



The Post Award Process at CMU



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Objectives

1. Introduce faculty & staff to the process of managing externally funded awards on CMU's campus.
2. Highlight key areas that impact grant management – CMU & sponsor-specific.
3. Familiarize faculty & staff with campus-wide resources and services available to support externally funded awards.



The Post Award Process at CMU: You have a grant, now what?



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General Information

There are two offices primarily responsible for supporting the post award management of externally funded projects:

- Grant Accounting Office (GAO)
- Office of Sponsored Programs (OSP)

These two offices work very closely with the Principal Investigator (PI) and their project team to help ensure the successful management of projects.



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General Information

- The PI is responsible for the technical and fiscal management of the project in accord with sponsor guidelines, university guidelines and applicable law.
- GAO is responsible for the official financial information related to externally funded projects.
 - GAO is the only office granted authority to provide this information on behalf of CMU.
- OSP is responsible for the non-financial oversight of externally funded projects.



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General Information

- Please note the following regarding communication with the sponsor:
 - Communications regarding the technical or programmatic management of the project will typically be managed by PI.
 - Communications regarding financial reporting must be managed by GAO.
 - Communications regarding any terms and conditions of the award must be managed by OSP.



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Introductions - GAO

Tanya Hohlbein

- Manager, Accounting Services
- Responsibilities include:
 - College of Medicine (CMED)
 - Clinical Research Institute (CRI)
 - All other affiliate hospital contracts



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Introductions - GAO

Elizabeth Williams

- Accountant, Accounting Services
- Responsibilities include:
 - College of Science & Engineering (CSE) departments:
 - Biology
 - Chemistry & Biochemistry
 - Geography & Environmental Studies
 - Mathematics



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Introductions - GAO

Blake Schumann

- Accountant, Accounting Services
- Responsibilities include:
 - College of Science & Engineering (CSE) departments:
 - All others not covered by Elizabeth
 - Student Recruitment & Retention Division (SRR)
 - College of Business Administration (CBA)
 - Finance & Administrative Services (includes Police)



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Introductions - GAO

Andrew Vos

- Accountant, Accounting Services
- Responsibilities include:
 - College of Medicine (CMED)
 - CMED grants
 - College of Health Professions (CHP)
 - Public Broadcasting (PB)
 - College of Education & Human Services (CEHS)
 - College of Liberal Arts & Social Sciences (CLASS)
 - University Libraries
 - College of Arts and Media (CAM)



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Introductions - OSP

Anne Kea

- Assistant Director, Post Award Sponsored Projects
- Post-Award responsibilities include:
 - College of the Arts and Media (CAM)
 - College of Business Administration (CBA)
 - College of Health Professions (CHP)
 - College of Liberal Arts and Social Sciences (CLASS)
 - College of Science & Engineering (CSE)
 - Biology
 - Chemistry & Biochemistry
 - Computer Science
 - Statistics, Actuarial & Data Sciences
 - Finance & Administrative Services (includes Police)
 - President's Division (include OIT and University Transformation Office)



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Introductions - OSP

Meagan Steffes

- Research Administration Coordinator
- Post-Award responsibilities include:
 - College of Medicine (CMED)
- Pre-Award responsibilities include:
 - Children's Oncology Group (COG)



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Introductions - OSP

Nate Menacher

- Coordinator, Post Award Sponsored Projects
- Post-Award responsibilities include:
 - Academic Division
 - University Libraries
 - Innovation & Online
 - College of Education and Human Services (CEHS)
 - College of Science and Engineering (CSE)
 - Earth & Atmospheric Sciences
 - Geography & Environmental Studies
 - Mathematics
 - Physics
 - School of Engineering & Technology
 - Government & External Relations (includes Public Broadcasting)
 - Student Recruitment and Retention Division (SRR)
 - University Engagement and Student Affairs Division (UESA)



