

Missouri University of Science and Technology—Office of Sponsored Programs

Procedure Guidance

This procedural guidance is not meant to replace or supersede the policies of the university, campus or external sponsors, but rather serves as a handbook to assist with compliance for sponsored program administration. The guidance is intended to be used in conjunction with the **Grants** section of the UM Finance policy sub-category by outlining procedures and responsibilities.

If there are questions or additional information is needed, please contact OSP at x4134 or research@mst.edu.

Missouri University of Science and Technology—Office of Sponsored Programs Procedure Guidance

Procedure Guidance: 27001—Establishing an Award

Policy 27001—Establishing an Award addresses the required recording and accepting of externally sponsored awards. Missouri University of Science and Technology (Missouri S&T) receives its research funding through external sponsors and with this acceptance of funding, Missouri S&T agrees to abide by all regulations, policies and conditions specific to the terms of the award. Upon acceptance of an award, Missouri S&T is required to manage those funds in a way to ensure that all costs are directly related to the project, they are allowable and all indirect costs charged in accordance with federal regulations. This is accomplished by segregating grant revenue and expenses in their own restricted fund codes to ensure oversight and compliance.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27001.

Principle Investigator (PI)

- Completes the proposal and routes it for approvals and submission by the required OSP deadline.
- Provides information necessary to complete ePSRS.
- Authorizes all spending on the award to include initiation of PAF changes.

Department Head and Dean

- Approves the proposal.
- Agrees to cover pre-award spending not covered by an ensuing award.

Pre-Award Administrator

- Completes ePSRS and routes for approval.
- Reviews proposal ensuring appropriate approvals are in place.
- Checks proposal for compliance requirements.
- Tests proposal and award budget calculations.
- Receives awards for review from external sponsor representatives as require.
- Ensures CFDA number is correct and documented.
- Ensure PI approval of the award.
- Ensures required training has been completed prior to issuing award, if applicable.

Pre-Award Administrator along with Director in OSP

- Reviews and negotiates the terms of the award--minimally reviewed by General Counsel and Director.
- Executes agreement with signature.

Post Award Administrator

- Generates the award in the financial system.
- Verify CFDA Number and cluster during award set-up.
- Monitors Pre-Award projects.

Missouri University of Science and Technology—Office of Sponsored Programs Procedure Guidance

Procedure Guidance: 27002—Allowable Costs and Cost Principles

Policy 27002—Allowable Costs and Cost Principles addresses the appropriateness, reasonableness, and assignment of costs on sponsored contracts and projects. Missouri University of Science and Technology (Missouri S&T) receives a significant portion of its sponsored activity through federal awards and with this acceptance of funding, Missouri S&T agrees to abide by federal regulations governing the allowability of specific items of cost and to treat expenses consistently regardless of funding source. Upon acceptance of an award from a sponsor for a specific program or project, Missouri S&T is required to manage those funds in a way to ensure that all costs are directly related to the project, they are allowable and all indirect costs charged in accordance with federal regulations. This is accomplished by segregating grant revenue and expenses in their own restricted fund codes to ensure oversight and compliance.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27002.

Principle Investigator (PI)

- Ensures that all disbursements from the award are reasonable and necessary to accomplish the project goals.
- Ensures that all disbursements from the award are allowable per the terms of the award and applicable regulations.
- Ensures that all disbursements from the award are properly authorized and documented.
- Ensures that all disbursements from the award are within the period of availability.
- Ensures that all disbursements from the award are documented.
- Ensures that all disbursements from the award are reviewed monthly but no less than quarterly.
- Conducts a comparison of expenditures with awarded budget to verify accuracy and determine if corrections or budget revision is necessary.
 - Contacts departmental fiscal staff or post award administrator to enter correcting entry in PeopleSoft System.
 - Contacts post award administrator to initiate budget revision request to sponsor.
- Certifies all expenses and deliverables have been completed in accordance with the terms and conditions of the award at the end of the award.

Departmental Fiscal Staff

- Assists PI with the review of their sponsored awards through PeopleSoft reporting tools for unallowable costs in accordance with the Uniform Guidance, University policy and terms and conditions of the award, and, if applicable, cost share account on the award.
- Conducts a timely transfer of any identified unallowable/disallowed cost from the award.

