

ORSP

New Award Orientation Grant Management Guide

Use this quick reference guide in conjunction with
the Grants and Contracts Procedures Manual
at <http://www2.sfasu.edu/orsp/tam.html>.





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PI/PD Responsibilities

Principal Investigator / Project Director Responsibilities

Awards from external sources (grants, contracts, cooperative and other sponsored agreements) are made to SFA, not the Principal Investigator / Project Director who prepared the proposal. For simplicity, in this manual we refer to all awards from external sources as “grants.”

The President of SFA, or his/her designated signature authority, is the only individual who can bind the University to the terms of a grant, as indicated by the approved signature on a proposal, award document or a contract.

Principal Investigator (PI) / Project Director (PD) Acceptance of Responsibility

As the PI/PD, you are the sole person responsible for management of the funded project. Some projects have a separate director in addition to the PI/PD. While the project director is responsible for overseeing the program, the PI/PD retains ultimate responsibility. Co-PIs share responsibility.

PI/PD signatures on the following documents signify acceptance of responsibility to conduct project activities as approved by the funding agency and to adhere to sponsor guidelines and policies and procedures of the University:

- *Proposal Clearance Form at the proposal stage*
- *PI/PD Assurance Supplement at the proposal stage*
- *Request to Establish a New Banner Fund at the award stage*
- *Award Orientation Checklist (if applicable) at the award stage*

Post-award Responsibilities: The PI/PD has overall responsibility for the successful conduct of the project, including the responsibility to:

- Conduct the project according to the terms outlined in the agreement, agency guidelines, and applicable regulations, including the budget as approved by the sponsor;
- Adhere to compliance requirements (such as human or animal subjects in research, responsible conduct of research, financial conflict of interest, biosafety, etc.) and report and certify effort accurately, including cost-shared effort;
- Monitor subawards and vendor contracts to ensure that work progresses as necessary (subcontractor meets all deadlines, submits required reports, invoices for work, etc.);
- Monitor grant funds regularly to ensure that all charges are appropriate to the award (reasonable, allowable, allocable), directly support the project's objectives or scope of work, and are processed in accordance with university policies and procedures;
- Process cost transfers and budget changes through ORSP, and amendments/modifications/no-cost extension requests requiring sponsor approval through ORSP for institutional approval before submission to the sponsor; and
- Establish and maintain contact with the sponsor's program officer and develop and submit technical and programmatic reports in a timely manner and copy or notify ORSP of submission.

Close-out Responsibilities: The PI/PD has the responsibility to:

- Follow the ORSP close-out procedure which is emailed within 90 days of project end;
- Reconcile grant budgets and verify that all expenditures have posted to the grant fund;
- Prepare the final programmatic report as required by sponsor and copy ORSP on submission; and
- Process grant files for retention using the date provided by ORSP.

Set Up My Account, Budget and Cost-share

Each new externally funded grant must have its own Banner account (Fund – Organization – Program known as FOP) and internal budget. To set up the FOP, the PI/PD completes the Request to Establish a Banner Fund for Grants and Contracts (REF) and submits it to ORSP.

If the proposal/award budget doesn't provide sufficient detail, the PI/PD should submit the Budget Set-up and Revision Form (BUD) to ORSP. This form details how to allocate the award among SFA codes (salaries, benefits, indirect costs, etc.), based on the terms of the award.

ORSP provides the PI/PD with the unique grant FOP number at New Award Orientation. Unless otherwise specified on the REF, PIs/PDs are designated as the fund managers. Grant and departmental support staff also should have access to the fund.

In addition, if the award includes cost-sharing, a companion cost-share organization will be established by ORSP. To set up the cost-share budget, the PI/PD should submit a Cost-share Detail Form to ORSP.

Contact Department

ORSP
936.468.6606

Applicable University Policy

[\(3.12\) Establishing a New Departmental Account: Fund – Organization – Program](#)

Forms & Resources

[Request to Establish a Banner Fund for Grants and Contracts \(REF\)](#)

[Budget Set-up and Revision Form \(BUD\)](#)

[Cost-share Detail Form](#)

Get Access to View My Account

All grant transactions are detailed in Banner. PI/PDs and departmental and grant support staff can view grant transactions through Internet Native Banner (INB) or Self Service Banner (SSB). Each individual in need of account access must complete the Banner Access Request and Banner Privacy & Security Compliance Statement forms, submit them to Information Technology Services (ITS), and attend a Banner Finance training session.