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Part I: The Foundation

Basic information regarding the setup of externally funded projects at CMU



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Alphabet Soup

ALN	Assistance Listing Number
AOR	Authorized Organizational Representative
COI	Conflict of Interest
CTJ	Cost Transfer Justification
ED/DoEd	Department of Education
DOE	Department of Energy
F&A	Facilities & Administrative Costs
GL	General Ledger (a record of financial transactions)



Alphabet Soup

GAO	Grant Accounting Office
ICQ	Independent Contract Questionnaire
IDC	Indirect Costs
IACUC	Institutional Animal Care & Use Committee
IBC	Institutional Biosafety Committee
IRB	Institutional Review Board
JE	Journal Entry
NIH	National Institutes of Health



Alphabet Soup

NSF	National Science Foundation
NCE	No Cost Extension
ORGS	Office of Research & Graduate Studies
OSP	Office of Sponsored Programs
PI/PD	Principal Investigator/Project Director
PHS	Public Health Services
RECR	Responsible and Ethical Conduct of Research
SAP	Systems Applications and Products
WBS	Work Breakdown Structure



How long will it take?

- Once the University receives an award, it must be reviewed by OSP.
 - Depending on the terms, OSP may reach out to other offices such as General Counsel or Risk Management.
 - Reviews can move quickly or take months.
- If the award requires signatures, it will need to be signed by an authorized university official with contracting authority.
 - Usually this is the Vice President for Research and Innovation or the Provost.
 - Most faculty and staff do not have authority to sign contracts or agreements on behalf of the university.



How long will it take?

- Once formally accepted, the account development process can take a minimum of 3 weeks:
 - OSP reviews the award, related compliance, and budget before entering the information into SAP and Cayuse.
 - Grant Accounting then reviews the award materials and creates the WBS in SAP.



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WBS Account Creation Set Up Notification

- This email from GAO indicates the grant account has been set up in SAP.
- Typically sent by the Grant Accountant assigned to the project.
- WBS account number(s) to which expenses can be charged are provided.
 - If match is required, two WBS accounts will be provided.
- Will state the date the WBS account is open to receive expenses.



CMU/FI ZFRGM004 Grant Summary Report

PRD/010/MEYER18M
REPORT: ZFRGM004

CENTRAL MICHIGAN UNIVERSITY
CMU/FI ZFRGM004 Grant Summary Report

DATE: 10/15/2018
TIME: 11:43

Grant: P61234	Grant: ABC	Periods: Oct 2019
WBS Element: 612341	P61234 ABC - EXTERNAL	Begin Date: 11/01/2017
Sponsor: 650000865	The Amazing Foundation	End Date: 03/29/2019
Funds: 43000015,	Sponsored Program: 1100	Person Responsible: Hall S

Internal Reference:

Group / Sponsored Class	Budget	Current Period Expenses	Inception to Date	Open Encumbrances	Available Balance
G111000 REG FAC ACADEMIC YEAR SALARIES	1,066.85	24.43	1,036.58	0.00	30.27
G114000 PA SALARIES	0.00	0.00	0.00	0.00	0.00
G121000 REG FACULTY BENEFITS	433.52	9.26	428.86	0.00	4.66
G124000 PA BENEFITS	0.00	0.00	0.00	0.00	0.00
G220000 TRAVEL	171.37	0.00	0.00	0.00	171.37
G230000 HONORARIUMS	0.00	0.00	0.00	0.00	0.00
G240000 OUTSIDE SERVICES	965.30	0.00	965.30	0.00	0.00
G245000 SUBCONTRACTORS 1ST 625K	19,623.96	0.00	10,235.00	0.00	9,388.96
G340000 HUMAN SUBJECT PAYMENTS	290.00	0.00	290.00	0.00	0.00
TOTALS:	22,551.00	33.69	12,955.74	0.00	9,595.26
G930000 PRIVATE REVENUES	22,551.00-	0.00	17,500.00-	0.00	5,051.00-
TOTALS:	22,551.00-	0.00	17,500.00-	0.00	5,051.00-

PRD/010/MEYER18M
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CMU/FI ZFRGM004 Grant Summary Report