Post Award Administrator

- Monitors sponsored awards through PeopleSoft reporting tools for unallowable costs in accordance with the Uniform Guidance, University policy and terms and conditions of the award, and, if applicable, cost share account on the award.
- Monitors over-expended budget categories of awards and assist PI with correction of expense or with budget modification by requesting sponsor approval on budget revisions. **Monitoring will be conducted monthly but no less than the schedule of invoicing per the terms and conditions of the award.*
- Monitors transfer of any identified unallowable/disallowed cost from the award.
- Submits request to sponsor for any budget revision need identified by PI.

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Procedure Guidance: 27003—Cost Sharing/Matching

Policy 27003—Cost Sharing/Matching provides direction for recording and reporting cost share on externally funded awards. Cost sharing represents that portion of the total project costs of a sponsored project borne by some entity or funding source other than the sponsor whether mandatory cost, voluntary committed cost sharing, or voluntary uncommitted cost share. The University requires when cost sharing commitments are made to sponsors, the source of funds to be used to cover commitment be identified and approved by the appropriate approval authority at the time the commitment is made to the sponsor.

If cost share requirements are not met, the sponsoring agency may reduce the amount of future funding or require a reimbursement of sponsor funds. The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27003.

Principle Investigator (PI)

- Obtains commitments from campus departments or third party for proposal.
- Budgets cost share commitments in accordance with budgetary requirements in the proposal.
- Evaluates workload implications of proposed cost share.
- Initiates appropriate PAF changes for cost share.
- Ensures cost share is recorded appropriately.
- Reviews and approve all subrecipient invoices to ensure cost share commitments.
- Certifies all cost share commitments have been met in accordance with the terms and conditions of the award at the end of the award.

Departmental Fiscal Staff

- Transfers cost share funds to the cost share project for expensing.
- Processes PAF changes for cost share requirements.
- Assists PI with the review of cost share expenses for allowability and compliance on their sponsored awards through PeopleSoft reporting tools.

Pre Award Administrator

- Reviews proposals to ensure implied cost share has not been committed.
- Reviews cost share commitments on the proposal to ensure they meet the sponsor's cost share requirements, and commitments have been authorized by academic units.
- Ensures all university committed cost share is budgeted and cost share deptids have been requested.

Pre Award Administrator

- Sets up cost share project in PeopleSoft system and provide MoCode to PI and departmental fiscal staff.
- Conducts managerial compliance review of cost share project and report cost share to sponsor via applicable report and//or invoice.

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Procedure Guidance: 27006—Cash Management—Federal Drawdowns

Policy 27006—Cash Management—Federal Drawdowns provides guidance of using Letter of Credit (LOC) or other electronic payment mechanisms to drawdown Federal funding. The UM System Controller's Office is responsible for preparing and performing cash drawdowns for federally sponsored programs. The University submits a payment request for an identified group of federal awards when funds are needed for reimbursement of expenses. Amounts received under this method of payment are recorded directly to the applicable sponsored program revenue account. The University must not draw funds from the U.S. Treasury in excess of immediate needs or in excess of the limits for any award. After verification of the expenditure amounts, the UM System Controller's Office must perform a managerial review to verify the draw amount and document the review with a signature and date indicating approval to make the draw.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27006.

UM System Controller's Office

- Performs managerial review to approve all LOC and other Federal draws.
- Executes and manages LOC and other Federal draws to maximize cash position of the University.
- Monitors the release of appropriated funds by sponsor and ensure Federal compliance for cost sharing requirements are met before drawdowns.
- Ensures compliance with Federal cash management requirements.

Principle Investigator (PI)

- Monitors sponsored project expenditures on a timely basis.
- Identifies and direct necessary corrections for any errors detected or the need to clear deficits.

Departmental Fiscal Staff

- Assists PI in monitoring sponsored project expenditures on a timely basis.
- Assists PI in making corrections of expenditures that are in error or exceed budget of the award.

Pre-Award Administrator

- Monitors award for compliance of Federal regulations and expenditures.
- Assists PI and departmental staff in making corrections of expenditures that are in error or exceed budget of the award.