Contact Department

ITS
936.468.1110

Controller's Office
936.468.2303

Forms & Resources

[Banner Access Request](#)

[Banner Privacy & Security Compliance Statement](#)

Hire and Pay Staff (Including PI/PD)

It is the responsibility of the PI/PD to request submission of appropriate personnel forms by the grant or department's administrative staff for SFA personnel paid or cost-shared from grants.

Opening and Posting a Position. When hiring staff on a grant, the PI/PD must adhere to [Human Resources hiring procedures](#). Job openings must be posted prior to making any hiring decisions. A hiring matrix is required on all staff and faculty positions.

Electronic Personnel Action Form (EPAF). In Banner, an EPAF must be completed for all SFA employees who are being paid directly from a project or cost-sharing on a grant BEFORE the individual's start date. If you do not have grant staff with EPAF origination access, work with your department's administrative staff.

For multiple-year awards, all grant staff paid solely from grants must have an EPAF submitted every September 1.

Contact Department

Human Resources
936.468.2304

ORSP
936.468.6606

Applicable University Policy

[\(12.1\) Compensation from Grants, Contracts and Other Sponsored Agreements](#)

Forms & Resources

EPAF (access through Self Service Banner)

Navigating Employment Forms

Pay a Business, Speaker, Consultant, or Participant

SFA uses a **contract** to pay any entity (individual, organization, educational institution, etc.) not employed by SFA. A fully executed contract should be on file with ORSP before work can be performed.

Who drafts the contract? The PI/PD initiates contracts through ORSP using an ORSP-approved template, or submitting the Contract Request Form to have ORSP develop the contract for you. Templates can be found at <http://www2.sfasu.edu/orsp/contracts.html>.

Who approves the contract? ORSP reviews and approves the contract then routes to General Counsel for legal review. General Counsel obtains the SFA President's signature and returns the contract to ORSP. ORSP then returns a copy to the PI/PD.

Time constraints. Submit the contract to ORSP **at least two weeks before** the start date of the contract. More time may be required depending on the other party and its review procedures.

What must be done to pay a contract? In addition to a fully executed contract, the PI/PD or grant staff needs to:

1. Have the contractor/subawardee submit a **W-9 form** to Accounts Payable (used to set up the contractor as a "Vendor" in Banner).
2. Enter a **purchase requisition** in Banner.
3. Enter **receiving information** in Banner once the goods have been received or services rendered.
4. **Notify Accounts Payable via email** that it is okay to pay the contractor.

Contact Department

ORSP
936.468.6606

Accounts Payable
936.468.2432

Procurement & Property Svcs
936.468.2206

Applicable University Policy

[\(1.3\) Contracting Authority](#)

Forms & Resources

[Contract Request Form](#)

Navigating Contracts

Purchase Materials, Supplies, and Equipment

All purchases are made under the purview of Procurement and Property Services. Because purchasing policies and procedures change periodically, ORSP recommends you review the Procurement and Property Services website (www.sfasu.edu/purchasing) for the most current purchasing information.

Typically, purchases of materials, supplies, and equipment for grants are made by the departmental administrative assistant by method of purchase requisition or P-Card.

Contact Department

Procurement & Property Svcs
936.468.2206

Applicable University Policy

See Procurement & Property Svcs website for a complete list of applicable purchasing policies: www.sfasu.edu/purchasing/118.asp

Initiate Travel

All SFA employees traveling under grants must follow SFA travel policies and procedures, found on the Travel Office webpage: <http://www.sfasu.edu/controller/travel/index.asp>

SFA employees who wish to travel must obtain permission in advance of the trip by completing a Banner **travel request**. A travel request ensures that funds are encumbered against the appropriate account(s). Travel requests should be completed and approved 7 working days prior to departure.