DATE: 10/15/2018
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Grant: P61234	Grant: ABC	Periods: Oct 2019
WBS Element: 612342	P61234 ABC - EXTERNAL	Begin Date: 11/01/2017
Sponsor: 650000865	The Amazing Foundation	End Date: 03/29/2019
Funds: 45000015,	Sponsored Program: 1100	Person Responsible: Hall S

Internal Reference:

Group / Sponsored Class	Budget	Current Period Expenses	Inception to Date	Open Encumbrances	Available Balance
G111000 REG FAC ACADEMIC YEAR SALARIES	1,066.85	24.43	1,036.58	0.00	30.27
G114000 PA SALARIES	0.00	0.00	0.00	0.00	0.00
G121000 REG FACULTY BENEFITS	433.52	9.26	428.86	0.00	4.66
G124000 PA BENEFITS	0.00	0.00	0.00	0.00	0.00
G200000_GR ALL SUPPLIES AND EQUIP GROUP	0.00	0.00	0.00	0.00	0.00
G220000 TRAVEL	628.63	0.00	0.00	0.00	628.63
G230000 HONORARIUMS	0.00	0.00	0.00	0.00	0.00
G320000 THIRD PARTY IN-KIND MATCH	20,422.00	0.00	9,067.25	0.00	11,354.75
G340000 HUMAN SUBJECT PAYMENTS	0.00	0.00	0.00	0.00	0.00
TOTALS:	22,551.00	33.69	10,532.69	0.00	12,018.31
G980000 THIRD PARTY IN-KIND MATCHING	20,422.00-	0.00	9,067.25-	0.00	11,354.75-
G991000 TRANSFERS - REVENUE - REQ	2,129.00-	0.00	1,502.00-	0.00	627.00-
TOTALS:	22,551.00-	0.00	10,569.25-	0.00	11,981.75-



SAP-GM: What do you need to know?

- WBS
- Project Period
- Budget
- Inception to Date
- Open Encumbrances
- Available Balance



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Sponsor Funds

CMU/FI ZFRGM004 Grant Summary Report

PRD/010/MEYERDM
REPORT: ZFRGM004

Grant: P61234 Grant: ABC
WBS Element: 612341 P61234 ABC - EXTERNAL
Sponsor: 6500000865 The Amazing Foundation
Funds: 43000015, Sponsored Program: 1100
Internal Reference: Person Responsible: Hall S

Periods: Oct 2019
Begin Date: 11/01/2017
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G124000 PA BENEFITS	0.00	0.00	0.00	0.00	0.00
G220000 TRAVEL	171.37	0.00	0.00	0.00	171.37
G230000 HONORARIUMS	0.00	0.00	0.00	0.00	0.00
G240000 OUTSIDE SERVICES	965.30	0.00	965.30	0.00	0.00
G245000 SUBCONTRACTORS 1ST \$25K	19,623.96	0.00	10,235.00	0.00	9,388.96
G340000 HUMAN SUBJECT PAYMENTS	290.00	0.00	290.00	0.00	0.00
TOTALS:	22,551.00	33.69	12,955.74	0.00	9,595.26
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TOTALS:	22,551.00-	0.00	17,500.00-	0.00	5,051.00-

Fed = F6XXXX
State = S6XXXX
Private = P6XXXX
Internal = C6XXXX

Details expenditures for the reporting period entered on the selection screen

Displays future costs that have not yet been incurred (i.e. future salary obligations, unreceived merchandise)

Total award

Details the award by budget line item

Details expenditures incurred during the life of the grant

Details the remaining balance



Matching Funds

PRD/010/MEYER199		CENTRAL MICHIGAN UNIVERSITY		DATE: 10/15/2018	
REPORT: ZFRGM004		CMU/PI ZFRGM004 Grant Summary Report		TIME: 11:43	
Grant:	P61234	Grant ABC		Periods:	Oct 2019
WBS Element:	612342	P61234 ABC - EXTERNAL		Begin Date:	11/01/2017
Sponsor:	6500000865	The Amazing Foundation		End Date:	03/29/2019
Funds:	45000015,	Sponsored Program: 1100		Person Responsible:	Hall S
Internal Reference:					

