

**OFFICE OF SPONSORED PROGRAMS
POST-AWARD ADMINISTRATION GUIDELINES**

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General

The Office of Sponsored Programs (OSP) is responsible for receiving sponsored program awards for the university to ensure legal and compliance review, review of award terms and conditions with the Principal Investigator (PI) during the Project Briefing, coordination of project initiation to establish the budget fund in the University's financial report system (BANNER), and satisfaction of all programmatic matters during the life of the project, including closeout.

The Office of Contracts and Grants Accounting (C&G) is responsible for the fiscal monitoring. C&G will ensure that expenditures are made in accordance with the approved budget, financial reports and invoices are submitted in a timely manner, and all fiscal matters have been satisfied during the life of the project, including closeout.

NOTE: If the PI receives an award notification directly, the PI must send the award notification to OSP in order to initiate the project.

Project Initiation Process

Following are the steps of the project initiation process:

Step 1: Award Receipt

OSP receives award notification The Post-Award Administrator starts the process of project initiation from the start (acceptance of award) to the end (close out of the project).

Step 2: Award Review

The Post-Award Administrator reviews the award document and matches it with the corresponding proposal. Award is submitted to the Office of Legal Affairs (OLA) to ensure there are no legal impediments that would prevent the university from accepting the award. If acceptable, OLA will approve for signature by the University's Authorized Official (Vice Chancellor for Academic Affairs and Provost). If not acceptable as is, then OLA will recommend necessary revisions and negotiate with the sponsoring agency until agreed upon.

Step 3: Award Acceptance

OSP will coordinate obtaining the signature of the University's Authorized Official on the award. OSP will return fully executed copy(ies) of the award document per instructions

received from the sponsoring agency. Once the award document is fully executed (signed by all appropriate entities), the project initiation can begin.

PROJECT INITIATION

Step 4: Request Banner Fund Number

The Post-Award Administrator will request a Banner Fund Number from C&G to distribute the funds in the financial system (BANNER).

Step 5: Create Project Record in RAMSeS

The Post-Award Administrator will create an award record in RAMSeS by linking the applicable proposal, guidelines, and other pre-award documents with uploaded award documents (official award notification, terms and conditions, etc). The project folder is representation of the complete history of the project. Therefore, any amendments to the initial award document, prior approval requests, correspondence, compliance approval, and documentation of actions taken from the initiation to final closeout of the project must be uploaded and documented.

NOTE: C&G will maintain fiscal transaction forms (Personnel/Budget Action Form, Certification of Time and Effort Report, etc.) for the project. These documents will not be maintained in OSP.

Step 6: Submit Notice of Award Letter and Award Package to PI

The Post-Award Administrator will submit a Notice of Award Letter and Award Package [award, proposal and budget, reporting requirements (sponsor and UNC FIT), PI Responsibilities, and any other applicable documents necessary to conduct the project]. to PI informing them of receipt of their new award. PI is asked to contact the Post-Award Administrator within 5 business days to schedule a Project Briefing. During the Project Briefing, the PI will be asked to sign a copy of the Project Initiation Form indicating that they participated in the discussion.

NOTE: PIs will not be allowed to establish the account and expend funds until they attend the Project Briefing and complete all necessary paperwork to initiate the project.

Step 7: Project Briefing

The Post-Award Administrator will hold a briefing with the PI, C&G accountant, and other unit representatives as appropriate to discuss the terms and conditions of the award, forms required to establish and access a project account, actions and forms required to operate the project (hiring, purchasing, travel, etc.), forms needed to document project effort, required deliverables (technical/progress reports, financial reports/invoicing, etc.), compliance issues, development of sub-agreements (if applicable), and final closeout.

Step 8: Establish Banner Fund

The Budget Create Form and the Request for Banner Fund both of which are available on the [Post-Award Forms page](#), are to be completed by the PI. These forms will be uploaded in RAMSeS for C&G to access.