Contact Department

Travel Office
936.468.2462
936.468.6314

Applicable University Policy

[\(3.29\) Travel](#)

Upon return from a trip, a **travel voucher** must be completed in order to receive reimbursement approved in the request. The travel voucher form can be found on the Travel Office website. Employees traveling under grants shall be reimbursed for travel expenses and allowances on the same basis as other university employees unless alternate rates were specifically detailed in the grant application and approved by the sponsor.

Pay Scholarships to SFA Students

If scholarships are to be administered from your project, funds will be deposited into a scholarship pool except research scholarships, which have a specific Banner code. PI/PDs should email Becky Shepherd in Financial Aid a list of students authorized to receive scholarships. The list should contain student names, campus ID numbers, individual award amounts, the semesters in which they should receive the scholarship, and the research Banner code if applicable.

Contact Department

ORSP
936.468.6606

Financial Aid
rshepherd@sfasu.edu

Budget Management

Shadow Budgets

SFA uses Banner as our financial management system. Your original, sponsor-approved project budget will be loaded into Banner once all sponsor and SFA documents have been received and processed.

While Banner does keep track of all encumbrances and expenditures, please be aware that watching Banner is not an effective method of financially managing your project. Just like bank accounts before everything went online, the financial picture presented in Banner may not be the most current state of your project.

Some examples of how Banner is behind your actual, known expenditures:

- An item purchased today on a P-Card will not appear in Banner until at least one month from now.
- Salaries for exempt and non-exempt staff paid on an EPAF are encumbered in Banner and show as a liability. However, students (hourly and graduate students) do not show up as a liability; their salary charges only appear after payroll.
- Indirect costs do not encumber but are charged based on expenditures. If you have \$50,000 showing as available, you will need to reduce that amount by the IDC that will be charged.

Sponsor budget categories do not always mirror SFA budget categories. For instance, a sponsor might include salary and fringe as one line item while SFA has both a salary pool and a fringe pool. SFA considers registration for conferences an operating expense, while most sponsors consider such expenses travel-related.

PI/PD/grant staff are strongly encouraged to maintain a financial "shadow budget" to allow for independent tracking of grant expenditures. The shadow budget allows you to compare expenditures in grant-approved categories with expenditures in SFA's budget categories and will give you a timelier budget picture. You should enter items that you know will occur (such as the P-Card charge) on the day you make the commitment.

Reconciling Accounts

Each month, you should compare Banner expenditures with your shadow budget. Contact the appropriate department if charges are incorrect and ORSP to determine appropriate corrective actions.

Billing/Invoicing

All externally funded, restricted use, grant invoicing and reconciliation is managed by the Controller's Office. The Grant Accountant is responsible for requesting payments from sponsors, reporting university matches based on information provided by the PI/PD and the Banner finance system, and preparing financial reports for sponsors.

Departments or PI/PDs should never invoice sponsors. Should a PI/PD or other party receive a check for an award, it should be promptly delivered to the Controller's Office. Award checks should be mailed to: **Office of the Controller**, PO Box 13035, SFA Station, Nacogdoches, Texas 75962

Budget Management

Cost Transfers

Costs should be initially charged to the appropriate fund. The need for cost transfers is minimized by the regular review and reconciliation of grant accounts by the PI/PD (fund manager). Only allowable and allocable costs should be charged to a fund.

Grant Cost Transfer Procedure

- All requests must be made using the grant Cost Transfer Request (CTR) form. Detailed justification for the transfer is required, in addition to any relevant and supportive documentation.
- Transfer requests should be made within 90 calendar days after the transaction was posted to Banner or within 60 calendar days from the project end date. In addition, ORSP and/or the Controller's Office may initiate cost transfers if an inappropriate charge is discovered. Late transfer requests will only be processed in extenuating circumstances, which does not include the absence of the PI/PD or other fund manager.

Reference
Grants and Contracts Manual – Cost Transfers
Forms
Cost Transfer Request (CTR) form

Insufficient Funds and Cost Overruns

Insufficient Funds result when a PI/PD attempts to place a purchase requisition, purchase order, or other charge against a fund when there are insufficient funds in the individual account code or overall budget.