Group / Sponsored Class	Budget	Current Period Expenses	Inception to Date	Open Encumbrances	Available Balance
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G200000_GR ALL SUPPLIES AND EQUIP GROUP	0.00	0.00	0.00	0.00	0.00
G220000 TRAVEL	628.63	0.00	0.00	0.00	628.63
G230000 HONORARIUMS	0.00	0.00	0.00	0.00	0.00
G320000 THIRD PARTY IN-KIND MATCH	20,422.00	0.00	9,067.25	0.00	11,354.75
G340000 HUMAN SUBJECT PAYMENTS	0.00	0.00	0.00	0.00	0.00
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TOTALS:	22,551.00-	0.00	10,569.25-	0.00	11,981.75-



The Project Director (PD) Meeting

- Scheduled after the WBS is created.
- Two formats:
 - Cayuse routing only
 - In-person/virtual
- Include the PI, Co-PI (if applicable), department/college support staff (if applicable), GAO, & OSP.
- PI/Co-PIs will be required to certify that they understand their responsibilities.



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Cayuse

What is Cayuse?

- Cayuse is a cloud-based platform that helps simplify the management of externally funded projects, from proposal creation to award closeout.
- The Awards section of Cayuse provides a snapshot of your externally funded project. You can view award documents, internal spending plans, and completed Personnel Transactions; monitor completion of project-specific required trainings, forms, etc.; and view contact information for the assigned GAO and OSP staff.



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Cayuse

Navigating the Award Form

- Award forms may vary from project to project as tabs will only display if they are applicable to the award.

The screenshot shows the Cayuse Sponsored Projects interface. At the top, there is a navigation bar with tabs for Proposals, Projects, Awards (selected), Subawards, Reporting, and More. Below the navigation bar, there is a breadcrumb trail: My Active Awards / Sponsor Project Title / Cayuse Award Number. The main content area is titled "Sponsor Project Title" and is divided into two columns: "My Actions" and "Award Summary". The "My Actions" column contains two buttons: "Complete Review" and "Route for Review". The "Award Summary" column contains the following information: PI:, Admin Unit:, and Admin Assigned: --. Below the main content area, there is a secondary navigation bar with tabs for Award Form (selected), Routing, Award History, Funds, Subawards, Tasks, and Notes. At the bottom, there is a dropdown menu showing "Currently Viewing Award Form: Cayuse Award Number".

Award Sections	
Award Information	✓
Budget	✓
Regulatory Compliance	✓
CMU Project Team And Support Staff	✓
PI/PD And Co-PI/Co-PD Expectations	✓
Grant Accounting Office Policies And Int...	✓
Project Director Meeting Information	✓
Project Management Information	✓
Confidentiality Compliance	✓
GCP Training Compliance	✓
ERA Commons Compliance	✓
PHS Compliance	✓
Annual Financial Disclosures (Non-PHS)	✓
RECR Compliance	✓
Whistleblower Compliance	✓



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Cayuse

Tabs for award information and project team:

- **Award Information**
 - Includes award documents, current budget period, reporting requirements, and information regarding no cost extensions and rebudgeting authority.
- **Budget**
 - Includes the SAP grant #, WBS(s), sponsor approved budget, and internal spending plan.
- **Regulatory Compliance**
 - Identifies whether IRB, IACUC, or IBC apply to the project, and whether there are any additional sponsor-specific forms, trainings, etc. required.
- **CMU Project Team and Support Staff**
 - Identifies the CMU project team (PI, Co-PI, Key Personnel, etc.) and post-award support for GAO and OSP.