Missouri University of Science and Technology—Office of Sponsored Programs Procedure Guidance

Procedure Guidance: 27007—Cash Management—Non-Letter of Credit Invoicing

Policy 27007—Cash Management—Non-Letter of Credit Invoicing provides guidance for the monitoring and collection of cash and accounts receivable on sponsored awards in accordance with federal and other non-federal sponsor requirements. The Office of Sponsor Programs (OSP) is responsible for the management of the cash position of the respective projects to maximize the University's cash balance. OSP is responsible for invoicing, monitoring receivables and collecting outstanding invoices.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27007.

Principle Investigator (PI)

- Monitors sponsored project expenditures for allowability and allocability on a timely basis.
- Identifies and direct necessary corrections for any errors detected or the need to clear deficits.
- Certifies expenditures are in accordance with Uniform Guidance at the end of the award.

Departmental Fiscal Staff

- Assists PI in monitoring sponsored project for allowability and allocability expenditures on a timely basis.
- Assists PI in making corrections of expenditures that are in error or exceed budget of the award.

Post Award Administrator

- Monitors award expenses for allowability in accordance with the term and conditions of the award.
- Assists PI and departmental staff in making corrections of expenditures in error or that exceed budget of the award.
- Prepares and submit invoices in accordance with terms and conditions of the award agreement.
- Conducts managerial review that invoices are in accordance with the provisions of the award.
- Monitors receivables to ensure payment is received and properly recorded.
- Follows up with sponsor on any unpaid invoices.
- Obtains certification of final expenses from PI at the end of the award.

Director in OSP

- Conducts final review of invoices and certifies with signature all invoices are in accordance with the provisions of the award.

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Procedure Guidance: 27009—Uncollectible Grants Receivable

Policy 27009—Uncollectible Grants Receivable provides guidance to the University in calculating an uncollectible estimate, accounting for the provision of Uncollectible accounts, writing off uncollectible balances, recording subsequent collection of invoices previously written off and collection procedures. The policy ensure the timely collection of funds due and ensures the proper accounting for bad debts and write offs.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27009.

Principle Investigator (PI) Department

- Provides chartfield string to cover expenses on Uncollectible invoices charged to sponsored projects.

Post Award Administrator

- Invoices sponsors.
- Applies payments from sponsors.
- Assists sponsors in follow-up requests for information.
- Provides regular communication with departments on aged invoices and collection efforts.
- Mail Dunning Letters and legal letters; document reasons for letters not mailed to sponsors.
- Write-off invoices after exhaustion of collection efforts.
- Reverses write-offs for amounts subsequently collected.
- Monitors aging of sponsor invoices.
- Resolves collection issues with sponsors.

Director in OSP

- Monitors aging of sponsor invoices.
- Resolves collection issues with sponsor.
- Completes Delay of Write-off forms if additional time is required in collection of outstanding invoices.

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Procedure Guidance: 27010—Effort Verification Reports

Policy 27010—Effort Verification Reports provides guidance for the requirements for Effort reporting on sponsored projects. This policy establishes guidance for complying with the Office of Management and Budget (OMB) 2 C.F.R. 200 titled Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), which requires that charges to Federal awards for salaries and wages be based on records that accurately reflect the work performed. Records must be supported by a system of internal controls that provides reasonable assurance that the charges are accurate, allowable, and properly allocated. These records must reasonably reflect the total activity for which the employee is compensated, encompassing both federally funded and all other compensated activities on an integrated basis, not exceeding 100% of the Institutional Base Salary.

In compliance with this requirement, the University has established a system for reporting the percentage of time (i.e., Electronic Effort Verification report (eEVR) that employees devote to sponsored projects. The eEVR is a semi-annual certification covering the periods of July 1 through December 31 and January 1 through June 30.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27010.

UM System Controller's Office

- Generates eEVRs.
- Monitors all queues to ensure the eEVR process is functioning properly and also to ensure all eEVRs are approved in compliance with Federal regulations and University policy.

All Persons Working on Sponsored Activity

- Reviews eEVR to ensure it accurately reflects how your effort was spent. *Effort is an employee's total activity within her or his university appointment and includes all research, teaching, clinical service, and administrative duties performed by the employee.*
- Certifies effort via eEVR semi-annually or whenever effort changes by more than 5%.
- Modifies effort, if necessary.
- Communicates significant effort changes to the departmental administrator/fiscal staff to initiate a PCE.