When ORSP receives e-mail notification that a transaction is in the insufficient funds queue, ORSP reviews the grant budget, award documents, expenditures and financial commitments. ORSP may contact the PI/PD or appropriate staff to initiate appropriate actions.

Although a sponsor may allow some flexibility in expenditures among approved budget categories, such overages must be adjusted internally by the PI/PD by submitting a Revision Clearance Form. All account-level overages should be reconciled before the end of the project term.

Cost Overruns result when the amount charged to a grant fund exceeds the available overall fund balance.

Charging Costs to Projects

Allowable, Allocable and Reasonable Costs

All expenditures charged to grants must be allowable, allocable and reasonable. **Grant accountants and ORSP are NOT responsible for ensuring that expenditures are allowable, allocable, or reasonable. This is the direct responsibility of the PI or PD.**

The Quick Decision guide shown below can help guide PI/PDs and grant staff through the process of determining if a charge is permissible.

Quick Decision Guide

Is the charge ALLOWABLE? For a cost to be allowable, it must conform to:

- OMB Circular A-21 (federal and state awards); and
- Sponsor terms and conditions; and
- SFA policies and procedures.

Is the charge ALLOCABLE to the project? When allocating charges between projects, ask:

- Are the expenses allocated on a consistent basis?
- Is the method of allocating expenses between projects sound?
- Is the expense allocation clearly documented?

Is the charge REASONABLE? To determine if a cost is reasonable, ask:

- Is it necessary for performance of the award?
- Is it consistent with established institutional policies and practices?
- Would it withstand external review by a prudent individual?

Typical Unallowable Costs

Typical unallowable costs based on federal and state cost principles include, but are not limited to the following:

- Advertising and public relations costs such as:
 - Hospitality suites or other special facilities
 - Memorabilia, including models, gifts, and souvenirs
 - Advertising and public relations costs that solely promote the University
- Alcoholic beverages
- Alumni activities
- Entertainment costs such as:
 - Amusement, diversion and social activities
 - Tickets to shows, sporting events, etc.
 - Meals/lodging/rentals/transportation related to such events
- Fines and penalties
- First-class airfare
- Losses on other grants
- Memberships, subscriptions and professional activity costs when incurred for civic or community organizations, country clubs, social or dining clubs
- Tips or gratuities

Charging Costs to Projects

Food Purchases on Sponsored Projects

Types of food purchases not allowed on sponsored projects:

1. **Meals, beverages, and other food items cannot be purchased directly for SFA personnel (faculty, staff, or students).** The only allowable food charges for SFA personnel is **per diem** associated with SFA-approved, over-night travel that was detailed in the proposal/scope of work and budget/budget justification as approved by the sponsor.

Meals, beverages, and other food items cannot be purchased for speakers, consultants, or other individuals under contract with SFA when these costs are covered in their contracts. The contractor's meals/beverages must be paid by the contractor when included in the contract.
2. Grants funds cannot be used to pay for meals or refreshments for project staff or other SFA personnel who join grant-related guests (such as speakers, evaluators) at a local restaurant.
3. Alcoholic beverages.

Applicable University Policy
(17.6) Food Purchases
Resources
What About Food Purchases?

Food purchases that may be allowable on sponsored projects:

This section applies to food purchases for non-SFA staff.

Non-travel related food/food item purchases may be a necessary expense to meet the goals and objectives of a grant, but they must be specifically outlined in a sponsor-approved project narrative and/or budget/budget justification. Some sponsors have limitations on food purchases while others disallow ALL food purchases.

Sponsor approval of an activity or event does not automatically mean that food for the event is also approved. Language in the budget and proposal/scope of work that describes the use of food as part of the activity or event must be included. Food purchases are limited to **event participants**.

*Purchase of alcoholic beverages is never allowed unless part of a clinical trial or other required research protocol and only if allowed and specifically approved by the sponsor.

Documentation

- Include receipts (per SFA policy 17.6, an original, itemized receipt is required from restaurants and vendors).
- Include the food purchase verification form (food purchased for research or animals is exempt).
- Include agendas and invitations (if applicable) for events, workshops, conferences.
- Include list of attendees for events, workshops, conferences.

