

Syracuse University

Business, Finance and Administrative Services

Office of Research

Awareness Session – Post Award Management

Office of Sponsored Accounting

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Office of Sponsored Programs

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Sponsored Accounting and Sponsored Programs – Sponsored Services

Sponsored Services

Areas:

- Office of Sponsored Programs
- Office of Sponsored Accounting

Mission Statement:

- Supporting funded research and other scholarly activity by providing comprehensive guidance and service to the campus community, while ensuring responsible stewardship of sponsored funds

Your Sponsored Accounting Team for Financial Award Support

Please consult the OSA website for the OSA Representative who supports your School, College, Department, or Center.

- Cathy Hayduke, Director cphayduk@syr.edu
- Toni Besaw, Assistant Director tbesaw@syr.edu
- Liz Bull, Senior Accountant ewbull@syr.edu
- Kelly O'Connor, Senior Accountant kaocon02@syr.edu
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- Melissa Wike, Senior Accountant mawike@syr.edu
- Kelly Moshier, Accounting Analyst, Effort Certification krmoshie@syr.edu
- Lori Mangano, Accounting Analyst, Award Set-ups ljmangan@syr.edu
- Evan Diederich, Office Coordinator III ediederi@syr.edu

Your Sponsored Programs Team for Proposal & Award Management

Please consult the OSP website for the OSP Representative who supports your School, College, Department, or Center.

- Stuart Taub, Director staub@syr.edu
- Lisa Kaley-Heyn, Associate Director lvkaleyh@syr.edu
- Amy Deppa, Research Administrator asdeppa@syr.edu
- Amy Graves, Research Administrator ajgraves@syr.edu
- Ross Gullo, Research Administrator rgullo@syr.edu
- Jennifer Ho Manion, Research Administrator chomanio@syr.edu
- Caroline McMullin, Research Administrator cmcmulli@syr.edu
- Heather DiBlasi, Subaward Administrator hmdiblas@syr.edu
- Peter Humphreys, Grants and Contracts Assistant phumphre@syr.edu

Sponsored Programs

OSP's Roles and Responsibilities at Syracuse University

Unit of Academic Affairs, reports to Office of Research

- **Assure** proposal's **compliance** with University & Sponsor guidelines (includes limited submissions)
- **Authorized** to submit legally binding applications & proposals;
- **Negotiate** award instruments: contracts and subcontracts, grants, non-disclosure or materials transfer agreements; and
- **Facilitate** responsible use and accountability of sponsor's funds in collaboration with Sponsored Accounting.

Sponsored Accounting

OSA's Role at Syracuse University

- Unit of Business, Finance and Administrative Services.
 - Report to the Comptroller's Office
- Central Unit designated to officially submit financial information – invoices, financial reports, property reports on behalf of Syracuse University.
- Effort Certification Process.
- Program Income.
- Cost Sharing.
- Coordinate and Respond to various Sponsored Audits.

Sponsored Accounting

OSA's Responsibilities

- Facilitate responsible use and accountability of sponsor's funds in collaboration with the Principal Investigator, department administrators, and Sponsored Programs.
- Assure compliance with University policies and Sponsor guidelines.
- Submission of financial information – invoices, financial reports, property reports to the Sponsor as outlined in the agreement.
- Effort Certification.
- Coordinate and Respond to various Sponsored Audits.
- Provide Training.

Sponsored Accounting - Facilitate responsible use and accountability of sponsor's funds

Types of funding:

- Unrestricted
- Restricted
- Sponsored
 - Sponsored chart strings contain a “**project tail**” and are established at the time of award set up by the Office of Sponsored Accounting

Factors for Determination Gift or Grant?:

- Grants have terms and conditions, gifts do not
- Grants have defined work scope and project period, gifts do not
- Grant sponsors may have the right to reclaim unspent funds, gifts do not
- Grants typically have reporting requirements, gifts do not

Sponsored Accounting and Sponsored Programs - Assure compliance with University policies and Sponsor guidelines

Three types of Awards

Grants

An award given to support a specific project. The purpose of a grant is to provide assistance; there is generally little involvement by the sponsor, and the award instrument refers to general terms and conditions. Generally restrictive in nature, also deliverables are usually involved.

Contracts

An agreement between organizations that may include research or training. Generally restrictive in nature, also deliverables are usually involved.

Cooperative Agreements

An agreement in which a government entity or private organization provides funding or a thing of value and the sponsor plays a substantial role. Generally restrictive in nature, also deliverables are usually involved.