Departmental Fiscal Staff

- Monitors the approver queue to ensure 100% of the EVRs are approved by the established deadline.
- Prepares and processes timely necessary PCEs relating to the period covered by the eEVRs mirroring changes on the approved eEVR.

Post Award Administrator

- Monitors approver queue to ensure all eEVRs are approved by the established deadline.
- Monitors the 5% queue to ensure all required PCEs have been entered in a timely manner.
- Provides assistance to departmental fiscal staff with the effort reporting process.

Missouri University of Science and Technology—Office of Sponsored Programs Procedure Guidance

Procedure Guidance: 27011—Payments to Research Study Participants

Policy 27011—Payments to Research Study Participants provides direction as to how human research participants taking part in a study approved by the campus Institutional Research Board (IRB) are compensated for participating in University research projects. This policy gives authoritative guidance regarding the issuing of and controlling payments to research study participants. This guideline is necessary to ensure the proper handling of confidential research subject information and to ensure compliance with reporting requirements associated with compensating research study participants. If cost share requirements are not met, the sponsoring agency may reduce the amount of future funding or require a reimbursement of sponsor funds.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27011.

Accounts Payable Shared Services

- Collects and processes tax-related information for recipients.

Campus Accounting Office

- Assists in determining most appropriate method of compensation
- Authorizes requests for gift cards as a compensation method.
- Collects and processes gift card logs containing tax-related information for recipients.
- Approves exceptions to policy.

Institutional Research Board

- Approves human research study.

Principle Investigator (PI)

- Obtains prior approval from Institutional Research Board (IRB) for research project.
- Ensures confidentiality and proper protocol procedures are followed.
- Ensures payment and method are allowable in the terms and conditions of the award and University policy.

Departmental Fiscal Staff

- Obtains prior approval from Campus Accounting (required by Gift Card Policy) when using gift cards as compensation method.
- Establishes a purchase, documentation, and distribution process.
- Initiates transactions, maintains records, reconciles and completes related reports.
- Records and submits required tax-related information for recipients.

Pre Award Administrator

- Upon review of proposal, ensures IRB has approved the research project.
- Assists PI in determining most appropriate method of compensation to participants.
- Reviews budget to ensure payments to participants are appropriately budgeted.

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Procedure Guidance: 27012—Participant Support Costs

Policy 27012—Participant Support Costs provides direction as to how human research participants taking part in a study approved by the campus Institutional Research Board (IRB) are compensated for participating in University research projects. This policy gives authoritative guidance regarding the issuing of and controlling payments to research study participants. This guideline is necessary to ensure the proper handling of confidential research subject information and to ensure compliance with reporting requirements associated with compensating research study participants. If cost share requirements are not met, the sponsoring agency may reduce the amount of future funding or require a reimbursement of sponsor funds. The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27003.

Accounts Payable Shared Services

- Collects and processes tax-related information for recipients.

Campus Accounting Office

- Assists in determining most appropriate method of compensation
- Authorizes requests for gift cards as a compensation method.
- Collects and processes gift card logs containing tax-related information for recipients.
- Approves exceptions to policy.

Institutional Research Board

- Approves human research study.

Principle Investigator (PI)

- Obtains prior approval from Institutional Research Board (IRB) for research project.
- Ensures confidentiality and proper protocol procedures are followed.
- Ensures payment and method are allowable in the terms and conditions of the award and University policy.

Departmental Fiscal Staff

- Obtains prior approval from Campus Accounting (required by Gift Card Policy) when using gift cards as compensation method.
- Establishes a purchase, documentation, and distribution process.

Pre Award Administrator

- Upon review of proposal, ensures IRB has approved the research project.
- Assists PI in determining most appropriate method of compensation to participants.
- Reviews budget to ensure payments to participants are appropriately budgeted.

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Procedure Guidance: 27015—Period of Availability

Policy 27015—Period of Availability provides guidance to ensure costs for sponsored awards are incurred only during the authorized period of availability. This policy describes the allowable periods for incurring authorized costs on an award. Sponsored award are established to cover a defined period of time between the effective and expiration dates. When awards are negotiated, the effective date will not change. Only allowable costs incurred during a specified funding period and any pre-award costs authorized by the sponsor are appropriate to post to a sponsored award.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27015.

