Award Acceptance & Management

GMU Research Administration Certificate Program Session
presented by

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November 14th, 2019

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Objectives

- Overview of Award Mechanisms & Award Set up
- Review of Award Documents, Compliance Requirements & Sponsor Guidelines
- Award Management during the Life of the Project
- Understanding how the budget works
- Roles & Responsibilities- Central office and College perspectives
- Regulations Governing Sponsored Funding
- Common Pitfalls & Tricky Stuff
- Post Award Best Practices

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Award Acceptance & Setup Overview

- Lifecycle of the award
- Pre-award transition to Post-award
- Roles & Responsibilities
- Types of Agreements & Award Mechanisms
- OSP Award Review Checklist & Process
- OSP Award Setup Process
- Pre-award Costs & At Risk Funds

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Pre-Award to Post Award transition

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Roles & Responsibilities

- GMU Roles & Responsibilities matrix (Handout)

Principal Investigator (PI):

- Directs the activity being supported by sponsored funding.
- Responsible for the technical success of his or her project and is accountable for compliance with University and Sponsor requirements.
- Review and approval of subcontract invoices
- The PI is ultimately responsible for the overall technical and financial management of the project.

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Roles & Responsibilities

College Administrators:

- Management and oversight of the college research operations & portfolio
- Serves as the liaison between OSP and the college and provides a variety of research administration services
- Reviews and approves transactions initiated by division/department
- Assists with compliance requirements, financial reporting, spending projections, budget development & modifications, cost share, audits, site visits, summer salary, at risk funds, etc.
- Works with support team, PI and OSP to ensure all applicable fiscal and administrative award guidelines are followed

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Roles & Responsibilities

Division, Department, Center & Institute Administrators:

- Assist PI with handling daily financial and HR transactions
- Initiates requests for travel, purchases, and hiring
- Handles monthly reconciliations and JVs
- May prepare and process Funding Change Forms
- Maintains files and backup for each project
- Coordinates requests with College offices and other central offices such as Purchasing and Travel
- May handle some other college administrative responsibilities

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Roles & Responsibilities

Office of Sponsored Programs:

- Training
- Proposal Preparation & Submission
- Award Negotiation & Acceptance
- Sponsor communications/requests
- Invoicing, Payment Collection & Financial Reporting
- Compliance monitoring, Audits & Site Visits

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Award Acceptance

- Sponsor Award notification package that includes the agreement and approved budget received by GMU Office of Sponsored Programs and/or Principal Investigator

- OSP reviews, negotiates terms and conditions and then signs agreement and/or accepts award.

- GMU Authorized Organization Representative (AOR) is the only person that can sign and legally bind the university to sponsored research agreements.

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Award Mechanisms

Grants:
- Awarded to assist the organization in fulfilling a goal or public purpose
- Supports further knowledge in a particular area or field of research
- Researcher defines the scope of work, little involvement by the sponsor once awarded
- Typically have budget flexibility within budget categories
- Refer to handout for more detailed overview of characteristics

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Award Mechanisms

Cooperative Agreements:
- Awarded to transfer money, property, services, or anything of value in order to accomplish a public purpose
- Sponsor is substantially involved throughout the project; they usually participate in defining the scope of work and may complete a portion of the work
- Typically have flexibility within most budget categories

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Award Mechanisms

Contracts:
- Awarded to acquire goods or services for the direct benefit or use by the sponsor
- Sponsor is heavily involved in supervision of the project, frequent status updates are often required
- May have less budget flexibility
- Governed by the Federal Acquisition Regulations (FAR)

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Award Mechanisms

Gifts:
- Donations for a general or specific purpose
- Little to no involvement by the sponsor/donor
- Nothing is expected in return beyond recognition
- Typically no budget restrictions, no formal reporting requirements

Award Mechanisms

Intergovernmental Personnel Act Assignment Agreement (IPA)

- Temporary assignment of **personnel** between the Federal Government and state and local governments, colleges and universities, Indian tribal governments, federally funded research and development centers, and other eligible organizations.
- Assignees typically remain on the home institution's payroll in an active pay status while on assignment. Salary and benefits are paid by the government agency but continue to be administered by the home institution. IPA assignees are not federal employees, but are subject to provisions of law governing the ethics and conduct of federal employees.
- Length of appointments vary and may be part-time or full time depending on the agency.

Award Mechanisms

Fellowships:
- Projects which provide a stipend to faculty or students in support of their undirected research or advanced study.
- Research may take place at the home institution or offsite.
- May have restrictions regarding other research or academic activities during the fellowship period.

Award Mechanisms

Subawards:
- GMU may be the recipient of pass through funding as a subawardee
- The prime award may be a grant, contract, or cooperative agreement.
- All requirements of the prime award are flowed down to GMU. The prime recipient may impose additional restrictions (carryover, budget revisions), the terms & conditions in the award document should be reviewed closely.
- Subaward vs. contractor (see handout)- determination is made at the proposal stage, or when adding new subawards during the course of the project. Choice should be made based on the work being done.

Subawards

- GMU may also issue subawards when we are the prime recipient. OSP will initiate this process based on the approved budget with the PI's confirmation

- Characteristics of a subaward:
  - Subawardee completes work agreed to and analyzes results- programmatic input
  - A specific investigator is identified
  - F&A costs apply to the first $25K of the subaward
  - May provide cost share or matching funds
  - Potential for patentable or copyrightable technology created through the project

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Contractor (previously vendor)

Characteristics of a contractor:
- Performs services only- no analysis or discretionary judgement-services are part of regular business operations available to any customer
- F&A costs apply to the entire amount
- Person conducting the work is not necessarily identified
- No potential for patentable or copyrightable technology to be created through the project
- No cost share or matching funds involved

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Payment Types

Cost Reimbursable:
- Most common at GMU
- Invoices are submitted to the sponsor for actual expenditures incurred in the previous month
- Detailed financial reporting is typically required
- Any residual funds must be returned to the sponsor

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Payment Types

Firm Fixed Price:
- Usually invoiced based on deliverables or milestones, a set payment schedule is typically included in the agreement
- Any residual funds can be retained
- At GMU, remaining funds minus the applicable F&A are moved to the PI's pool org during the closeout process
- Transfer of residual funds exceeding 35% of the total award amount requires further review and approval by the controller's office

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Award Set Up Checklist

- Fully executed agreement-negation of any unacceptable terms & conditions
- Budget & Routing
- Human Subjects
- Animal Subjects
- Lab Safety
- Conflict of Interest
- Required Training (FCOI when applicable)
- Export Control or Classified Research
- Other Specific terms & conditions

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Final Agreement & Budget

- A fully executed agreement is required in order to set up a new award (unless setting up at-risk).
- A finalized budget that matches the award amount and budget categories provided in the award document (if applicable) is also required.
- The budget must complete the internal routing and approval process before the award can be set up

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Human Subjects

Required for award set-up:

- An approved IRB protocol
                    -OR-
- An approved release of funds request (if permitted by sponsor) http://osp.gmu.edu/wp-content/uploads/Release-of-Funds-Request-Form-Human.pdf
- Contact irb@gmu.edu

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Human Subjects

- Institutional Review Board (IRB) is a committee established to review and approve research involving human subjects.
- Purpose is to ensure all human subject research be conducted in accordance with all federal, institutional and ethical guidelines
- Review and Coordination of approvals for GMU IRB is handled by RDIA http://oria.gmu.edu/

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Human Subjects

- Protocol has to be approved or deemed exempt in order to start the research
- Any changes to approved protocols require approval before work can continue
- The GMU proposal # must be listed as the funding source in the IRB application. If this information is not included an amendment must be submitted to add the GMU proposal# to the approved protocol and a congruency review must be performed in order to set up the award or process a modification.
- The work described in the proposal will be reviewed and compared to the approved protocol to confirm that the existing protocol covers the work being done under the grant.