Cayuse

Tabs for project management resources and reference materials:

- **PI/PD and Co-PI/PD Expectations**
 - Outlines what the PI and Co-PI are responsible for in regards to the management of the externally-funded project.
- **Grant Accounting Office Policies and Internal Controls**
 - Identifies the GAO-specific items for which the PI and Co-PI are responsible for adhering to.
- **Project Director Meeting Information**
 - Indicates whether or not a PD meeting is required for the project and, if so, when it will occur.
- **Project Management Information**
 - Identifies the sponsor's project title, the SAP short project title, sponsor award number, and sponsor award contacts.



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Cayuse

Tabs for specific compliance items that apply to a project, include:

- **Confidentiality Compliance**
 - Demonstrates CMU's completion of the internal confidentiality restrictions procedure.
- **GCP Training Compliance**
 - Identifies who is required to take Good Clinical Practice (GCP) training, whether training has been completed and when it will expire.
- **eRA Commons Compliance**
 - Identifies the assigned eRA Commons IDs for individuals working on the project.



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Cayuse

- **PHS Compliance**
 - Identifies who is required to take Public Health and Safety (PHS) Conflict of Interest (COI) training, when it will expire, as well as when the required annual financial disclosure form expires.
- **Annual Financial Disclosures (Non-PHS)**
 - Identifies who is required to complete an annual financial disclosure as well as when the most recent one expires.
- **RECR Compliance**
 - Identifies who is required to take Responsible and Ethical Conduct of Research (RECR) training, when the training is due and when it will expire.
- **Whistleblower Compliance**
 - Identifies who Whistleblower information has been sent to, and when it was last sent.



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Cayuse

Cayuse Award Certification

- PIs and Co-PIs will be required to complete a certification within Cayuse confirming they understand their responsibilities for the oversight and management of the externally-funded project.
- PIs and Co-PIs will receive an email from Cayuse when the award is ready to be certified in Cayuse.



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Part II: Award Details

Key areas in the award documents and guidelines



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General Rule of Thumb

The most conservative
guideline, policy, etc. wins!



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Guidelines vs. Notification

- Award notification does not always include all applicable guidelines.
- There may be agency guidelines in addition to programmatic guidelines that apply.
- Refer to sponsor's website for additional information and terms and conditions.



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Policy: Sponsor vs. University

- Externally-funded projects must comply with sponsor policies related to grant management.
- Additionally, projects must also comply with all University policies.
 - Including, but not limited to, hiring practices, supply & equipment purchases, travel, participant stipends, and contractual agreements.



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Policy: Sponsor vs. University

An expense is not allowable if:

- Sponsor allows it, but the University does not.
- University allows it, but the sponsor does not.

The most conservative
guideline, policy, etc. wins!



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Sponsor Specific Requirements

May include:

- Specific signed forms before award is finalized.
- Sponsor-approved programmatic plan or timeline prior to expending funds.
- Trainings and/or registrations for anyone working on, or paid from, the sponsored project.
- Meetings between sponsor and University officials.
- Additional documents for individuals hired onto the project.
- Confidentiality or publishing restrictions.



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Important Dates

- Start and End Dates: dictate the time-period for which the sponsor is providing financial support.
 - Pre-award spending may be allowable; would need to reference sponsor guidelines.
- Project Period: total time for which support of a project has been programmatically approved.
 - Can consist of more than 1 budget period.
- Budget Period: an interval of time, usually 12 months, into which the project period is divided for budgetary and funding purposes.



Important Dates

- Supply and Equipment Expenditures at the End of Project Period
 - Supplies and equipment purchased with grant funding must be used during the project period. Items to be used after the project has ended will need to be charged elsewhere, including pro-rated subscriptions.
 - Per CMU policy, supply purchases totaling \$1,500 or more and any equipment purchase within the last 90 days of a project will require additional justification and review.
 - Restocking supplies at the end of the project period is not allowable.
 - Large purchases at the end of the project are a red flag for auditors.



Budget Types

- **Modular Budget:** lists only direct costs and indirect costs.
- **Line-item Budget:** more detailed with expenses accounted for on separate lines.