Principle Investigator (PI)

- Plans spending within the period of availability.
- Reviews expenditures timely to ensure expenses are within the period of availability.
- Makes timely requests for time extensions, continuations, and renewals.

Departmental Fiscal Staff

- Assists PI in the monitoring of expenses to help ensure expenses are within the period of availability and transfer expenditures outside the allowed period to unrestricted funding sources.

Pre Award Administrator

- Awards continuation or renewal funds to existing awards.
- In situations of a subcontract, issues subcontract amendments and modifies PO in PeopleSoft.

Post Award Administrator

- Upon receipt of continuation or renewal awards, increases budget amounts in PeopleSoft to reflect additional funding.
- Monitors construction transfers to ensure expenditures were within the period of availability.
- Monitors expenditures on a monthly basis to assist PI with the monitoring of expenses to ensure they are incurred within the period of availability.

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Procedure Guidance: 27016—Award Closeout

Policy 27016—Award Closeout provides authoritative guidance for the University in closing all sponsored agreements managed in the PeopleSoft Grants Module. OSP will provide a notification that an award is ending prior to the end date. This notification will assist the investigator to evaluate if a no cost time extension is needed to complete the work, to ensure a timely review of the project account and make any necessary corrections and finalize all deliverables.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27016.

Principle Investigator (PI)

- Reviews project account expenses are accurate, allowable and allocable for the benefit of the award.
- Ensures all expenses have been posted, cost-share documented and program income requirements have been met.
- Ensures all deliverables have been completed to include subcontractor's work.
- Certifies all expenses and deliverables have been completed in accordance with the terms and conditions of the award.
- For fixed priced contracts, provides MoCode for transfer of any remaining funds.

Departmental Fiscal Staff

- Ensures compliance of the award by performing and documenting review of sponsor funded and cost share chartfields in a timely manner—ensuring that project, cost-share and program income costs are allowable, allocable, and incurred within the period of performance.
- Transfers invalid or inappropriate expenses within established guidelines for timeliness of the transaction posting date.
- Ensures payroll for personnel on chartfields are re-allocated as appropriate.
- Clears all payroll and purchase order encumbrances before the final Reporting Period has expired.
- Work swith Procurement and Campus Accounting to capitalize and track equipment appropriately.

Post Award Administrator

- Sends PI notification of project ending prior to award end date--one at 60 days and another at 30 days.
- Monitors awards as they near their end date and ensure compliance of the award terms and conditions.
- Ensures cost-share and program income requirements have been met.
- Submits all final invoices by date specified in the award terms and conditions. If not specified, do so timely- within 2 accounting periods following the end date of the award.
- Submits all financial reports by date specified in the award terms and conditions. If not specified, do so timely- within 2 accounting periods following the end date of the award.
- Ensures all subcontract invoices have been paid.
- Ensures all invoices have been paid and revenue properly posted to the correct award.
- Submits project end certificate to PI.
- Conducts a closeout review of an award's status at project end and ensure award has been closed in PeopleSoft.
- For fixed price contracts, transfers any remaining funds to unrestricted chart string provided by PI.

Missouri University of Science and Technology—Office of Sponsored Programs Procedure Guidance

Procedure Guidance: 27017—Institutional Base Salary

Policy 27017—Institutional Base Salary defines the components of Institutional Base Salary (IBS), to explain the relationship between IBS and Total Allowable Salary. This policy provides provide consistent budgeting and expensing of salaries and effort reporting in compliance with federal regulations, including those issued by the Office of Management and Budget (OMB) and the National Institutes of Health (NIH). A faculty member's IBS is established in her/his offer letter and updated by any notice of an annual raise, and is identified in the PeopleSoft system for all University employees. IBS may not be increased solely as a result of the University having received an externally sponsored award. The IBS for faculty members may include University base salary, administrative stipends and clinical base salary. Salary charges made to sponsored projects must be calculated pro rata based on the IBS, with the salary billed to the sponsor being directly proportional to the effort devoted to the project. If the sponsoring agency has a salary cap, then the portion of an individual's salary in excess of the cap is considered an unreimbursable cost.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27017.

