POST-AWARD ADMINISTRATION POLICIES

Policy Statement

Sponsored Programs Administration has established policies for post-award administration and all individuals receiving awards are expected to know and follow these policies.

Reason for Policy/Purpose

This policy is required for the effective communication of university policies regarding post-award administration.

Who Needs to Know This Policy

All members of The University of Southern Mississippi community.

Website Address for this Policy

www.usm.edu/institutional-policies/policy-rsch-spa-005

Definitions

Policy/Procedures

BUDGET REVISION POLICY

Sponsored Programs Administration (SPA) has the responsibility for establishing and maintaining the grants management system within SOARFIN to ensure fiscal compliance with all federal and state laws and agency regulations. The Office of Management and Budget (OMB)
issued a statement in 1993 that encouraged increased enforcement of regulations related to spending federal funds. OMB Circular A-110 states that a recipient’s financial system provide for the following: “Effective control over and accountability for all funds, property and other assets.”

The principal investigator (PI) is responsible for managing the budget and expending it in accordance with sponsor and university guidelines as indicated in the approved budget. During the course of the project, the PI may find it necessary to deviate from the sponsor-approved budget. Some sponsors require strict adherence to the budget while others afford some deviations. Even though some agencies do not require a formal budget revision, the expectation is that the expenditures are consistent with the agency approved project and budget. The PI must be familiar with and comply with both the sponsor’s guidelines and the university’s guidelines for the fiscal management of sponsored programs. The university supplies the resources to enable project management. SPA will provide upon acceptance of the award, the agency guidelines as well as a highlight of the award (HOA) for a quick reference. The monthly detail reports (MDRs) are provided to monitor expenses as well as the budget. SOARFIN also provides online real-time information.

In order to monitor agency budget adherence guidelines and change of scope policies, the university has set controls in place so that specific budget categories as well as overall budget total cannot be exceeded. A Budget Transfer Request form is required to deviate from the agency approved budget. SPA will process these forms and will determine if an agency approval is required. This form is required to be submitted and approved before expenses are incurred that would exceed a budget category. The form is available at http://www.usm.edu/research/forms-and-budget. The SPA Contracts and Grants Accountants and Grants Administrators are available to assist and advise PIs on fiscal issues related to sponsored programs management. A SPA Budget Administrator will be available to assist PIs with the Budget Transfer Request form.

COST TRANSFER POLICY

Cost transfers for corrections of clerical or bookkeeping errors must be submitted within 90 days of when the error appears on the MDR. The transfers must be supported by documentation that fully explains how the error occurred and an explanation of the correctness of the new charge. An explanation merely stating that the transfer was made "to correct error" or "to transfer to correct project" is not sufficient. Transfers of costs from one grant to another grant to cover cost overruns or to a grant that is ending are not allowable. Transfers are submitted to SPA for their approval on an Interdepartmental Invoice which is available on the Controller's website.

PARTICIPANT SUPPORT COSTS POLICY

The purpose of this policy is to comply with federal regulations, ensuring that funds provided for participant costs are separately accounted for, and expended for appropriate and intended objectives.
A participant is a non-USM employee who is a recipient of a service or training session associated with a workshop, conference, seminar, symposium or other information sharing activity. These participants are not required to deliver anything to USM in return for these support costs.

Participant support costs are defined as direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with meetings, conferences, symposia, or training projects. A stipend is NOT considered compensation for services normally expected of an employee.

POLICY (adopted from NSF Award and Administrative Guide, January 2008)

i. Participant support costs are direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with meetings, conferences, symposia or training projects. For some educational projects conducted at local school districts, however, the participants being trained are employees. In such cases, the costs must be classified as participant support if payment is made through a stipend or training allowance method.

ii. Funds provided for participant support may not be used for other categories of expense without the specific prior written approval of the agency. Therefore, these costs must be accounted for separately.

iii. Participant support allowances may not be paid to trainees who are receiving compensation, either directly or indirectly, from other federal government sources while participating in the project. A non-NSF Federal employee may receive participant support allowances from grant funds provided there is no duplication of funding of items and provided no single item of participant cost is divided between his/her parent agency and NSF grant funds.

TIME AND EFFORT REPORT POLICY

Time and effort directly charged to or donated (in-kind) to sponsored programs must be identified in the university's Time and Effort Reporting System through SOAR. The principal investigator is responsible for certifying employee time for all employees paid either directly or as cost share on contracts and grants each semester. All of an employee's compensated activities must equal 100% effort regardless of the hours per week needed to accomplish the activity.