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Animal Subjects

Required for award set-up:

- An approved IACUC protocol
  -OR-
- An approved release of funds request (if permitted by sponsor)
  http://osp.gmu.edu/wp-content/uploads/Release-of-Funds-Request-Form-animal-Care.pdf
- Contact iacuc@gmu.edu

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Lab Safety

Required for award set-up:

- Project review form must be approved by lab safety office prior to expending any funds.
- There is no release of funds option for lab safety
- Contact labsafe@gmu.edu

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Conflict of Interest

- To ensure consistency with updated COI guidelines, all faculty positions (tenure track, term, research, affiliates and post docs) will be required to complete a COI disclosure prior to submission of any proposal. In addition, it is the responsibility of the PI to identify anyone else working on the project with an investigator role (independently responsible for the design, conduct or reporting of research). Those individuals will also need to complete a COI disclosure prior to submission of any proposal.

- An investigator who indicates a significant financial interest will need to complete a project specific disclosure and provide additional information for review by the COI committee. The committee determines if the financial interests pose a potential conflict for that particular project.

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Conflict of Interest

- If the committee determines that the financial interest may pose a financial conflict of interest for the project a management plan for the conflict must be prepared and approved by the committee (and in some cases the sponsor) prior to expending any funds.

- Anyone budgeted as TBD at proposal submission, or individuals added to the project during the period of performance who meet this criteria or who have been identified by the PI as fulfilling an investigator role must submit a COI disclosure before working on the project. Academic units should confirm appropriate COI disclosures have been submitted prior to submitting a request to charge salary to the award.

- COI Database: https://coi.gmu.edu/admin/admindefault.aspx

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FCOI Training

- All PHS Investigators must complete the CITI mini-course on Financial Conflicts of Interest for any new awards or modifications issued after August 24, 2012.
- Applies to anyone identified as an investigator on the project for all PHS or PHS pass through funding (NIH, FDA, HRSA) or funding from agencies that have adopted the PHS guidelines (i.e. ACS, AHA, Susan G. Komen)
- Training must be completed with a score of at least 80% prior to expending any funds, awards cannot be set up until this requirement is completed.
- The CITI Program is an on-line training program and can be found at www.citiprogram.org
- Any questions regarding the FCOI training should be direct to Aurali Dade, adade3@gmu.edu

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Export Control or Classified

- Projects involving export controlled items or information require additional review by GMU's Director of Export Compliance & Secure Research.
- A technology control plan may be required.
- Awards cannot be set up until the export compliance office has confirmed that all necessary safeguards are in place.
- Most routine educational and research activities at GMU fall within the educational and Fundamental Research exemptions within the Export Administration Regulations
- Projects involving classified information are also reviewed by our export compliance office, they will work with the PI to complete any necessary steps to ensure classified information is handled appropriately.

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Award Specific Terms & Conditions

- Some awards may include additional sponsor specific special conditions that must be resolved before the award can be set up
- Department of Justice awards typically include a number of special conditions that must be removed by the agency before the award can be set up (i.e. final budget approval, approval of indirect rates, approval of subawards, & several other types of additional documentation that must be submitted)

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Pre-award Costs/At-risk Accounts

- Pre-award costs are costs which an organization incurs prior to the effective start date of a project (delayed award document, need to purchase equipment or supplies in advance).
- Pre-award costs are unallowable unless approved by the sponsor
- Many agencies have included the authority for an organization to utilize pre-award costs (ALWAYS AT THE ORGANIZATION'S OWN RISK) under their adoption of expanded authorities limited to the period ninety (90) days prior to the actual start date of the award.
- Applicable to grants only, contracts do not allow pre-award spending
- Department of Justice & Department of State always require prior approval for any pre-award costs, consult the sponsor guidelines to determine if pre-award costs require approval

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Pre-award Costs/At-risk Accounts

- If pre-award costs are allowable and the sponsor has indicated that an award will likely be issued an at-risk account can be established.
- At-risk accounts are established for a maximum of 25% of the first year budget and a period of 3 months.
- A guarantee org is required.
- Compliance requirements still apply and the budget must complete routing
- If the award is delayed and charges incurred are now outside the ninety day window sponsor approval will be required
- Any expenses that cannot be charged to the sponsor will be moved to the guarantee org
- Eliminates the need for cost transfers when the award comes in

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Award Setup - Final Steps

- Establish subcontract agreements (if applicable)
- Entry in Banner
- Pooled position requests
- Banner access request
- Award Letter to PI/admins

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Break

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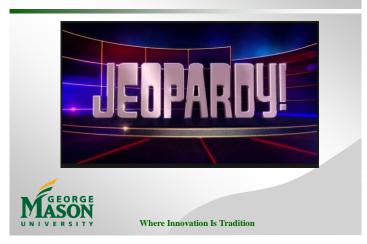
GMU Research Administration

Award Management Overview

- Review of award documents and agreements
- Award & Sponsor Specific Terms & Conditions
- Understanding which rules apply & the order of precedence
- Review of Sponsor approved budget & calculations
- Indirect Rates & Bases
- New Award Meetings & Quarterly Meetings
- Post Award Best Practices

Award Management – Getting Started

New Award notification email received from OSP and includes:
- Core Award Information in the body of the email
- Fully executed agreement & Award Docs
- Sponsor Approved Budget
- Signature Card
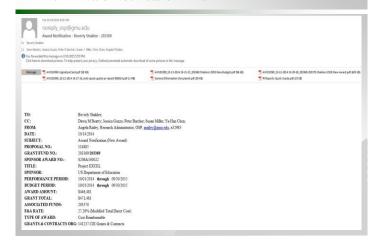- General Information Document
- PI Reports Quick Guide

New Award Notification Email

New Award Notification Email

Please carefully review the attached award document from your sponsor. The following is only general information regarding sponsored projects and will not cover all important aspects or specifics of your award.