NOTE: The PI is responsible for making sure that all required forms are properly signed and in place to hire approved personnel; set up stipends, scholarships, and tuition/fees payments; and makes other expenditures as indicated in the approved budget.

Step 9: Create Subrecipient Agreement

Per the Sub-agreement Preparation Guidelines, the PI must complete the Subrecipient Information Form (available on the [Post-Award Forms page](#)) 30 days prior to the service being rendered and submit it to the Post Award-Administrator, in order for a sub-agreement to be prepared for sub-entities (consultants or subcontractors) that were approved in the project budget.

OLA will review before approving the sub-agreement. The Post-Award Administrator will obtain all signatures (e.g., Vice Chancellor for Academic Affairs and Provost and the authorized signature of the sub-entity). Upon receipt of the fully executed agreement, the Post-Award Administrator will provide a copy to the PI and upload a copy in RAMSeS.

NOTE: No services should be rendered prior to a fully executed agreement (i.e., all signatures obtained). Costs incurred for services rendered prior to a fully executed agreement are at risk of not being reimbursed.

Financial and Administrative Reporting to Sponsoring Agencies

With few exceptions, agencies or organizations sponsoring University research or training projects require some form of financial and technical reporting. Reporting requirements vary in frequency, format, due dates, and detail. C&G complies with all financial reporting requirements once a contract or grant is accepted.

OSP monitors compliance with technical and other administrative (property, subcontract, patent statements, etc.) reporting requirements. Not only is timely technical/administrative reporting a specific requirement and a separate area of audit emphasis, delayed reports can result in withholding of sponsor payments and can jeopardize future awards from that sponsor.

Financial Reports

1. Some sponsors require interim reports, such as monthly or quarterly, for purposes of tracking the financial status of the project and for handling reimbursements due the University.
2. C&G normally handles these interim billings or reports without requiring input from the PI or department. Only in exceptional cases is reporting detail likely to be requested of the department (with the exception of cost-sharing/match reports).
3. On multiple-year projects with federal agencies, the University may be required to request formal carryover of remaining funds from one budget period to the next. Excess balances run the risk of

new funding being reduced unless there is a justifiable reason why such balances remain unobligated.

4. The University is required to submit a final report of expenditures generally 60 to 90 days subsequent to the termination of an award. All authorized expenditures and outstanding obligations must be determined and considered in preparation of this report. Accurate, timely, and complete input from the PI and department is essential to prepare this report.

Unrecorded Obligations

Certain obligations will not be reflected in the university's financial reporting system (BANNER) until actually paid, sometimes one or two months after the obligation is incurred. Examples include duplicating charges, telephone charges, photocopy costs, travel, temporary help and similar services not subject to the encumbrance system. Encumbrance means that the funds are set aside in the financial reporting system (BANNER) to pay the amount of the proposed obligation (e.g., Purchase Orders). Because non-encumbered obligations such as the examples listed above are not posted to your account until paid, these costs must be carefully controlled, particularly near the date of project termination.

NOTE: The financial reporting system (BANNER) may not show the same costs in real-time that you as a PI have recorded or have prepared paperwork to obligate; therefore, you will need to keep detailed records of your project's costs. Any obligations presented to C&G after the final report of expenditures has been filed must be paid from a source other than contract or grant funds.

Progress Reports

1. Some sponsors require interim reports (monthly, quarterly or annually) in order to track the status of the project and ensure that the project is being conducted in accordance with the approved scope.
2. The progress report should contain a comparison of actual accomplishments with approved goals and objectives, PIs' research findings, and other data. Recipients generally will be expected to provide reasons why established goals were not met and to identify corrective actions.
3. For most agencies that anticipate funding a project over a period of years, but make incremental awards one year at a time, an annual progress report is required prior to the sponsor's release of the next year's funding.
4. A copy of the final progress report must be submitted to the sponsor in accordance with the terms of the award. A copy must also be submitted to OSP.