Budget Types - Modular

- If the project has a modular budget, an internal spending plan will also be required. This helps ensure guidelines are being followed.
- The internal spending plan will be revisited periodically throughout the project to ensure:
 - Spending is on track
 - There isn't a deficit
 - Any new needs are met
 - Incurred expenses are allowable



Budget Types – Line Item

- Sponsor implements more restrictions on spending.
- There are separate categories such as:
 - Salaries and Benefits
 - Supplies and Materials
 - Travel
 - Equipment
 - Participant Support Costs
 - Other Direct Expenses



Budget Narratives

- Purpose is to explain and justify expenses required to achieve project objectives.
 - Follows the proposal budget.
 - Helps justify purchases, including those considered “outside the box.”
 - Goldilocks Narrative: not too specific but not so general that it is hard to determine if a cost is part of the budget.



Budget Narratives

- If an expense is unallowable per the guidelines, it cannot be charged to the project even if included in a sponsor-approved budget.
- Narratives are consulted by OSP and GAO when reviewing personnel transactions, independent contracts, and purchases.



Common Sponsor Items

- **Rebudgeting Authority** is granted by the sponsor allowing for budget changes without prior approval.
 - Not all sponsors provide this.
 - Often a percentage of a line item or the overall budget.
 - Must contact OSP prior to making any budget changes; OSP will help track rebudgeting to determine allowability.



Common Sponsor Items

- **No Cost Extensions** extend the project beyond the current end date without providing additional funding.
 - Can only be requested if the following is true:
 - Original project objectives still need to be fulfilled.
 - Sufficient funding remains to support the project.
 - End of the project period is approaching.
 - Extension requests to the sponsor should come directly from OSP.
 - PIs should reach out to OSP at least 45 days prior to the current end date.
 - Not all extensions are granted.



Common Sponsor Items

- **Narrative and/or Technical Reports** are the responsibility of the PI.
 - May need to coordinate with GAO if financial reporting is due at the same time or on the same report.
 - If an AOR needs to sign, contact OSP to coordinate the Vice President for Research and Innovation (VPRI) signature.
 - Please do not send directly to the VPRI.



Part III: Grant-Related Purchases

What to keep in mind as you're moving ahead...



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General Rule of Thumb #2

Ask early and ask often.*

If you are unsure about anything (if something is allowable, how to make a purchase, etc.) please reach out!

*Borrowed from NSF.



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All Grant-Funded Purchases Must Be...

- Allowable
 - Within sponsor and university guidelines
- Allocable
 - Directly related to the needs of the project
- Reasonable
 - A purchase a prudent person would make
- Consistently Applied
 - Handled the same way a similar purchase would be regardless of the funding source



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What to Keep in Mind

- Grant purchases are owned by the University not a specific person.
- Most conservative policy applies – if a purchase is unallowable per the University or the sponsor, it cannot be charged to the grant.
- Renaming an item does not make it an allowable purchase.



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Personnel Transactions

- Individuals being paid from the project should be hired to the project prior to beginning work.
- OSP reviews personnel transactions for allowability and is unable to determine salary level, hire type, etc.



Personnel Transactions

- Estimated wages and/or salary: OSP cannot approve forms that indicate expenses will exceed available funding
- Dates of appointment: must fall within approved grant period
- Percentage of effort: must align with approved grant budget
- Comments: include any additional information that can be provided to assist in the review of the transaction.



Purchase Requisitions

- Grant-related purchase requisitions will be routed through OSP for review.
- General-purpose equipment or supplies, such as technology, computers, iPad, etc., regardless of cost, will require additional review and GAO input.
- Any purchase, including supplies, services, etc., exceeding \$5,000 will require additional review and GAO input.



Purchase Requisitions

- More information facilitates the review by OSP:
 - Contact OSP when preparing to submit a requisition.
 - OSP does not receive attachments (invoices, quotes, etc.) submitted in the Purchase Req system. Please forward any additional information to OSP via email.
 - OSP/GAO may request additional information.