Keep in mind these special conditions that pertain to your award:

ALL FEDERAL AWARDS
All investigators working on federal awards must complete a Conflict of Interest disclosure. It is the PI's responsibility to ensure that these individuals complete the disclosure (available at http://coi.gmu.edu) and required training.

GENERAL INFORMATION
Congratulations. George Mason University has formally agreed to accept funding for the project identified above. The award documentation and budget are attached. Institutional acceptance of this award places obligations on the University and the Principal Investigator (PI). Attached to this message is a list of obligations associated with managing sponsored awards and expending funds. Please review this information carefully. If you have any questions or need additional information, feel free to contact your OSP Post-Award Research Administrator.

OSP has entered the award budget into a unique account called a "Fund". This fund is viewable in Discoverer using the PI Report and also in PatronWeb. The attached Quick Reference Guide tells you how to access PI Reports and view this project fund. Information on upcoming workshops pertaining to Banner and PI Reports in Discoverer can be found at Workshops. Please compare your awarded project budget and the budget entered into Banner. If there are discrepancies, contact your Post-Award Research Administrator immediately. You must use this fund when charging expenses associated with this project. For new awards the attached Signature Card must be completed and returned to Accounts Payable in order to establish your signature authority for the award and delegate signature authority if necessary.

For further information on any of the above issues, please contact your OSP Post-Award Research Administrator or visit the OSP Website.

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Core Award Information

TO:	Beverly Shaklee;
CC:	Dawn M Beatty; Jessica Guzzo; Peter Barcher; Susan Miller; Ya-Han Chen;
FROM:	Angela Railey, Research Administrator, OSP, arailey@gmu.edu, x32983
DATE:	10/14/2014
SUBJECT:	Award Notification (New Award)
PROPOSAL NO.:	114885
GRANT/FUND NO.:	203369/**203369**
SPONSOR AWARD NO.:	S206A140022
TITLE:	Project EXCEL
SPONSOR:	US Department of Education
PERFORMANCE PERIOD:	10/01/2014 **through** 09/30/2015
BUDGET PERIOD:	10/01/2014 **through** 09/30/2015
AWARD AMOUNT:	$446,481
GRANT TOTAL:	$471,481
ASSOCIATED FUNDS:	203370
F&A RATE:	27.20% (Modified Total Direct Cost)
TYPE OF AWARD:	Cost Reimbursable
GRANTS & CONTRACTS ORG:	141237 CIE Grants & Contracts

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TITLE:	Project EXCEL
SPONSOR:	US Department of Education
PERFORMANCE PERIOD:	10/01/2014 **through** 09/30/2015
BUDGET PERIOD:	10/01/2014 **through** 09/30/2015
AWARD AMOUNT:	$25,000
GRANT TOTAL:	$471,481
ASSOCIATED FUNDS:	203369
F&A RATE:	0%
TYPE OF AWARD:	Cost Reimbursable
GRANTS & CONTRACTS ORG:	141237 CIE Grants & Contracts

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Award Docs & Agreements

Review the award docs and agreement to determine:
- Federal (20xxxx) or Non-Federal funding (22xxxx)
- Grant, Contract, Cooperative Agreement, Subaward, Fellowship, IPA
- Cost Reimbursement or Fixed Price
- Applicable terms and conditions
- Invoicing and payment terms
- Reporting requirements & due dates
- Period of Performance & Record retention requirements

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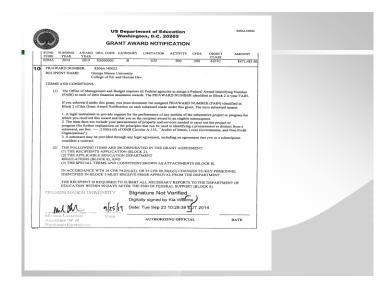
Terms and Conditions can include

- Code of Federal Regulations (CFR)
- Federal Office of Management & Budget (OMB) Circulars
- Federal Acquisition Regulations (FAR)
- Agency/Sponsor specific guidelines
- Program Rules
- Award specific terms and conditions

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Terms & Conditions, Regulations, Guidelines, etc.

Provide guidance on how to handle the following:

- Budget modifications
- Changes to key personnel and level of committed effort
- Changes in Scope of Work or Objectives
- No cost extensions
- Program Income
- Carryforward
- Cost Share Commitments
- Allowable and unallowable costs
- Reporting Requirements
- Equipment disposition
- Records Retention

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Federal Rules, Regulations & Guidelines

- 2 CFR 200 OMB Uniform Guidance
- OMB Circulars A-21, A-110, A-87, A-102, A-122, A-133
- Federal Acquisition Regulations (FAR)
- Cost Accounting Standards (CAS)
- Fly America Act, Export Controls, Conflict of Interest
- Human Subjects, Animals, Lab Safety

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Federal Agency/Sponsor Specific Terms & Conditions

- National Science Foundation - Grant General Conditions (GC-1) and Proposal & Award Policies & Procedures (PAPP) Guide
- U.S. Department of Education - Education Department General Administrative Regulations (EDGAR)
- National Institutes of Health - NIH Grants Policy Statement
- NASA Grant and Cooperative Agreement Handbook
- Department of Defense FAR Supplement (DFARS) Clauses

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Federal Agency/Sponsor Specific Terms & Conditions

- NSF – 2 month compensation restriction & RCR training requirements
- NIH & DOJ salary cap restrictions
- DOJ & DOS – Prior approval required for pre-award costs
- DOJ, DOS & IMLS – Prior approval required for No Cost Extensions
- DOD & DFAR additional restrictions for international travel and SWAM vendor purchases

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Program & Award Specific Guidance

- Budget modification restrictions (subawards/flow thru)
- Carryforward restrictions (NIH)
- Cost share restricted to private non-governmental contributions. (I3)
- Program limits administrative costs to 20% of total budget. (DOS)
- Reduced indirect recovery (VADOE) or none at all
- Some programs & awards will not allow universities to use under recovered F&A to fulfill cost share requirements
- Some awards can have restrictions on expenditures such as travel and personnel costs
- Additional requirements for changes in key personnel

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State & Institutional Guidelines, Rules & Regulations

- State Guidelines - Virginia Department of Accounts Commonwealth Accounting Policies & Procedures (CAPP) Manual, eVA, international travel restrictions, etc.

- University/Institutional Guidelines - GMU Faculty & Staff Administrative Handbooks, Summer Salary and Supplemental Pay procedures, Travel Guidelines, Monthly Reconciliations, Payroll Certifications, Indirect Recovery Returns, etc.

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Regulations Applicable to Sponsored Funding

Order of Precedence: Which Rules Do I Follow?

- Public Law
- Institutional Policy
- Award
- Specific Program Guidance
- Agency Specific Terms & Conditions
- OMB Circulars 2 CFR 200 (UG)

http://www.youtube.com/watch?v=szF-_zmCYEs&feature=c4-overview-vl&list=PLFA91D9F37D585F00

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Regulations Applicable to Sponsored Funding

- Non federal awards should follow award specific guidelines, acceptable accounting practices, and state and university rules, policies and procedures.