Revision Clearance Process

Sometimes a change to a grant is necessary. The revision clearance process properly documents the requested change. PI/PDs should follow the revision clearance process when a change is needed to the project scope, budget, personnel, or duration.

Revision Clearance Process:

1. PI/PD completes the Revision Clearance Form (RCF) and attaches required documentation.
2. PI/PD obtains department chair signature on the RCF and submits to ORSP.
3. ORSP reviews the RCF and determines allowability of the requested change.
4. If change is allowable, ORSP takes steps to enact the change (obtain sponsor approval through a formal amendment or modification, update banner account, create new fund number, etc.).
5. ORSP notifies the PI/PD once the change has been made.

Forms

[Revision Clearance Form](#)
(RCF)

[Budget Set-up and Revision Form](#) (BUD)

Amendments/modifications requiring signatures are approved by ORSP and processed through General Counsel before they are signed by the President.

No-cost Extensions

A No-cost Extension (NCE) may be granted to a PI/PD in order to extend the work period without additional funding. Some federal sponsors require a simple notification while others require that SFA make a formal request and justify any budget carry-over into the extension period. Contract extensions typically require an amendment. Federal and state sponsors do not allow a NCE simply to spend any remaining budget funds.

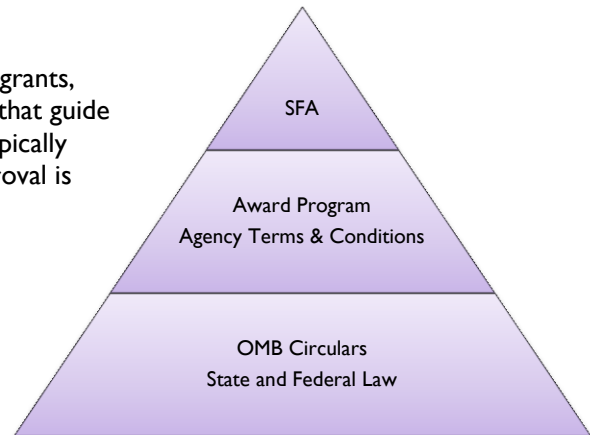
Forms

[NCE Template](#)

NCE requests are time sensitive and procedures vary by sponsor. Please contact ORSP as soon as you anticipate that you will need a no-cost extension. Prior to the end of your award, ORSP typically sends a Notice of Sponsored Project End Date Form that you can return to inform ORSP of your intentions.

While SFA policies and procedures must be followed for all grants, remember that each sponsoring agency also has regulations that guide their fiscal and programmatic practices. These regulations typically give guidelines for requesting no-cost extensions, when approval is required for budget revisions, etc.

To determine which policy/procedure/rule applies, use the order of precedent to the right.



Award Terms and Conditions

All sponsors have expectations and rules regarding projects they fund. You must carefully review all information that pertains to your grant starting with the proposal guidelines, application instructions, and the award letter and/or contract/agreement.

Notice that the same sponsor may have different rules for different projects, so just because you've received funding from the sponsor in the past, don't assume the expectations and rules are the same.

The following brief explanations outline basic areas of sponsor rules and regulations. Please refer to your specific award for relevant details. ORSP is happy to help you make sense of it all!

- **Basic Terms**
Items to review include: agreement length; all work/expenditures/cost sharing; start and end dates; close-out instructions; what revisions require sponsor approvals; what to do with program income; how to dispose of equipment at the end of the project, etc.
- **Special Terms and Conditions**
Many sponsors such as NSF, NIFA, and THECB reference other rules, guidelines, and/or regulations.
- **Reporting Requirements**
Most sponsors require reports (annual performance reports, quarterly deliverables, etc.). Always copy ORSP on all formal reports to a sponsor. Your department chair may also want to be copied.

All financial reports are completed by SFA Grants Accountants (Letitia Hamilton for most projects and Tammy Gibson for forestry projects).
- **Allowable, allocable and reasonable costs**
ORSP provides a general handout that covers typical allowable and unallowable costs. However, all sponsors are different, so review their information to learn more about what expenditures they will and won't cover.
- **Billing/invoicing**
Projects are typically cost-reimbursable or fixed-price.