Principle Investigator (PI)

- Ensures that all requests for salary support in sponsored project proposals are based on the individual's correct IBS, or in cases where the IBS exceeds the Federal salary cap or any other sponsor limitation, the salary cap or limit amount is used instead of the IBS. At the option of the PI and when permissible under sponsor guidelines, the budget may reflect the full IBS in cases where a legislatively mandated cap applies. The sponsor will then adjust the budget accordingly upon issuance of the award.

Departmental Fiscal Staff

- Assists the PI to ensure proposal budget include accurate salary requests.
- Ensures that entries into the Job Earnings Distribution (JED) are correctly based on the individual's IBS.
- Retains copies of appointment letters and documented changed in the IBS for audit purposes.

Chairs, Deans and/or Provost Office

- Ensures that faculty are notified whenever there are changes to their approved Institutional Base Salary.

Pre-Award Administrator

- Reviews and approves proposals (including budgets) requesting funding from external sponsors to ensure salary requests reflect pro rata base IBS.

Post Award Administrator

- Reviews salary expenses to ensure salary billed to the sponsor is directly proportional to the effort devoted to the project.
- Monitors compliance with salary cap.

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Procedure Guidance: 27018—Federal Fringe Rate

Policy 27018—Federal Fringe Rate provides guidance on the allocation of fringe benefit costs to federally sponsored awards.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27018.

UM System Controller's Office

- Verifies the clearing chartfield string is zero and that the balances have been transferred to the proper chartfields annually.
- Reviews the flat rate benefit charge and negotiated Federal rate adjustments in PeopleSoft and test calculations to ensure their accuracy after every payroll is posted to the finance system.
- Maintains and runs the allocations to adjust the benefit charges.

Pre-Award Administrator

- Ensures the CFDA number is provided by the sponsor.

Post Award Administrator

- Ensures the CFDA field on grant projects is correct.

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Procedure Guidance: 27019—Program Income

Policy 27019—Program Income provides guidance concerning recording and processing program income. The policy outlines proper recording, reporting, spending and management of income received resulting from work performed on a sponsored award to ensure compliance with Federal regulations federal regulations.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27019.

Principle Investigator (PI)

- Identifies sources of and potential program income at the time of proposal and provide budget to pre-award.
- Spends program income in accordance with sponsor requirements and the terms and conditions of the award not exceeding the income received.
- Ensures that all funds received for program income are deposited into the appropriate sponsored program chartfield string.
- Monitors expenditure levels on the project to ensure that program income is spent first. (Monitor monthly but no less than quarterly).

Departmental fiscal Staff

- Reconciles revenue invoiced and received against financial reports monthly but no less than quarterly.
- Monitors balance of program income in the project and any limits that are set by the sponsor monthly but no less than quarterly.
- Assist sPI to monitor expenditure levels on the project to ensure that program income is spent first.
- Ensures that cash receipts are deposited in accordance with the cash management policies.

Pre-Award Administrator

- Reviews proposal for anticipated program income.
- Ensures treatment of program income is addressed by award documents.

Post Award Administrator

- During award setup, documents the treatment of program income to be at award closing.
- Reports program income to sponsor in financial reports.
- Addresses program income balance issues at final project termination
- Monitors program income balances during the life of the award to ensure the program income is being spent.
- Performs a managerial review of the program income fund balance and transactions at minimum quarterly.
- Addresses program income balance issues prior to the end of the award.

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Procedure Guidance: 27020—Federally Sponsored Construction Projects

Policy 27020—Federally Sponsored Construction Projects provides guidance to maintain accounting records for all University capital outlays on construction activities funded by external sponsors and to coordinate that funding with Campus Facilities and OSP.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27020.

UM System Prevailing Wage Coordinator

- Conducts quarterly review of files maintained by Campus Facilities to ensure the required reviews of the contractors' payroll records have been completed.
- Prepares an annual report listing all subject construction projects, the contracts issued under each, and the Davis Bacon Act compliance status.

Campus Facilities Project Manager

- Submits required reports to OSP.
- Ensures compliance with terms, conditions (including flow-through requirements to construction contractors), and requirements of the award and individual responsibilities have been communicated and assigned.
- Perform a quarterly review of the bid proposals and contracts issued under each construction award to ensure the appropriate requirements of the Davis Bacon Act have been included.