- Keep in mind that direct costs are charged to sponsored projects when the costs can be specifically identified to the project with relative ease and with a high degree of accuracy and are allowed by all terms and conditions governing a particular project. These conditions include being reasonable, allocable, necessary and allowable.

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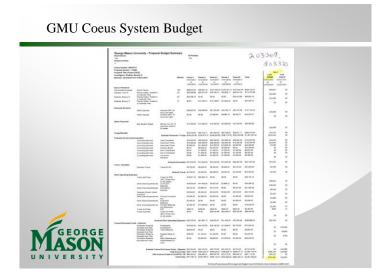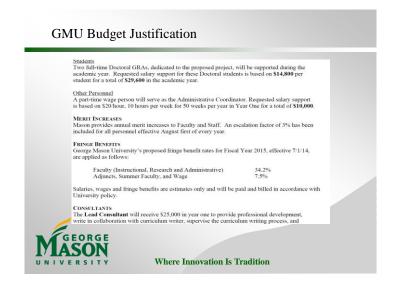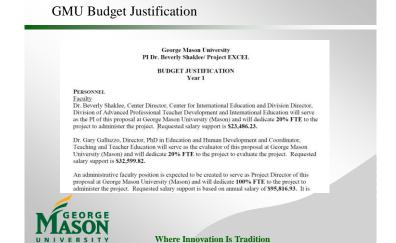
Budget - Overview
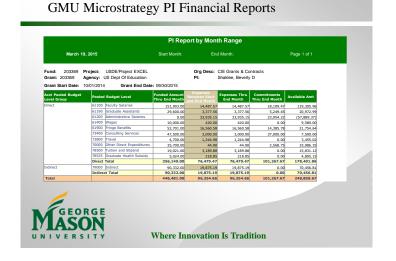
- The sponsor approved budget is an estimate of expenditures proposed to be incurred in the performance of a statement of work.
- Usually presented in a coeus, excel or sponsor specific format and is accompanied with a budget justification that explains the specific need for each item of cost included in the detailed budget.
- Will typically include detailed cost elements rolled up into summary budget categories for a specified period of performance
- Sponsor approved budgets are setup in the fund# established by OSP for the grant and reflected in the GMU Microstrategy Financial Reporting system
- Compare sponsor approved budget to budget load in Microstrategy

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GMU Coeus System Budget

GMU Budget Justification

George Mason University
PI Dr. Beverly Shaklee/ Project EXCEL

BUDGET JUSTIFICATION
Year 1

PERSONNEL
Faculty
Dr. Beverly Shaklee, Center Director, Center for International Education and Division Director, Division of Advanced Professional Teacher Development and International Education will serve as the PI of this proposal at George Mason University (Mason) and will dedicate **20% FTE** to the project to administer the project. Requested salary support is **$23,486.23.**

Dr. Gary Galluzzo, Director, PhD in Education and Human Development and Coordinator, Teaching and Teacher Education will serve as the evaluator of this proposal at George Mason University (Mason) and will dedicate **20% FTE** to the project to evaluate the project. Requested salary support is **$32,599.82.**

An administrative faculty position is expected to be created to serve as Project Director of this proposal at George Mason University (Mason) and will dedicate **100% FTE** to the project to administer the project. Requested salary support is based on annual salary of **$95,816.93.** It is

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GMU Budget Justification

Students
Two full-time Doctoral GRAs, dedicated to the proposed project, will be supported during the academic year. Requested salary support for these Doctoral students is based on **$14,800** per student for a total of **$29,600** in the academic year.

Other Personnel
A part-time wage person will serve as the Administrative Coordinator. Requested salary support is based on $20/hour, 10 hours per week for 50 weeks per year in Year One for a total of **$10,000.**

MERIT INCREASES
Mason provides annual merit increases to Faculty and Staff. An escalation factor of 3% has been included for all personnel effective August first of every year.

FRINGE BENEFITS
George Mason University's proposed fringe benefit rates for Fiscal Year 2015, effective 7/1/14, are applied as follows:

Faculty (Instructional, Research and Administrative)   34.2%
Adjuncts, Summer Faculty, and Wage   7.5%

Salaries, wages and fringe benefits are estimates only and will be paid and billed in accordance with University policy.

CONSULTANTS
The **Lead Consultant** will receive $25,000 in year one to provide professional development, write in collaboration with curriculum writer, supervise the curriculum writing process, and

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GMU Microstrategy PI Financial Reports

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GMU Microstrategy PI Financial Reports

PI Report by Month Range

| March 19, 2015 | Start Month: | End Month: | Page 1 of 1 |

Fund: 203370 Project: USDE/Project EXCEL/Participant   Org Desc: CIE Grants & Contracts
Grant: 203369 Agency: US Dept Of Education   PI: Shaklee, Beverly D
Grant Start Date: 10/01/2014   Grant End Date: 09/30/2015

Acct Pooled Budget Level Group	Pooled Budget Level	Funded Amount Thru End Month	Expenses Between Start and End Month	Expenses Thru End Month	Commitments Thru End Month	Available Amt
Direct	70000 Other Direct Expenditures	0.00	685.14	685.14	0.00	(685.14)
	78500 Tuition and Stipend	25,000.00	0.00	0.00	912.67	24,087.33
	Direct Total	25,000.00	685.14	685.14	912.67	23,402.19
Total		25,000.00	685.14	685.14	912.67	23,402.19

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Budget – Period of Performance

- The period of time in which the project work will be performed.
- If the period of performance listed in the sponsor approved budget does not match the period of performance listed in the fully executed agreement or award document, then the budget period of performance will follow the dates indicated in the agreement or award document.
- Be mindful of Pre-Award clauses in agreements. Most federal agencies will allow you to incur pre-award costs up to 90 days in advance of the start date of the award at your own risk. Some federal agencies such as the Department of State and Department of Justice require prior approval for any pre-award costs. Most federal flow through entities, foundations, private companies and non-profits do not allow for pre-award costs.

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Budget – Personnel

- Salary & Committed level of Effort
  - Represents the dollar amount associated with the amount of time that personnel will spend working on the project.
  - Closely review the salary amount and % of effort listed in the coeus budget and/or the sponsor approved budget. Have a good understanding of the base salary used to calculate the awarded budget.
  - If there are salary increases during the period of performance then the base salary used for the proposal budget that was awarded may be different that the current base salary being used.

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Budget – Personnel

- Salary & Committed level of Effort
  - See if a salary escalator was built into the subsequent years of the budget if you have a multiyear project.
  - Keep in mind that approved Principal Investigators and Project Directors of federal awards typically cannot have a disengagement of more than three months from the project or a 25% reduction in time devoted to the project without obtaining prior approval from the sponsor.
  - Most sponsors require that you obtain prior approval for any change to the Principal Investigator or Project Director. The terms and conditions of the agreement usually specify.