Property Reports

In most instances, in the case of property acquired for the purpose of accomplishing the goals and objectives of the project, title will vest in the University upon acquisition. However, upon review of the terms and conditions of an award, the Post-Award Administrator will note who title vests with (whether University or sponsor) and the appropriate reporting requirements, if applicable.

The PI, along with the Fixed Assets Office, will be advised as to how to tag and properly handle the equipment for the term of the project. Upon termination of the project, the Post-Award Administrator

will request appropriate disposition instructions from the sponsor for property whose title vests with the sponsor.

When property reports are required to be submitted to the sponsoring agency, the Post-Award Administrator will coordinate gathering the information from the Fixed Assets Office and the PI. In some cases, C&G's assistance will be needed to reconcile differences in what was expended for property and the information in the Fixed Assets System. Once the differences have been resolved in both the Fixed Assets System and the financial reporting system (BANNER), an accurate report will be completed by the Post-Award Administrator and submitted to the sponsor.

NOTE: The PI must not submit property reports without coordination with the Post-Award Administrator.

NOTE: Property acquired using grant funds as a result of a sponsored project must not be disposed of (sold or used for any other purpose for which it was acquired) until proper authorization is given by the sponsoring agency and/or in accordance with guidance provided within the award that the property was acquired. For assistance, contact the Post-Award Administrator.

Subcontractors/Patent Report

When the terms and conditions of the award require the submission of a subcontractor/patent report, the Post-Award Administrator will coordinate preparing this report and submitting it to the sponsor in accordance with appropriate terms and deadlines. The PI will be contacted for input as needed.

Report Submission

All required reports will be submitted in accordance with the terms and conditions of the award. When electronic submission of reports is required, all PIs must ensure that they are trained in the system for which their report will need to be uploaded. The Post-Award Administrator will discuss this requirement during the Project Briefing.

**NOTE: The PI is responsible for ensuring that all reports are submitted to the sponsor (with exception of financial reports, which will be prepared and submitted by C&G
UNC FIT CLOSEOUT STANDARDS**

The University of North Carolina General Administration has implemented system-wide standards requiring all campuses to closeout projects using a four step process in addition to what the sponsoring agency requires. The following are the four steps and will be initiated by OSP to be completed in coordination with Contracts and Grants and the PI.

90-Day Pre Closeout Notice
30-Day Closeout Notice
PI Certification
Final Closeout Checklist

These documents will be given to the PI during the Project Briefing for discussion so that when it is time to begin the closeout process, PI will be aware of what is required.

Project Pre-Closeout

The PI will receive a 90-Day Pre-Closeout Notice (complete and return immediately) 90 days prior to the project's scheduled termination date. At this point, the PI should assess the status of the project and determine whether the project will be completed on time or whether an extension will be required to complete the approved goals and objectives of the project. Any requests for extensions will be handled in accordance with the terms of the award (i.e., as a grantee-approved extension with appropriate justification or as a formal request to the sponsoring agency with appropriate justification). The Post-Award Administrator will advise the PI and coordinate the appropriate process for extending the project.

If it is determined that the project is on schedule for closeout, then the activities will continue until the current termination date and final closeout will proceed.

NOTE: To expend the balance of funds is not a justifiable reason to extend a project.

Project Final Closeout

Closeout of a project means that the period of performance or the time allotted for work and completion is due and it is time to cease expenditures and bring all activities to an end. Closeout also means the submission all final deliverables/final reports (financial, progress, property, subcontract, patent, etc.). Upon submission of all required documents to the sponsor, the project file is placed in the terminated files and retained in accordance with the appropriate retention schedule (normally, records must be retained for three (3) years after submission of the Final Financial Report, or in the case of litigation, records must be retained until final resolution).

Assistance

For further assistance during the life of the project, contact the Post-Award Administrator for project administration matters, the Compliance Officer for research compliance matters, and the Director of Contracts and Grants Accounting for fiscal matters.