Principle Investigator (PI)

- Works with pre award administrator to submit proposal to sponsor.
- Ensures compliance with terms, conditions, and requirements of the award and individual responsibilities have been communicated and assigned.
- Submits any required non-financial reports to the sponsor and coordinate submittal with OSP.
- Monitors project status and submit requests for time extensions.

Pre-Award Administrator

- Submits proposal to sponsor.

Pre-Award Administrator along with Director in OSP

- Reviews award terms, conditions, and requirements of the award along with UM Legal to ensure compliance.

Post Award Administrator

- Reviews the award document to ensure all terms and conditions, required reports and due dates are established.
- Sets up the award, including any cost share funds in the PeopleSoft grants module.
- Monitors progress on the project and make timely transfer of expenditures (or coordinate with campus facilities). **monthly but no less than quarterly*
- Prepares and sends required financial reports and invoices to the sponsor.
- Receives and processes requests for time extensions and communicate appropriately to the sponsor.

Post Award Administrator along with Director in OSP

- Ensures compliance with terms, conditions, and requirements of the award and individual responsibilities have been communicated and assigned.
- Reviews all modifications or amendments and ensure the changes are set up accurately.

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Procedure Guidance: 27021—Federally Funded Assets

Policy 27021—Federally Funded Assets provides guidance regarding the conciliations and capitalization of federally funded assets. At time of acquisition, capital equipment funded either totally or partially from direct or Federal flow-thru funds, must reflect in the Asset Management (AM) system the full chartfield String with the detail ProjectID. Reconciliations must be performed and prepared monthly for all Federally Funded Equipment comparing life-to-date balances in AM to life-to-date capital expenses reflected in the General Ledger (GL). The Project chartfield Strings for federally funded projects must match between AM and GL. It is critical to the University that the Project chartfields accurately reflect capital purchases in both AM and GL for a federally funded grant.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27021.

UM System Controller's Office

- Reviews reconciliations for appropriate follow-up on reconciling items to ensure timely resolution of discrepancies by the campus Accounting Office or Sponsored Programs Office.

UM System Supply Chain

- Investigates and resolves items that have an expense recorded in GL, but the item is not reflected in AM.
- Tags equipment purchased, provided or loaned by a Federal sponsor.

Principle Investigator (PI)

- Ensures purchased equipment is budgeted and expensed on the equipment category.
- Notifies the OSP of any loaned or sponsored provided equipment to be tracked.
- Works with procurement and OSP to surplus or remove equipment purchased on a federally funded award.

Departmental Staff

- Works with procurement and campus accounting to capitalize and track equipment appropriately.

Pre-Award Administrator

- Reviews proposal budgets to ensure equipment purchases are in accordance with capital threshold requirements.

Pre-Award Administrator along with Director in OSP

- Reviews award documents to ensure equipment has been approved and which party holds title to equipment at the end of the award.

Post Award Administrator

- Ensures budget in PeopleSoft grant's module includes an equipment category and documents which party holds title to equipment at award end—*communicates information to UM System Supply Chain for tagging purposes.*
- Resolve items related to correcting entries and journal entries.
- At grant closeout, completes the final equipment reports to the sponsor to ensure the equipment will be handled based upon the sponsor's guidelines for the award.
- Monthly reconciles AM reports to GL reports of federally funded equipment resolving any discrepancies. Reconciliation is forwarded to campus accounting director upon completion.
- Ensures the reconciliation is documented, signed by the preparer and forwarded to the campus accounting director for review and approval.

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Procedure Guidance: 27022—Reporting

Policy 27022—Reporting outlines the reporting responsibilities of Sponsored Programs Offices and principal investigators for sponsored awards.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27022.

Principle Investigator (PI)

- Prepare and retain technical reports in accordance with the conditions of the award.
- Provide OSP with evidence of the technical report submission.
- Notify OSP of disagreements or issues with sponsors.

Post Award Administrator

- Enters all milestones for reporting, to include due dates into the PeopleSoft grants module.
- Monitor PeopleSoft milestones monthly for compliance with reporting requirements.
- Completes and submits financial reports to sponsor in accordance with the terms and conditions of the award.
- Escalates past due reports to management.

Director in OSP

- Performs reviews of financial reports for accuracy and completeness.
- Works with PI to resolve completion of past due reports.
- Provides assistance to PI in resolving issues and disagreements with sponsor.