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Budget - Personnel

- Salary & Committed level of Effort for Personnel
  - Check the agreement to see if there are any other restrictions to be mindful of such as the NIH and DOJ salary caps or the NSF 2 month salary rule.
  - Also review the approved cost share budget to see if the PI, PD or key personnel plan to reflect effort with a cost share setup instead of direct charging their effort to the sponsored award.
  - A Funding Change Form is typically processed to charge effort of salaried employees to projects during the Academic Year for 9 month faculty and during the 12 month fiscal year period for 12 month faculty and staff members.

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Budget – Pooled Positions

- Review the types of positions included in the budget and the pooled positions that have been established to be used for the project.
- Pooled positions are typically created for faculty summer salary, Graduate Research Assistants, student wages, non-student wages, etc.
- Employees are typically hired into pooled positions with an EPAF or on a college upload

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Budget – Fringe Benefits

- Fringe benefits rates are reviewed, negotiated and approved each year
- Rates in effect when proposal needs to be submitted are used
- When grant gets awarded check fringe rates that are currently in effect and compare to rates used in proposal.
- Continue to monitor rate changes each year for multiyear awards.
- Current and prior fiscal year rates may be found on the GMU OSP website or the Office of Budget & Planning website at the following link: http://budget.gmu.edu/fiscal-year-2019-2020/

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Budget – Fringe Benefits Rates

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Budget – Fringe Benefits Rates

Budget – Other Direct Expenditures

- Travel
- Consultant/Professional Services
- Equipment
- Supplies and Materials
- Subawards
- Tuition
- Graduate Student Health Insurance
- Stipends & Honorariums
- Participant Support Costs
- Research Subject Payments

Budget – Direct vs. Indirect

Direct Costs – are charged to projects when the costs can be specifically identified to the project with relative ease and with a high degree of accuracy and are allowed by all terms and conditions governing a particular project. These conditions include being reasonable, allocable and allowable. Examples include PI or technical salaries and wages, research supplies & equipment, travel related to the project, consultants/professional services, subawards/subcontracts, etc.

Indirect Costs – aka Facilities & Administrative costs are general institutional expenditures that are incurred for common or joint objectives benefiting instruction, research or public service and therefore cannot be readily identified with a particular sponsored project. These costs are allocated to sponsored projects in accordance with OMB Circulars/Uniform Guidance through the application of the university's federally approved indirect cost rates. Examples includes utilities, general building maintenance and upkeep, office supplies, clerical/administrative salaries & wages, office furniture, telephone line charges, postage, memberships and subscriptions, etc.

Budget – Indirect Rates

Budget - Indirect Rates

- Some sponsors and programs have published reduced indirect rates or policies that state they simply do not pay indirect.
- Unless the sponsor has a written policy that limits the amount or percentage of F&A costs that can be recovered; the University will propose its applicable federally negotiated rate.
- The university cannot recoup more than the federally negotiated rates on MTDC.
- If there is a need to request a waiver or reduction in F&A, the PI should follow the F&A waiver process during the proposal stage

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Types of Indirect Distribution Bases

- Indirect applied to Total Direct Costs (TDC)
- Indirect applied to Modified Total Direct Costs (MTDC)

DISTRIBUTION BASE

(a) Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award). Equipment (defined in Section II.F), capital expenditures, charges for patient care and tuition remission, rental costs, scholarships, and fellowships as well as the portion of each subaward in excess of $25,000 shall be excluded from modified total direct costs.

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Budget – Calculating Indirect

Indirect at 10% on MTDC	Indirect at 10% on TDC
$10,000 – Salaries	$10,000 – Salaries
$750 – Fringe Benefits	$750 – Fringe Benefits
$5,000 – Consulting	$5,000 – Consulting
$10,000 – Travel	$10,000 – Travel
$10,000 – Tuition*	$10,000 - Tuition
$1,000 – Supplies & Materials	$1,000 – Supplies & Materials
$58,075 – Subaward to NC State*	$58,075 – Equipment
$94,825 - Direct costs	$94,825 - Direct costs
$ 5,175 - Indirect ($94,825-$10,000-$33,075) x 10%	$ 9,483 - Indirect ($94,825 x 10%)
$100,000 Total Budget	$104,308 Total Budget

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Break

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Budget - Cost Sharing

- Cost sharing represents the sponsored project or program costs (direct & indirect) that would normally be borne by a sponsor but instead are covered by the university or a third party, such as a subcontractor or unfunded collaborator.
- Cost share commitments included in proposals become binding auditable obligations. They are real costs.
- There are three main types of cost sharing: mandatory (required by sponsor), voluntary committed (not required by sponsor but included in proposal) and voluntary uncommitted (not required by sponsor, not included in proposal and usually not auditable)
- OSP establishes Cost Share Activity Codes for each award in order to track cost share transactions. Federal activity codes start with 00xxxx and non-federal codes start with 99xxxx
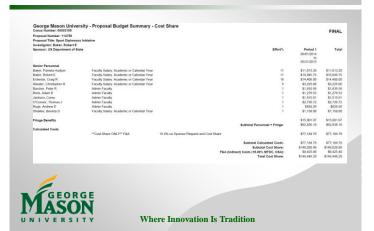- Award notification, budget and agreement will include the cost share details

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GMU Coeus Cost Share Budget

George Mason University - Proposal Budget Summary - Cost Share
Coeus Number: 00003185
Proposal Number: 114796
Proposal Title: Sport Diplomacy Initiative
Investigator: Baker, Robert E
Sponsor: US Department of State

		Effort%	Period 1 08/01/2014 to 05/31/2015	Total
Senior Personnel				
Baker, Pamela Hudson	Faculty Salary: Academic or Calendar Year	11	$11,013.20	$11,013.20
Baker, Robert E	Faculty Salary: Academic or Calendar Year	11	$10,045.75	$10,045.75
Esbrick, Craig R	Faculty Salary: Academic or Calendar Year	16	$14,400.00	$14,400.00
Atwater, Christopher R	Faculty Salary: Academic or Calendar Year	5	$3,225.00	$3,225.00
Barcher, Peter R	Admin Faculty	1	$1,635.56	$1,635.56
Brick, Adam B	Admin Faculty	1	$1,276.53	$1,276.53
Jackson, Corey	Admin Faculty	1	$1,515.01	$1,515.01
O'Connor, Thomas J	Admin Faculty	1	$2,736.72	$2,736.72
Ruge, Andrew D	Admin Faculty	1	$829.26	$829.26
Shaklee, Beverly D	Faculty Salary: Academic or Calendar Year	1	$1,158.00	$1,158.00
			$15,001.07	$15,001.07
Fringe Benefits		Subtotal Personnel + Fringe:	$62,836.10	$62,836.10
Calculated Costs				
	Cost-Share ONLY F&A	19.4% on Sponsor Request and Cost Share	$77,184.79	$77,184.79
		Subtotal Calculated Costs:	$77,184.79	$77,184.79
		Subtotal Cost Share:	$140,020.89	$140,020.89
		F&A (Indirect) Costs (15.00% MTDC, OSA):	$9,425.40	$9,425.40
		Total Cost Share:	$149,446.29	$149,446.29