Reports MUST be certified within 30 days after the reports are available online. Failure to approve or decline the reports within the 30 days will result in project accounts being locked so that no charges can be made to them. Locks will be removed only after Time and Effort reports have been certified.

Salary adjustments or transfers cannot be made once time and effort reports have been certified.

Review

The Assistant Vice President for Research is responsible for the review of this policy every four years (or whenever circumstances require immediate review).
Forms/Instructions

MDR is run through SOARFIN.
Time & Effort Instructions for Principal Investigators attached
Time & Effort Instructions for Supervisors attached

Appendices

Instructions for reviewing and completing time and effort reports

Related Information

N/A

History

11/01/11: Formatted for Institutional Policies website.
02/20/13: Formatted for template. Minor editing throughout.
Amendments: Month, Day, Year – summary of changes
Authorization

POST-AWARD ADMINISTRATION POLICIES
RSCH-SPA-000-005

As the Responsible Officer, I have reviewed this policy and believe it represents the current policy.

Maria C. Sanders

Responsible Officer

4-1-13

Date


INSTRUCTIONS FOR REVIEWING AND COMPLETING TIME AND EFFORT REPORTS

Log into SOAR

**Navigation:** USM Utilities - USM Time and Effort - Time and Effort – Use – T/E Certification

<table>
<thead>
<tr>
<th>Field/Action</th>
<th>Data Entry Step</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Investigator Emplid</td>
<td>Accept default (user’s emplid)</td>
</tr>
<tr>
<td>Term1</td>
<td>Leave blank</td>
</tr>
<tr>
<td>EmplID</td>
<td>Leave blank</td>
</tr>
<tr>
<td>Name</td>
<td>Leave blank</td>
</tr>
</tbody>
</table>

Click Search
Click on the Employee Name hyperlink.

Results show employee’s time and effort commitment per project.
<table>
<thead>
<tr>
<th>Percentage</th>
<th>Review and decide if accurate</th>
</tr>
</thead>
</table>
| **Salary Type** | P = Actual Pay  
T = Interdepartmental Transfer  
S = Salary Recovery  
I = InKind |
| **Approval Flag** | U = Undecided  
A = Approved  
D = Declined |

“U” is default; Click on the magnifying glass and select “A” or “D”.  
If “A” is selected skip to page 4.  
If “D” is selected continue with next page.

Click “Save”  
Click “Next in List”
Click on the hyperlink “Enter Reason for Decline”

Type reason into description box and click “OK”

Click “Save”
Click “Next in List”
Repeat instructions on previous pages until the “Next in List” button is no longer active. Then, continue below...

To verify that all reports have been completed:

**Navigation:** USM Utilities - USM Time and Effort - Time and Effort - Use - T/E Certification

![T/E Certification](image)

Enter any information you have and click Search. Leave fields blank for a list of all values.

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Click Search

When all reports have been completed, the following message will appear: “No matching values were found”.
SUPERVISOR INSTRUCTIONS FOR REVIEWING AND COMPLETING EMPLOYEES TIME AND EFFORT REPORTS

Log into SOAR

**Navigation:** USM Utilities - USM Time and Effort - Time and Effort – Use – PI T/E Certification

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<tbody>
<tr>
<td>Grant Authorizer</td>
<td>Accept default (user’s emplid)</td>
</tr>
</tbody>
</table>

Click Search
Click on the Employee Name hyperlink.

Results show employee's time and effort commitment per project.

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<th>Legend</th>
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S = \text{Salary Recovery} \\
I = \text{InKind} \]

\begin{tabular}{|c|}
\hline
\textbf{Approval Flag} \\
\hline
U = Undecided \\
A = Approved \\
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\hline
\end{tabular}

“U” is default; Click on the magnifying glass and select “A” or “D”. If “A” is selected skip to page 4. If “D” is selected continue with next page.

Click “Save”
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Type reason into description box and click “OK”

Click “Save”
Click “Next in List”

Repeat instructions on previous pages until the “Next in List” button is no longer active. Then, continue below...

To verify that all reports have been completed:

Navigation: USM Utilities - USM Time and Effort - Time and Effort – Use – PI T/E Certification
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