



# Administrative Procedure

## Contracts and Grants Policy

<b>Number:</b>	<b>905</b>
Effective:	4/18/03
Supercedes:	
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**Subject:** POST-AWARD ACTIVITIES

### Policy

The Office of Research & Sponsored Programs (ORSP) and UAS Contracts & Grants (UAS) are the University's administrators for all public and private grants/contracts. These offices work together on pre-award and post-award activities to ensure that all funded projects are compliant with requirements of both government (including OMB A-110, OMB A-21, and OMB A-133) and private sponsors, and policies of the University and the CSU. UAS utilizes a "master" account to track expenditures incurred under the award and a "subsidiary" account to track cost-sharing funds for the specific project. Both award funds and cost sharing and/or matching funds must be expended by the end of the grant period to close out the master and subsidiary accounts concurrently.

A one-time, twelve-month, no-cost time extension may be requested and authorized by the University and/or the funding agency. Additional extensions, or extensions of a different duration may also be requested. An authorized no-cost time extension granted to the master account will automatically extend the cost sharing account period.

### Procedures

- Award notices are received by ORSP, at which time they are checked against the corresponding file -- budget, approval signatures, conditions -- created at the time of proposal submission. ORSP sends an e-mail message to the principal investigator (PI) and UAS Contracts & Grants to notify them of the award and the pre-award file is forwarded to Contracts & Grants for purposes of establishing the appropriate master and subsidiary accounts. The PI is referred to Contracts & Grants to initiate project set-up on the awarded contract or grant.
- Upon receipt of an award notification from ORSP, UAS Contracts & Grants reviews award documents for completeness, proper classification of award, method of collection, and terms and conditions of the award, including reporting requirements. Upon approval by UAS, Contracts & Grants management assigns a project number and a financial analyst to the awarded contract or grant. UAS Contracts & Grants prepares an account set-up and a project budget in PeopleSoft. This is the project's master account. Expenditures incurred under the award (i.e. being reimbursed by the sponsor) are charged to the master account.

**Approved:**

**Date:**

- A subsidiary account is set up by UAS Contracts & Grants within the master account and designated as a cost sharing account. University contributions or cost sharing funds are transferred to the cost sharing subsidiary account during the course of the project. UAS Contracts & Grants, in coordination with the PI and the University, monitors compliance of cost sharing.
- If the cost sharing funds are provided by another source (e.g. college dean), the account used as the source of the cost sharing must be designated by the appropriate source office. Recordkeeping on the expenditure of cost sharing funds is maintained by the cost sharing provider(s).
- UAS Contracts & Grants is also responsible for the proper billing and collection of expenditures incurred under the award, in accordance with the Allowable Costs/Expenditures and Post-Award Administration Policy and Procedures.
- UAS generates a monthly financial report from PeopleSoft that summarizes the project's actual expenditures. Also, a detailed financial report is generated on a monthly basis. These reports are distributed to the principal investigator and his/her fiscal administrator. System generated monthly financial reports are used for reporting to the funding agencies for fiscal compliance, and a copy is retained in the official project file maintained in UAS Contracts & Grants for audit purposes.

This policy is effective immediately and remains effective until further notice.