

Post-Award Administration

Summary

Office of Sponsored Programs provided instruction for Post Award Administration.

Purpose

To provide guidance on Post-Award Administration.

Policy

Post-Award Administration

During this phase of an award or contract, the post-award staff is responsible for:

- Processing in a timely manner all grant-related requests for payment
- Generating any required fiscal reports
- Monitoring and approving expenditures
- Ensuring compliance with any applicable federal, state, local or private agency regulations and guidelines. Submitting all grant-related requests and expenditures for processing
- Producing monthly, quarterly or semi-annual invoices of expenditures as required by contract
- Maintaining a file for auditing purposes as required by funding agency regulations. (This does not relieve the Dean or Principal Investigator of the responsibility to operate within prescribed administrative or fiscal constraints.)

The Office of Sponsored Programs must have all documents and information required to establish a complete file, including:

- A copy of the "funded" proposal and all revisions.
- A copy of the official award letter.
- A fully executed contract.
 - A fully executed contract is the legal commitment with the funding agency indicating it will fulfill its financial obligation, relieving CSU of the potential risk associated with losing state funds.
 - The contract should include specific information that enables us to establish, monitor and administer the program in conformity with all external audit requirements.
 - The contract will specifically address the reporting requirements expected by both the program director and financial department.
- The file must contain an approved budget. This may not be the same budget that was included in the proposal. If a proposal is funded for a lesser amount, a new

budget that conforms to state Board of Regents' policies must be developed to match the funded amount. Normally, this phase is the most difficult part of the post-award phase. To simplify this step, take the original budget and adjust it to reflect the funded amount of the grant award.

Assigning sponsored-restricted account numbers

Account numbers are assigned once an approved budget is in hand along with all other information contained in the grant file. A budget is constructed according to the state Board of Regents policies and procedures and then forwarded to the Budget Office to be included in the next budget amendment and reflected on CSU's accounting records. The Principal Investigator (PI) will then be notified of the Grants Administrator and account numbers for the project.

Program Initiates Expenditures

Once the principal investigator or project director has been notified by post-award staff of the established account numbers, expenditures may begin as outlined in the approved proposal and reflected in the approved budget. The principal investigator or project director is then responsible for the appropriate management of the project. The principal investigator or project director is ultimately responsible for expending funds in compliance with all federal, state, local, private, Board of Regents and institutional regulations. In addition the appropriate Dean is also responsible for ensuring the principal investigator or project director complies with all appropriate expenditure regulations and any reports. The Office of Sponsored Programs is available to provide supportive and financial services to the principal investigator or project director and staff.

Reporting

Programmatic reporting is the responsibility of the principal investigator or project director with assistance of the appropriate Dean. These reports must be followed in accordance with the guidelines set forth in the award or contract.

Financial reporting is the responsibility of the Office of Sponsored Programs. Any such financial reports must be followed by the guidelines set forth in the award or contract.

Encumbrances at Contract End

Items not received during an award or contract period are not of benefit to the project and are disallowed during an audit even if they were legitimate charges at the time an order was placed. Therefore, orders for supplies and equipment must be placed well in advance (60-90 days), before the program expiration date or contract ending date to ensure delivery prior to the expiration of the award or contract. It is highly recommended that principal investigators and project directors not wait to spend down funds close to the ending date of an award or contract. Spending down funds so close to an ending date will likely raise the interest of the sponsor and could create an audit finding.

The Final Step

The Office of Sponsored Programs is responsible for preparing all financial closeout documents within the time-frame specified in the award or contract document. The principal investigator or project director is responsible (with assistance from the appropriate Dean) for the completion of the final programmatic reports as specified in the award or contract document. At about 60 days prior to the award or contract closeout date:

- Review accounting records for any possible discrepancies. Notify the Office of Sponsored Programs immediately to discuss possible corrections or adjustments.
- Consider the remainder of expenditures. Do not request any expenditure that could cause an over-expended status in any line item.
- Review the current budget. If an adjustment to the budget is necessary, contact the sponsor immediately and request approval to amend the budget. Obtain the approval in writing (email is acceptable) and forward a copy to the Office of Sponsored Programs. REMEMBER: Once an approval is granted, a local budget amendment must be completed.
- All substantial requests for expenditures such as supplies and materials, postage and printing should have taken place prior to the last 60 days of the project. Large expenditures toward the end of a project will signify "stock-piling of supplies" rather than using the funds for the intended project.

Complete the programmatic reports in a timely manner. All final expenditure reports and completed by the Office of Sponsored Programs. NOTE: Most sponsors will delay sending final payments pending receipt of final reports. This may result in a 6-12 month delay in receiving final payments. Therefore, the Office of Sponsored Programs strongly recommends that final reports be completed in a timely manner.

Record Retention

For audit purposes, most sponsors require the institution to maintain all grant or contract related records for a minimum of 3-7 years after the expiration date of the project. The Office of Sponsored Programs asks all principal investigators and project directors to retain complete programmatic files for a minimum of 3-7 years or the duration specified in the award or contract.

Related USG Policy

N/A

Last Update

9/2/2014

Responsible Authority

Office of Sponsored Programs