FINAL

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GMU Coeus Cost Share Budget

George Mason University - Proposal Budget Summary - Cost Share
Coeus Number: 00007061
Proposal Number: 115476
Proposal Title: Middle School ACHIEVES (AdvanCing Healthcare Initiatives for undErserVed Students)
Investigator: Caswell, Shane V
Sponsor: Potomac Health Foundation

		Effort%	Period 1 07/01/2016	Total
Senior Personnel				
Caswell, Shane V	Faculty Salary: Academic or Calendar Year	10	$9,507.93	$9,507.93
Ambegaonkar, Jatin	Faculty Salary: Academic or Calendar Year	5	$3,887.22	$3,887.22
Caswell, Amanda Marie	Faculty Salary: Academic or Calendar Year	5	$4,968.86	$4,968.86
Fringe Benefits			$6,078.48	$6,078.48
		Subtotal Personnel + Fringe:	$24,442.49	$24,442.49
Subcontracts				
	Subcontracts_First 25K	PWCS (Third Party Cost Share)	$18,600.00	$18,600.00
	Subcontracts_First 25K	PWSI (Third Party Cost Share)	$5,000.00	$5,000.00
		Subtotal Subcontracts:	$23,600.00	$23,600.00
		Total Cost Share:	$48,042.49	$48,042.49

FINAL

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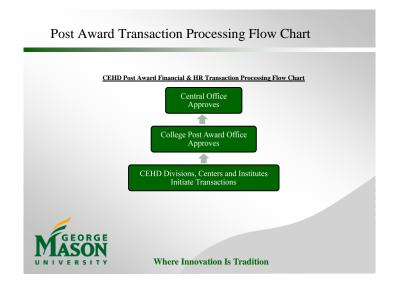**Where Innovation Is Tradition**

New Award Meeting

Next Steps include:

- Set up grant file on share drive and add copies of new award notification email, award doc/agreement, budget, budget justification, etc.
- Schedule a new award meeting with PI and division support team members to review the budget, administrative and compliance requirements and also discuss when project activities will occur, the types of transactions that will need to be processed and who will be handling each support task.
- Ensure signature card gets setup, prepare any necessary funding change forms, process any other transactions needed, monitor, support and reconcile charges, maintain share drive folders and continue to meet with team on a quarterly or monthly basis.
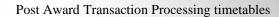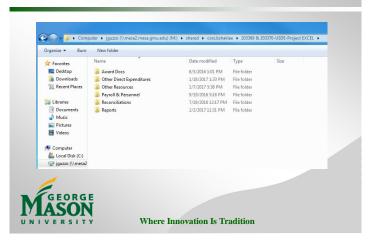
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New Award Meeting Agenda Sample

New Award Meeting
Project EXCEL – U.S. Department of Education
Attendees - PI Bev Shaklee, Anne Horak, Dawn Beatty, Patty Reed, Jessica Guzzo
GMU Fund#s 203369 & 203370
October 1, 2014 - 1:00-2:00PM
APTDIE Meeting/Conference Room

Agenda

1. NAGC Award Announcement
2. Post Award Conference Call
3. IRB approval status
4. Roles & Responsibilities – OSP, College, Division
5. Award Notification Email – 2 Funds
6. Budget & Cost Share – Overview and timetable for costs
7. Award Terms & Conditions – Cost Reimbursement/Incremental Funding/EDGAR
8. Signature Card
9. Microstrategy Reports & Emails
10. Monthly Reconciliations
11. Sponsor Required Reporting
12. Post Award Toolbox on share drive
13. Award Closeout
14. Any Questions/Concerns
15. Next Meeting

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New Award Meeting Post Award Support Summary

CEHD Post Award Support Summary

OSP Post Award – accepts awards, negotiates and signs contracts; establishes fund#s and sets up awards in Banner; handles invoicing and collection of payments; ensures IRB approvals are in place and sponsor specific training requirements are met; assists with reporting, modifications, payroll certifications, training, audits, site visits, cost share monitoring, review and approval of various transactions and communicates with sponsor on behalf of GMU PI.

CEHD Dean's Office Post Award Support (Jessica & Patty) – provides a variety of post award support services and serves as liaison between OSP and PI & Division Support Teams; assists with financial reporting, spending projections, budget modifications, no cost extensions, change in PI or scope of work, effort reporting and salary distribution changes; conducts project budget meetings and new award meetings; reviews and approves financial and hr transactions submitted by divisions; requests At Risk funds; handles the research funded summer upload and academic semester GRA uploads; oversees the reconciliation process, monitors cost sharing, assists with audits, site visits, and ensuring that the applicable fiscal award guidelines are followed.

CEHD Division/Center/Institute Post Award Support (Dawn Beatty) – assists PI with handling daily financial and hr transactions; initiates requests for travel, purchases, and hiring; handles the monthly reconciliations and JVs; maintain files and backup for each project; coordinates requests with CEHD Dean's Office and other central offices such as Purchasing and HR.

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Post Award Transaction Processing Flow Chart

CEHD Post Award Financial & HR Transaction Processing Flow Chart

Central Office Approves

↑

College Post Award Office Approves

↑

CEHD Divisions, Centers and Institutes Initiate Transactions

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Post Award Transaction Processing timetables

CEHD Processing Timetables

Travel Authorizations and eVA orders 2 business days in advance of when needed	3 business days before month end/last business day of month
Grant Funded EPAFs 2 business days in advance of university submission deadlines.	Journal Vouchers for Expenditures E&G Budget Transfer Requests
CEHD Internal Deadlines	
Food & Beverage Requests 5 business days before needed	Consultant Payments – 4 weeks before work begins
Funding Change Forms 5 business days before OSP Deadlines	Lodging Deposits – 6 weeks before payment is due

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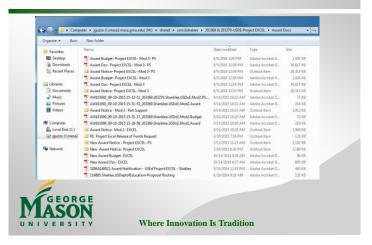**Where Innovation Is Tradition**

Post Award Toolbox share folder

Post Award Toolbox share folder

Post Award Toolbox share folder

Post Award Best Practices

- Review all information included in new award notification email, documents and systems
- Ensure all information is correct and matches across all systems
- If you find any errors in the budget load or award docs reach out to your Dean's office, College Business Office, College Research Office or the Office of Sponsored Programs
- Make sure you have a good understanding of which rules, regulations, policies and procedures apply, the order of precedence and the requirements of the award.