Independent Contracts

- All independent contracts for grant-funded projects must be sent to OSP for review.
- There are two processes, depending on the type of service being performed:
 - Speaker, presenter, performer, program reviewer, or athletic official
 - Does not usually go through the ICQ process.
 - All other individuals



Independent Contracts

- Must follow the University approved process.
 - Contract must be fully executed prior to hiring an individual.
 - Independent Contract Questionnaire (ICQ) must be submitted by the department.
 - Independent contract is developed by Contracting and Purchasing Services (CPS) or OSP if Human Resources (HR) determines the individual is a contractor, not an employee.
 - OSP works with department to seek contractor's signature.
 - Grant-funded contracts must be signed by the VPRI, Executive Director for Research and Innovation (EDRI), or CPS.



Independent Contracts

- If the individual is a speaker, presenter, performer, program reviewer, or athletic official, the process may vary slightly.
 - Contract is less than \$5,000 and individual is a U.S. citizen: ICQ is not usually necessary. A simplified contract can often be used, which still requires OSP review and AOR signature.
 - Contract is \$5,000 or greater, or individual is not a U.S. citizen: contact Contracting and Purchasing Services for guidance (OSP review and AOR signature is still required).



Independent Contracts

- Sponsors may have additional requirements.
 - Federally-Funded Projects: Whistleblower protections information must be included in the contract.
 - If specific requirements are not included, approval for payment cannot be provided.



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Subawards

- Defined as: a legally binding agreement with a 3rd party that will be performing substantive programmatic work and has responsibility for programmatic decision making.
 - Collaborative relationship is substantive enough that the 3rd party will participate in preparing results, publications, presentations, etc.
 - Most common CMU example: partnering with another university responsible for a portion of research. They determine how to complete their research within the scope of the project.



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Subawards

- OSP develops draft agreements:
 - Prior to sending to 3rd party, the PI, GAO, and an OSP Reviewer approves draft subaward.
 - Once 3rd party returns partially executed subaward, OSP coordinates AOR signature in adherence with CMU's contracting guidelines.



Subawards

- Payments on fully executed subawards are managed by GAO:
 - All invoices are sent to grantacct@cmich.edu
 - GAO requests PI approval to pay.
 - Additional information or verification of expenses from subawardee may be requested.
 - Payments are processed within 30 days of invoice receipt.



Miscellaneous Costs

- Equipment Maintenance may be allowable:
 - For equipment used on the project.
 - If equipment is shared, the expense will need to be prorated accordingly.
 - Maintenance must be required to keep the equipment in efficient operating condition and cannot add to its permanent value or significantly prolong its life.



Miscellaneous Costs

- Foreign Travel
 - Must have Provost approval for international travel, per CMU Policy 3-43.
 - Must be specifically budgeted as foreign travel.
 - Should be expressly detailed in the proposal's budget narrative.
 - Sponsor approval may be required prior to expenses charging to the grant if not included in the proposal.



Part IV: Financial Management

Support Services

Available resources on CMU's campus



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Who does what? Is it GAO or OSP?

WBS element/cost center creation	GAO
Development/submission of budget modifications	OSP
Creation/submission of special requests to sponsor, including related forms	OSP
Oversight of journal entries and expenses charged to grant accounts	GAO
Providing guidance for SAP grant/contract account maintenance	GAO
Creation/submission of no cost extension requests	OSP
Assistance with narrative reporting submissions	OSP



Who does what? Is it GAO or OSP?

Financial reporting to funding agencies	GAO
Invoicing or drawing down of sponsor funds	GAO
General oversight of sponsor guidelines/regulations	Both
Time and effort reporting	GAO
Management of Project Director meetings and related information	OSP
Determining allowability of expenses	Both
Approval for payroll expenditures, purchase requisitions over \$5,000, general purpose supply and equipment items, and ICQs	OSP



OSP Budget Support

- Reviewing guidelines and determining allowability
- Submitting sponsor requests
- Providing assessments and analysis
- Forecasting of salary and benefit expenditures



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OSP Requested Information

- OSP may request additional information to provide clarity or detail for sponsor requests, budget justifications, personnel transactions, purchase requisitions, etc.
- Questions help to fully understand a request and provide backup in case of an audit.



