Analysis, to the sponsor as directed in the sponsor's instructions for project close-out.

## **i. Project Audits**

The sponsor may elect to audit sponsored grant awards. During the audit process, the sponsor may disallow charges which are determined to be in violation of the award terms. The PI/PD is responsible for covering these disallowed charges through his/her Faculty

Research and Travel account or through academic department budget (in consultation with the Department Chair).

Union College complies with federally required institutional standards. Union's financial statements and internal control structures are audited by independent auditors to ensure compliance with laws and regulations as required in Office of Management and Budget (OMB) Uniform Guidance.

#### **j. Record Retention**

Most sponsors require the grantee (Union College) to retain all files and documents for three years after the termination of the award and completion of an audit, or for five years if an audit has not occurred. If the sponsor requires a different retention period per the award terms and conditions or other relevant guidelines, Union will comply and retain the records for the designated period of time.

The Office of Financial Services is responsible for retaining purchase orders, invoices, personnel files, payroll records, and other official documents. It is not necessary for the PI/PD or department offices to keep such documentation. The PI/PD need only retain financial transaction documentation that might not be available to the Associate Director of Financial Reporting and Analysis, such as handwritten records of telephone calls to sponsors or correspondence with the sponsor's technical staff. The PI/PD is responsible for maintaining all project data (as planned and stated in the project proposal's data management plan), technical reports, and any supporting documentation. These documents, to include grantee compliance considerations (e.g., Responsible Conduct of Research Training), are monitored and a copy is retained by the Office of Corporate, Government, and Foundation Relations.