Sponsored Accounting and Sponsored Programs - Assure compliance with University policies and Sponsor guidelines

Sponsored Award Order of Precedence



Sponsored Accounting and Sponsored Programs- Assure compliance with University policies and Sponsor guidelines

1. Award Terms and Conditions

Each sponsored award has its own set of terms and conditions that is unique to that award

2. Program Specific Guidelines

Each sponsored award has its own set of program specific guidelines that is unique to that award

3. Agency Specific Guidelines

Each sponsored award has its own set of agency specific guidelines that is unique to that award

4. OMB Uniform Guidance – 2 CFR 200

The federal government's guidance on administrative requirements, cost principals and audit requirements for federal awards

Became effective 12/26/13 and superseded A-21, A-110 and A-133

Sponsored Accounting and Sponsored Programs- Assure compliance with University policies and Sponsor guidelines

Example of Order of Precedence

4. Federal Award from Health and Human Services (HHS)
3. HHS award from National Institutes of Health (NIH)
2. NIH award from National Eye Institute (NEI)
1. NEI award specific terms and conditions

Along with the Order of Precedence, institutional policies & procedures and public laws must also be considered.

Additional guidance can be found in the Post Award Manual

- <http://comptroller.syr.edu/resources/sponsored-accounting/>

Sponsored Accounting and Sponsored Programs - RAAC

Managing Expenditures in accordance with federal Uniform Guidance

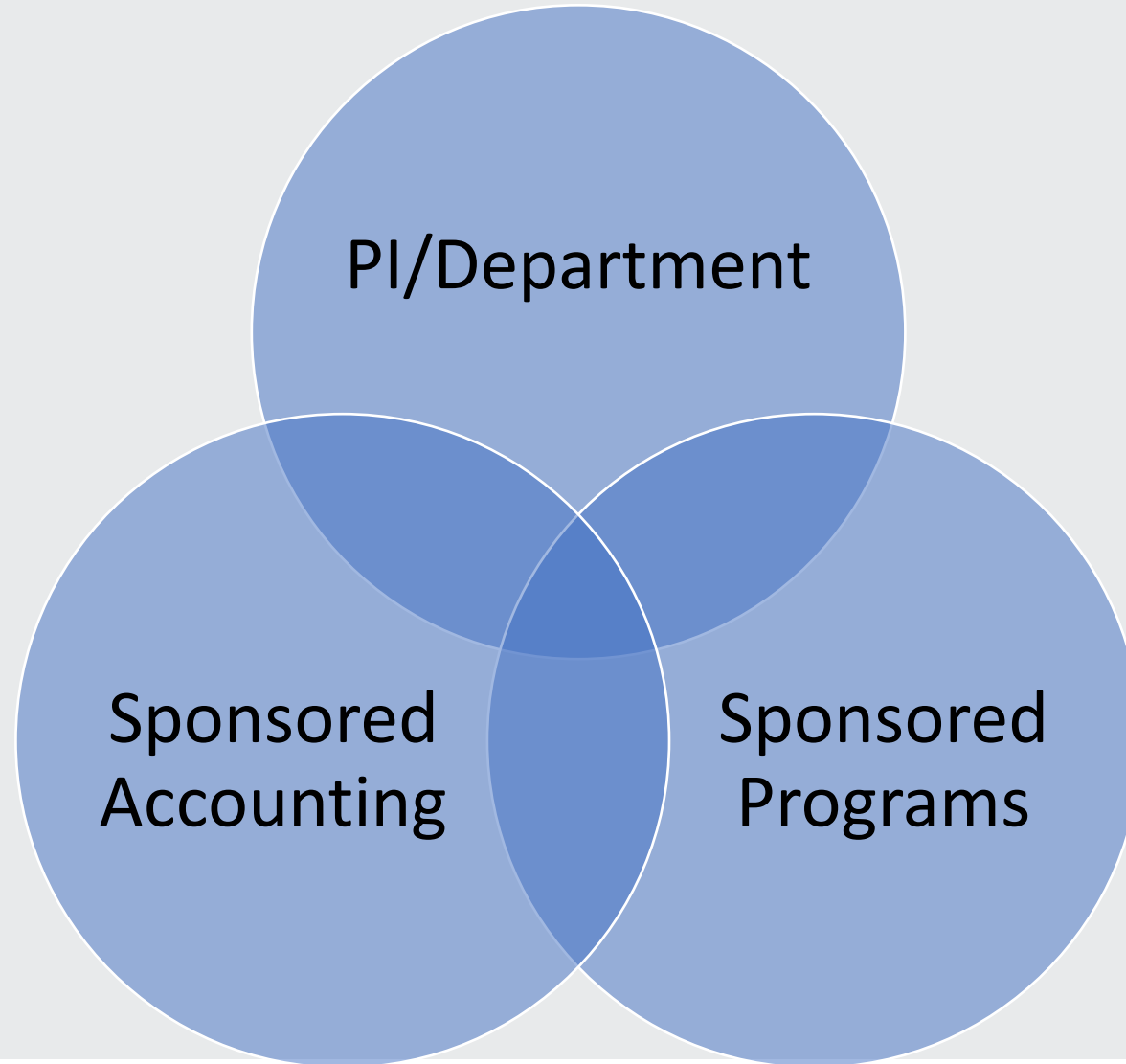
Reasonable - Necessary for performance of the project, passes the prudent person test, in accordance with University Policies