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Post Award Best Practices

- Hold a new award meeting with Principal Investigator, division and college support team members.
- Review the budget, discuss when activities will occur, terms and conditions to be aware of, reporting requirements and what additional support may be needed.
- Discuss roles and responsibilities and clearly define who will handle which activities
- Review resources and file storage together

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Post Award Best Practices

- Continue to meet on a quarterly basis and assist each other in supporting the project
- Maintain shadow spreadsheets to monitor and forecast fiscal activity
- Perform monthly reconciliations and post audit reviews
- Coordinate requests with your Dean's Office, College Business Office, or College Research Office and they will reach out to OSP if needed.
- When in doubt ask the questions.

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GMU Research Administration

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Award Management Overview

- No Cost Extensions
- Budget Modifications
- Forecasting, Calculating Available Balances & Understanding how the budget is managed
- Changes in SOW, Key Personnel or Reduction in Effort
- Grants vs. Gifts
- GMU Foundation & OSP Linked Funds

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No Cost Extensions

- A no-cost extension (NCE) extends the project period beyond the original project end date. As the phrase "no cost" suggests, there is no additional funding.
- NCEs can be requested when all of the three following conditions are met:
  - The end of the project period is approaching AND
  - There is a programmatic need to continue the research AND
  - There are sufficient funds remaining to cover the extended effort

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No Cost Extensions

- Some federal sponsors have delegated to GMU the authority under grant awards to approve a one-time no cost extension not to exceed 12 months.
- If that expanded authority exists OSP will notify the sponsor and an internal award notification email for the NCE will be sent to the PI and support team.
- If the sponsor has not delegated this authority to Mason, a written request must be made to the sponsor so many days in advance of the end date. Most agencies require us to notify them 30-60 days prior to the current end date. Check your award docs for those details.
- Request is sent from PI to college office, then to OSP then to sponsor and must explain why the additional time is needed to complete the goals, deliverables and objectives of the project.
- Non-federal sponsors typically require us to obtain prior written approval for No cost extensions.

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Other Prior Approval Requests

- Budget Revisions
- Change in Scope
- Reduction in PI effort greater than 25% or absence for 3 months or greater
- Carryover requests (depending on award terms and agency guidelines)
- Adding Subcontractors
- PI Changes
- Specific costs requiring approval as indicated in the award document (i.e. travel, equipment)

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Prior Approval Requests- Budget Revisions

Budget revisions:
- Not all budget revisions require sponsor approval
- Review the terms & conditions in the award document as well as the agency guidelines
- Contact your dean's office or OSP if it's not clear whether or not sponsor approval would be required.
- Internal budget revisions that do not require approval should be tracked internally
- The banner budget will only be updated for sponsor approved budget revisions. Financial reports are generated from microstrategy, the loaded budget must match the budget on file with the sponsor

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Internal Shadow Spreadsheets

Internal Shadow Spreadsheets

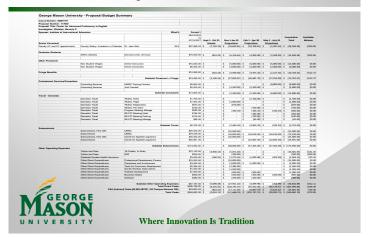## Forecasting & Calculating Available Balances

Forecasting & Expenditure Analysis tips

- Microstrategy financial reports do not encumber commitments for all types of expenditures.
- Examples of costs not automatically encumbered include travel, indirect, tuition, fees, graduate student health insurance, wages and the associated fringe benefits, stipends, honorariums, internal recharge centers, JVs, etc.
- Examples of costs typically encumbered include fiscal year salary and fringe commitments for faculty and staff, subawards, consulting/professional services agreements, eVA purchase orders and summer salary and associated fringe depending on the time of year.

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Forecasting & Calculating Available Balances

- Keep in mind that Microstrategy encumbers salaried employees' remaining payroll commitments for the current fiscal year so if you have a multi year award you need to account for the subsequent years of salary and fringe costs in your projections.
- Summer salary commitments are not going to show up until uploads and EPAFs are processed. You'll only see the first part of the summer initially encumbered until we cross over into the new fiscal year.
- Pay attention to the timing of indirect postings. If you have to determine an available balance for the overall award and indirect has not been applied to costs since the beginning of the month then you need to account for the appropriate amount of indirect that will be applied to posted direct costs and remaining unposted commitments.
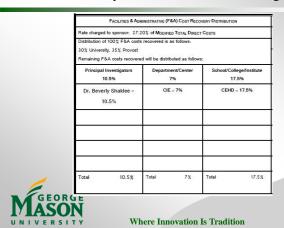
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Forecasting & Calculating Available Balances

- Have a good understanding of the budget modification terms and conditions of the award and which costs are subject to indirect and which are not.
- Let the PI and support teams know that the available balances currently reflected in Microstrategy may not account for all costs discussed and maintain shadow spreadsheets to track expenditures, commitments and internal budget modifications that do not require sponsor approval.
- Monitor and reconcile charges on a monthly basis and schedule periodic meetings with the PI and support teams to keep everybody apprised of the current state of the budget so the team has good available balances to work with.
- Keep in mind that cost transfers must be completed within 120 days

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Indirect recovery distribution – GMU Routing Form

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Indirect recovery distribution – GMU Routing Form

FACILITIES & ADMINISTRATIVE (F&A) COST RECOVERY DISTRIBUTION		
Rate charged to sponsor: 27.20% of MODIFIED TOTAL DIRECT COSTS		
Distribution of 100% F&A costs recovered is as follows:		
30% University, 35% Provost		
Remaining F&A costs recovered will be distributed as follows:		
Principal Investigators 10.5%	**Department/Center** 7%	**School/College/Institute** 17.5%
Dr. Beverly Shaklee – 10.5%	CIE – 7%	CEHD – 17.5%
Total 10.5%	Total 7%	Total 17.5%

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Indirect distribution setup – Microstrategy Reports

Distribution Setup

Fund	Indirect Cost Eff Date		Indirect Cost Dist Org		% Distribution
203369	6/13/2011	Beverly Shaklee/Federal	130827	IND/Provost Reserve	35.00
			713009	E&G Indirect Cost Revenue	30.00
			141104	Ind/CEHD	17.50
			142015	IND/Shaklee, B	10.50
			141233	IND/CIE	7.00
Total					**100.00**

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GMU Microstrategy PI Financial Reports

PI Report by Month Range

| March 19, 2015 | Start Month: | End Month: | Page 1 of 1 |

Fund: 203369   **Project:** USDE/Project EXCEL   **Org Desc:** CIE Grants & Contracts
Grant: 203369   **Agency:** US Dept Of Education   **PI:** Shaklee, Beverly D
Grant Start Date: 10/01/2014   **Grant End Date:** 09/30/2015