Missouri University of Science and Technology—Office of Sponsored Programs
Procedure Guidance

Procedure Guidance: 27023—Procurement, Suspension, and Debarment

Policy 27023—Procurement, Suspension, and Debarment addresses how to check for Debarment or Suspension from an entity or agency that subawards or contracts for goods and/or services. As a requirement of the Uniform Guidance, the University must ensure contracts or purchases to an entity or agency are not made if they have been Debarred or Suspended by the federal government.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27023.

UM System Controller's Office

- Documents evidence of verification that subrecipients are not Suspended or Debarred at the time annual risk assessments are prepared on active subawards.

Pre-Award Administrator

- Documents evidence of verification that subrecipients are not Suspended or Debarred prior to awarding a subaward.

Post Award Administrator

- Ensures subcontract invoices are not paid if an entity is listed on the active exclusion listing.

Missouri University of Science and Technology—Office of Sponsored Programs Procedure Guidance

Procedure Guidance: 27024—Subrecipient Monitoring

Policy 27024—Subrecipient Monitoring provides guidance regarding the University's responsibility for financial and programmatic monitoring of federally sponsored project funds awarded to the University that are subcontracted to another institution or organization (Subrecipient).

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27024.

UM System Controller's Office

- Receives and maintains all subrecipient questionnaires and audit reports.
- Conducts subrecipient audit report and questionnaire reviews.
- Prepares annual risk assessments using audit reports, Harvester data, questionnaires and confirmation letters.
- Issues management decisions when applicable.

Principle Investigator (PI)

- Reviews invoices and approve for payment.
- Reviews and approve technical/programmatic reports, when applicable.
- Monitors activities of the subrecipient to ensure timely receipt of acceptable deliverables.

Pre-Award Administrator

- Checks for current subrecipient monitoring prior to executing the subaward. If current monitoring is not available or up to date, the most recent audit report and completed confirmation and questionnaires (Appendix 1 & 2) must be obtained from the Subrecipient.
- Requests preliminary risk assessment from the UM System Controller's Office if current risk assessment is not on file.
- Conducts and documents EPLS check prior to issuing the subaward.

Post Award Administrator

- Reviews invoices against approved subaward budget to ensure expenses appropriate.
- Ensures invoices cover activities incurred within the period of availability of funds.
- Works with subrecipient to resolve issues with invoices.
- Obtains PI review of invoices and approval to pay.
- Obtains PI certification of receipt and review of required technical/programmatic reports.
- Documents EPLS check prior to payment of invoice ensuring Subrecipient is not debarred or suspended.

Missouri University of Science and Technology—Office of Sponsored Programs Procedure Guidance

Procedure Guidance: 27025—Facilities and Administrative Costs

Policy 27025—Facilities and Administrative (F&A) Costs provides guidance regarding the University's responsibility to maximize the amount of recovery costs related to sponsored awards. The policy applies to grants, contracts, agreements, cooperative agreements, memoranda of understanding and like documents which commit the University to conduct projects involving research, instruction, extension and public service or to perform services for outside sponsors.

F&A rates are negotiated with the U.S. Department of Health and Human Services on a periodic basis and consists of a separate rate for research, instruction and other sponsored activity. Additionally, each of the rates have an on-campus and off-campus rate to reflect where the activities took place. F&A Costs must be charged to an award in accordance with a predetermined schedule of rates as authorized by the Vice President for Finance and Administration.

The following is an outline of responsible parties and their assigned tasks to ensure compliance with policy 27025.

UM System Controller's Office

- Prepares, negotiates and distributes F&A rates.

Principle Investigator (PI)

- Ensures appropriate F&A rate is used on the proposal budget.

Pre-Award Administrator along with Director of OSP

- Ensures appropriate F&A rate is used on all proposals.
- For proposals in which less than the approved appropriate F&A is used for the budget, ensures there is published literature from the sponsor that states F&A costs are not allowed or capped for sponsored projects.
- Ensures appropriate documents and authorized signatures are obtained prior to the full execution of sponsor IP contracts.

Post Award Administrator

- Ensures appropriate F&A rate is entered into the PeopleSoft grants module.
- Ensures appropriate F&A rate is charged on all awards.