Allowable - Permitted costs per the award terms and conditions and University Policies

Allocable - Costs can be specifically assigned to a singular project, provides benefit to the project

Consistently Treated – Expenses that are alike are treated in the same manner under like circumstances

The Sponsored Research Triangle



Sponsored Programs – Utilizing Forward Funding to leverage success

Use the Forward Funding mechanism when:

1. High likelihood of award
2. All regulatory requirements are satisfied (IRR, IRB, FCOI, etc.)
3. Allowable project startup costs are necessary and for continuations

How to request?

1. Complete the [Forward Funding Request](#) form
2. Authorized by PI, Department, and Unit Leadership
3. Requests greater than \$99k require CFO and Provost approvals

Interpreting the Award Setup Paperwork

Congratulations, you've received an award, Now what?

- Review the award terms and conditions
- Review the 'Sponsored Regs' prepared by OSP
- Record progress reporting due dates
- Review the budget and budget narratives to plan out expenditures
- PI/Budget Managers work to update appointments for project personnel
- Review any institutional cost share requirements for expenditure with 'project tail'
- Review for third party collaborators (subawards or consultants), work with OSP to setup agreements

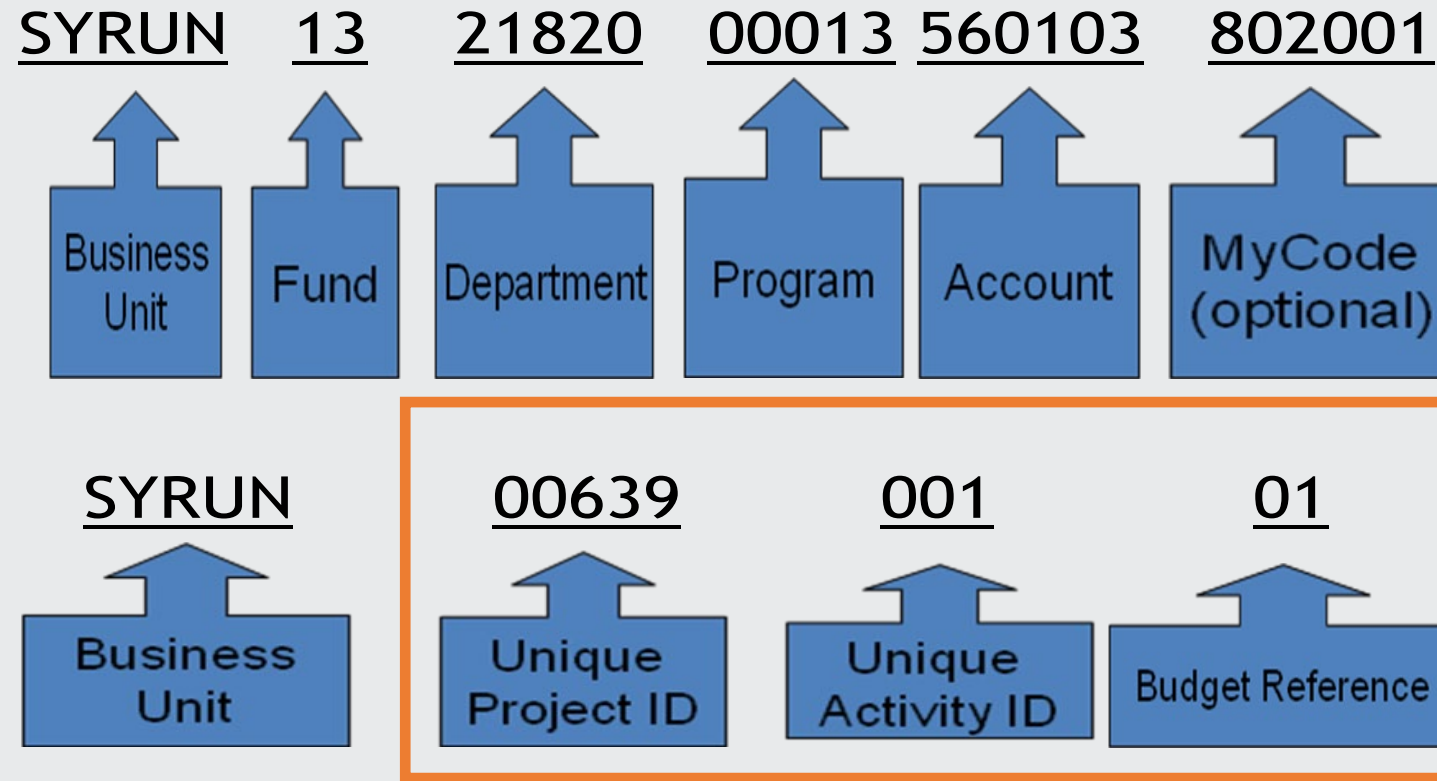
When is Sponsor Prior Approval Required?