Acct Pooled Budget Level Group	Pooled Budget Level	Funded Amount Thru End Month	Expenses Between Start and End Month	Expenses Thru End Month	Commitments Thru End Month	Available Amt
Direct	61100 Faculty Salaries	151,903.00	14,487.57	14,487.57	18,109.47	119,305.96
	61190 Graduate Assistants	29,600.00	3,377.56	3,377.56	5,249.45	20,972.99
	61200 Administrative Salaries	0.00	33,935.15	33,935.15	23,954.22	(57,889.37)
	61400 Wages	10,000.00	420.00	420.00	0.00	9,580.00
	61900 Fringe Benefits	52,701.00	16,560.58	16,560.58	14,385.78	21,754.64
	73400 Consulting Services	47,500.00	3,000.00	3,000.00	37,000.00	7,500.00
	73800 Travel	4,700.00	1,244.98	1,244.98	0.00	3,455.02
	70000 Other Direct Expenditures	35,700.00	44.90	44.90	2,568.75	33,086.35
	78500 Tuition and Stipend	19,021.00	3,189.88	3,189.88	0.00	15,831.12
	78525 Graduate Health Subsidy	5,024.00	218.85	218.85	0.00	4,805.15
	Direct Total	**356,149.00**	**76,479.47**	**76,479.47**	**101,267.67**	**178,401.86**
Indirect	79000 Indirect	90,332.00	19,875.19	19,875.19	0.00	70,456.81
	Indirect Total	**90,332.00**	**19,875.19**	**19,875.19**	**0.00**	**70,456.81**
Total		**446,481.00**	**96,354.66**	**96,354.66**	**101,267.67**	**248,858.67**

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Indirect Calculations

Fund	Indirect Cost Eff Date		Indirect Cost Dist Org		% Distribution	Distribution of $19,875.19 Return
203369	6/13/2011	Beverly Shaklee/Federal	130827	IND/Provost Reserve	35.00	6956.32
			713009	E&G Indirect Cost Revenue	30.00	5962.56
			141104	Ind/CEHD	17.50	3478.16
			142015	IND/Shaklee, B	10.50	2086.89
			141233	IND/CIE	7.00	1391.26
Total					**100.00**	**19875.19**

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Prior Approval Requests-Change in Scope

- A change in scope will always require sponsor approval.
- Some examples:
  - Major changes in methodology
  - Modifying, removing, or adding a key activity, milestone, or objective
  - Change in project site
  - Subcontracting out activities that are central to the purpose of the award
  - Substitution of one animal model for another or change from exempt to non-exempt human subjects research
  - Significant rebudgeting that causes the project to change substantially from what was approved (for NIH, increase or decrease greater than 25% of award amount for the budget period in a single budget category)
  - Removal of key personnel or significant reduction in PI effort (greater than 25% across the life of the award)
  - Purchase of a unit of equipment exceeding $25K

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PI Effort Exercise

The Co-Investigator on an NIH grant receives a new NIH award on which he is PI. As a result, he needs to reduce his effort on the existing grant from the initial approved level of 6 person months (50%) to 4.2 person months (35%).

1. Does the grantee institution need to obtain NIH prior approval for this change?

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PI Effort Exercise

- NIH approval is required if key personnel <u>specifically named in the NGA</u> will withdraw from the project, be absent for a continuous period of 3 months or more, or reduce their time devoted to the project by 25% or more from the level approved in the budget
- The requirement to obtain NIH approval pertains only to the PI and those key personnel named in the NGA regardless of how the organization designates others as key personnel for it's purposes

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PI Effort Exercise

The PI's effort on grant A is 6 person months (50%) and it needs to be reduced to 4.2 person months (35%). Does this require NIH prior approval?

$$(.75 * 6 = 4.5 \text{ person months minimum required})$$

or

$$(.75 * 50\% = 37.5\% \text{ minimum effort required})$$

Yes, the reduction of 1.8 person months does meet the 25% prior approval threshold

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Gifts vs. Grants

- Grants are awarded to assist the organization in fulfilling a <u>goal or public purpose,</u> they typically have reporting requirements or other terms & conditions.

- Gifts are donations for a general or specific purpose

- All grant funding is administered by OSP

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GMUF Linked Funds

An OSP linked fund is needed when:

- A grant must be accepted by the foundation but the award will be administered by OSP (all funds are transferred to the linked OSP fund)

- Funds from a donation will be used to pay for expenses that can not be paid through the foundation (i.e. salary, tuition).

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GMUF Linked Funds

Process:

- Submit a request to establish a new GMUF linked fund along with a GMUF transfer form to move the funds from the foundation account to the linked fund.
- A routed budget is only required for sponsored awards accepted by the foundation and administered by OSP
- In most cases, all funds will be loaded in the other direct costs line unless there is a request to budget the funds in a specific way
- Please contact OSP to extend end dates or increase the budget for a linked fund (funds transfer will be required for budget increases)

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Closeout

- All final expenditures should be charged to the award in a timely manner to facilitate submission of the final invoice and financial reports (due dates vary depending on the award). We have a limited window to submit invoices.
- Paperwork should be submitted as soon as possible to terminate any recurring charges.
- Process any required paperwork to resolve overages as quickly as possible.
- The certificate session on financial reporting, billing, and closeout will provide a more in depth review of the closeout process.

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GMU Research Administration

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Wrap Up

- Common Pitfalls
- Best practices
- Upcoming GMU RAC sessions
- External Professional Development Opportunities
- Evaluations
- Contact info

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Common Pitfalls

- Submitting proposals to sponsors directly without OSP review
- Submitting invoices or budgets to sponsors
- Contacting sponsors regarding contractual matters
- Contacting the prime sponsor
- Not having a good understanding of your role in the support process
- Making assumptions and not asking for help

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Best Practices

- Develop a good understanding of the terms and conditions applicable to your award
- Work through the budget so you understand all calculations
- Clearly define roles, responsibilities and support expectations
- Setup effective communication protocols to ensure all team members are kept up to date
- When in doubt, ask for clarification
- Keep in mind that it takes a village to support research and everybody on the team plays an important role in the process.
- Document, document, document!

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Upcoming GMU RAC Sessions

- Check out the following link for more GMU RAC sessions being offered this semester.
  http://osp.gmu.edu/abouttraining/research-administration-certificate-program/
- A list of the upcoming sessions and the Certificate Program Tracking Form are also included in your packets

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External Professional Development

- Research Administrators Certification Council (RACC)
  - Certified Research Administrator (CRA)
  - Certified Financial Research Administrator (CFRA)
  - Certified Pre-Award Research Administrator (CPRA)
- National Council of University Research Administrators (NCURA)
- Society of Research Administrators International (SRA)

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Evaluations

- If you have time please fill out an evaluation form.
- Your feedback will help us shape and customize the session more to meet your training needs
- We greatly appreciate the feedback and the time you took out of your busy day to attend this brand new training session and we hope you will enjoy the upcoming GMU Research Administration Certificate Sessions.

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