Cost-reimbursable agreements require SFA to invoice the sponsor based on expenditures.

Compliance

Fixed-price agreements may give SFA the funds at the time of contract execution or as certain deliverables are met.

It is vital that you use your grant FOP for all purchases, payroll, travel, et al. to ensure accurate billing and financial reporting.

ONLY SFA Grants Accountants invoice sponsors (Letitia Hamilton for most projects and Tammy Gibson for forestry projects).

Typical Compliance Areas for Federal Awards

SFA, as a public, state funded institution, is typically in compliance with most federal regulations. However, you and any staff working on the project (including contractors) are also required to comply with these requirements. Not complying with the regulations means that the award may be terminated and sanctions may be imposed against the PI/PD and/or SFA.

1. **OMB Circulars:** Federal government compliance rules for grants and cooperative agreements. The three circulars applicable to SFA are:
 - **OMB A-21** “Cost Principles for Educational Institutions”
 - **OMB A-110** “Uniform Administrative Requirements for Grants & Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations”
 - **OMB A-133** “Audits of States, Local Governments, and Non-Profit Organization”
2. **Federal Acquisition Regulations (FAR):** apply to federal contracts. Each contract designates the applicable FAR clauses.
3. **Federal Debt:** A person/entity delinquent on federal debt, including student loans, is not eligible to receive federal assistance (financial and/or nonfinancial). The PI/PD certifies on the PCF that he/she isn’t delinquent.
4. **Drug Free Workplace:** SFA certifies we provide a drug-free workplace, notify employees that unlawful drug use is prohibited, and specify what actions will be taken for violations.
5. **Equal Employment Opportunity (E.O. 11375, E.O. 11246, 41 CFR part 60):** SFA certifies we do not discriminate based on race, color, national origin, religion, or sex.
6. **Civil Rights (Title VII, Civil Rights Act 1964):** SFA certifies “No person in the United States shall, on the basis of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.”
7. **Texting while driving ban:** All federal employees, government contractors, recipients and subawardees are banned from texting while driving while on official business. The City of Nacogdoches also has a ban.
8. **Care and Treatment of Laboratory Animals:** For work involving live, vertebrate animals, Pls certify that they will comply with all applicable state/federal regulations. The Public Health Service [Policy on Humane Care and Use of Laboratory Animals](#) contains the federal regulations which require that all research involving such animals be reviewed by a campus Institutional Animal Care and Use

Compliance

Committee (IACUC) and that the institution use the [Guide for the Care and Use of Laboratory Animals](#) to implement its institutional animal care and use program.

9. **Protection of Human Subjects in Research:** For work involving human subjects, PIs certify that they will comply with applicable agency rules for protection of such subjects. Most federal agencies have adopted the common rule called [Federal Policy for the Protection of Human Subjects](#). Department of Health and Human Services' codification of this common rule is at [45 CFR 46](#). Also, federally-funded research involving human subjects, including surveys and "exempt" research, must be reviewed by the campus Institutional Review Board (IRB).
10. **Invention Disclosure:** If an invention was funded in whole or in part by a government agency, SFA is subject to various obligations and reporting requirements as set out by the Bayh-Dole Act, also known as The Patent and Trademark Act Amendments of 1980 **and** in 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," **and** any implementing regulations issued by the awarding agency.
11. **Access to Records and Records Retention:** Sponsoring agencies and other authorized representatives have the right to access and to examine all records related to an award. Upon award closure, SFA must maintain such access as set forth by the agency (typically a minimum of three years after fund closure). ORSP has developed a handout [Retention of Grant Records](#) and notifies PIs of the retention date once a project has been closed.
12. **Financial Conflict of Interest:** PI/PDs must disclose any significant financial interest or other area that could be perceived as a conflict and SFA will mitigate as needed. Reference SFA Policy [8.2 Financial Conflicts of Interest in Sponsored Activities](#).
13. **Export Control:** Any item sent from the United States to a foreign destination is an export; travel taken to a foreign country and a foreign national working on an externally funded project can also trigger control issues.