Common items that require prior sponsor approval:

- Change in Project Scope
- Change in PI or key personnel
- Significant Rebudgeting (check sponsors award for specific parameters)
- Reductions in key personnel effort (25% or PI absence for 3 months or more)
- Foreign travel for some sponsors (check sponsors award for specific requirement)
- Rebudgeting 'Participant Support Costs' to other categories
- When ordinarily 'Unallowable Costs' are proposed for expenditure

Sponsored Accounting - Facilitate responsible use and accountability of sponsor's funds

Syracuse University Sponsored Chartstring Structure



Sponsored Accounting – Effort Certification Process

Effort Reporting

Definition:

Effort is defined as the amount of time spent on a particular activity. It includes the time spent working on a sponsored project in which salary is directly charged or contributed (*cost-share*). Effort reporting is the mandated method of certifying to the granting agencies that the effort charged or cost shared to each award has actually been completed.

Sponsored Accounting – Effort Certification Process

Effort Reporting

Requirements and Parties Involved

- Uniform Guidance sets forth criteria for acceptable methods of charging salaries and wages to federally sponsored projects. It requires a payroll system that directly charges salaries to appropriate projects.
- Uniform Guidance also requires that the University develop a mechanism to determine or confirm how individuals actually expend effort during a specified time period. These effort reports must be performed on a regular schedule and must be certified by individuals who have **first-hand** knowledge of 100% of the employee's compensated activities. In most cases, that would be the employee or the direct supervisor of that employee.

Sponsored Accounting - SAMtool

SAMtool – Sponsored Award Management Tool

- Rolled out in Fall 2015
- Purpose
 - *To provide a tool for financial and budget management of sponsored awards*
- Access
 - For Principal Investigators access is automatically granted upon award set up in the PeopleSoft System
 - All other access is attained via a FAST request submitted by your departmental Information Coordinator. All access is based on your role and security access.
- On-going Enhancements

Sponsored Accounting - SAMtool

The specific features of the SAMtool are:

- “dashboard” type reporting for chairs, deans and VPR, providing a summary of department, school/college, and University-level sponsored activities by primary investigators (PIs), total sponsored budget, etc.
- at-a-glance summary views for PIs and administrators on awards for which they are responsible
- burn-rate indicators for potential over- or underspending on awards
- ability to drill down from summary data to multiple sublevels of summary data, and to the transaction level while also providing links to source documentation
- ability to categorize financial data to mirror OSP budget template categories, providing intuitive analysis throughout the award lifecycle
- enabling of PIs and administrators to create “what-if” scenarios for project planning, including commitments throughout the grant cycle
- provision of a clean, consistent and concise reporting tool for all sponsored awards
- reduction/elimination of the need for shadow systems

Sponsored Services - Training

Sponsored Services Training Resources

- Pre-requisite
 - All other BFAS training relevant to the position responsibilities
- On-going
 - One on One based on security access and sponsored award types
 - Sponsored Services Coffee Break Sessions
 - Office of Research Awareness Sessions
 - Sponsored webinars
- Please visit our training websites at:
 - <https://bfas.syr.edu/comptroller/resources/sponsored-accounting/sponsored-accounting-training/>
 - <https://research.syr.edu/proposal-support-services/trainings-and-presentations/>

Sponsored Accounting and Sponsored Programs – What's New

Announcing a New Tool for Campus Use

Sponsor Required Budget Revision

Purpose: Used for any budget line changes where sponsor approval is required.

Paperwork: Completed Sponsor Required Budget Revision form

Who: Prepared by Department Budget Manager, submit to OSP for OSP authorization and transmittal to the Sponsor for approval.

Website Location: <https://sponsoredprograms.syr.edu/awards/manage-awards/post-award-management/post-award-modifications/rebudgeting/>

Implementation date: May 5, 2021

Sponsored Accounting and Sponsored Programs

Links for additional resources

<https://policies.syr.edu/policies/administrative-and-financial/>

<http://comptroller.syr.edu/>

<http://comptroller.syr.edu/resources/sponsored-accounting/>

<http://research.syr.edu/>

<http://sponsoredprograms.syr.edu/>

<http://researchintegrity.syr.edu/>

<https://www.grants.gov/learn-grants/grant-policies/omb-uniform-guidance-2014.html>

Sponsored Accounting and Sponsored Programs

Questions