Time and Effort Reporting

Are you being paid from a state or federally sponsored grant? Is a graduate student? Did you commit to cost sharing in your proposal? (i.e., “I will spend 10% of my time on this project as part of my normal SFA duties.”) **If you answered “yes” to any of the above questions, then welcome to Time and Effort Reporting!**

Resources
Effort Reporting Presentation

Where does effort come from?

The proposal submitted to the sponsoring agency dictates effort when the budget includes partial or full salary or cost-share of an employee’s time. Once an award is received, the PI/PD must ensure that an EPAF is submitted to reflect an employee’s time and effort on the project. The EPAF triggers the effort certification system. Federal and state regulations require effort certification as a reasonable estimate of time expended on a grant.

What is Effort?

The proportion of a work term (academic term or month) spent on teaching, research, service projects, and other assignments (what you do to earn your base pay). Effort is expressed as percent of TOTAL activity and is not based on a 40-hour work week.

What is effort reporting?

Effort reporting is the **method** to account for the proportion of work time (paid and cost-shared) devoted to these professional activities. Individuals certify effort reports on either a monthly or semesterly basis.

Reporting

Programmatic or Technical Reports

It is the responsibility of the PI/PD to draft and submit programmatic or technical reports to the sponsor. If financial information is requested in the programmatic report, contact the Grants Accountant to obtain accurate financial figures. PI/PDs should submit copies of programmatic reports to ORSP. Your department chair may also want copies of your reports.

Contact Department
Grants Accountant Letitia Hamilton 936.468.2250

Financial Reports

Financial reports to the sponsor are prepared and submitted by the Grants Accountant to ensure accuracy. PI/PDs may not submit financial reports to the sponsor.

Final Reports

It is the responsibility of the PI/PD to draft and submit the final report to the sponsor. If financial information is requested in the final report, contact the Grants Accountant to obtain accurate financial figures. Final reports should be submitted to sponsors in a timely manner. Often times, sponsors do not remit final payment to SFA until they have the final report on file. PI/PDs should submit a copy of the final report to ORSP to facilitate grant closure.

Project Close-out

Notice of Project End Date

Typically within 90 days of a project end date, ORSP sends the PI/PD/grant staff a “Notice of Project End Date” via email. This request asks if the project will end as planned or if the PI/PD will request an extension.

If an extension will be requested, ORSP sends instructions to the PI/PD/grant staff. If a project will end as planned, ORSP sends the PI/PD/grant staff an email with relevant close-out documents.

General considerations for completing a project:

- New expenditures cannot be encumbered *after* the project end date.
- Purchases of major equipment and supplies are generally not allowed within the last 90 days of an award.
- For fixed-price awards, unexpended balances will be transferred per university policy.
- Unexpended balances for cost-reimbursable or pre-paid grants will be returned as specified by the sponsor.
- Sponsors may disallow expenditures made at the end of an award that appear solely to spend down remaining balances.
- All incorrect charges to a grant fund and/or account-level overages within a grant fund **MUST BE ADJUSTED** before SFA can submit a final invoice to a sponsor.

Close-out Process

Typical close-out duties to perform during the last 90 days of a project:

1. Review expenditures and encumbrances for grant accounts.
2. Request closure of encumbrances that won't be needed, including purchase requisitions and P-Cards.
3. Contact subawards and contractors for confirmation of work completion and final invoices.
4. Submit EPAFs for grant paid or cost-shared personnel to remove them from a grant FOP (prevents overcharging).
5. Review recurring charges that continue without paperwork and contact appropriate departments to end such charges (i.e., copy machine leases).
6. Arrange for disposition/disposal of equipment, hazardous materials, etc.
7. Notify IRB/IACUC that the project has ended, as applicable.

Note that some sponsors withhold final payment until all reports have been submitted.

Records Retention

Project records must be retained to meet state, federal, and sponsor requirements. You may also need to retain records due to SFA historical significance, as determined in conjunction with the University Archivist in the Steen Library.

Upon project closure, ORSP sends the PI/PD and associated department staff a notice with the records retention date and information about what records to keep.

Applicable University Policy
(2.9) Records Management
Resources
Grant Records Retention