OSP Requested Information

Examples of questions OSP may ask:

- How does this purchase help support the achievement of the approved goals and objectives?
- Please explain how attending this international conference meets the goals of the project.
- We noticed a significant amount charged for a meal – can you please tell us who was in attendance, and how it relates to the project?
- There isn't currently any equipment budgeted for this project – did you mean to have this expense charged here? If so, we will need to go back to the sponsor for approval.
- We noticed a charge for Bed, Bath, & Beyond – can you help us understand what was purchased and how it supports the project?



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OSP Requested Information

More examples of questions OSP may ask:

- We received a purchase requisition for a computer, which was not originally in the budget – can you explain the need for the purchase and whether this will be used primarily to support this project?
- We received a purchase requisition for a trip to Cedar Point – can you help us understand how this will support the achievement of the goals and objectives of the project?
- You have requested to shift funds to help support travel – can you please provide some additional information (conference, location, etc.) and confirm that this travel is directly related to the project?



Part V: Compliance

Maintaining up-to-date compliance monitoring for your project



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Research Compliance

Types of research requiring committee approval:

- **Institutional Review Board (IRB):** Research involving the participation of humans as subjects
- **Institutional Animal Care & Use Committee (IACUC):** Research involving vertebrate animals
- **Institutional Biosafety Committee (IBC):** Research involving recombinant DNA molecules



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Research Compliance

- If IRB or IBC research compliance applies to a project, OSP needs to have the current approval letter on file at the start of the project.
- If IACUC research compliance applies to a project, a valid approval letter is required during the entire project, or time for which the IACUC research is being conducted.
- It is the PI's responsibility to ensure they remain compliant with IRB, IACUC, and/or IBC requirements throughout the life of the project.



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Sponsor Specific Compliance

- Depending on the sponsor and/or project, there may be additional compliance items that are required.
- Sponsor-specific compliance includes forms, trainings, or certifications.
- OSP monitors many of these requirements.
- If compliance isn't maintained, expenses may be blocked or removed from the funded project.



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Sponsor Specific Compliance

Common types of sponsor specific compliance are:

- **Whistleblower Protection Information**
 - Projects with federal funding (direct or flow-through) require that Whistleblower Protection Information be sent to anyone working on the funded project, including contractors.
- **Confidentiality**
 - If an award contains confidentiality restrictions, OSP follows university policy and applicable laws.
 - The PI/Co-PI(s) are responsible for informing anyone working on the project, or having access to the confidential information, of the restrictions.



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Sponsor Specific Compliance

Agency-specific compliance that OSP monitors:

- **Responsible and Ethical Conduct of Research (RECR) Training**
 - Per NSF guidelines, all persons working on a project must complete RECR training.
 - Per CMU policy, PIs, Co-PIs, and key senior personnel must successfully complete training within 60 business days of CMU receiving the award notification.
 - All other individuals must successfully complete training within 30 business days of having started research-related work.
 - Other sponsors may require this training as well, and some require it before any expenses can be incurred.



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Sponsor Specific Compliance

- eRA Commons IDs
 - NIH-funded projects require that anyone working on the project have an eRA Commons ID and complete their profile.
 - OSP will create accounts new accounts and send an email indicating their profile needs to be completed.
 - The submission of RPPRs can be held up by incomplete profiles.



Sponsor Specific Compliance

- **Clinical Trial Registration**
 - Any project that meets the NIH definition of a Clinical Trial must be registered as such on [Clinicaltrials.gov](https://clinicaltrials.gov) no later than 21 days after enrolling the first subject.
 - OSP will send an email with instructions for this process.
 - The clinical trial record must be updated at least once every 12 months, and summary results must be reported no later than a year after the trial has completed.



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Sponsor Specific Compliance

- **Good Clinical Practice (GCP) Training**
 - Required for projects that NIH has deemed a Clinical Trial.
 - All investigators and staff involved in the conduct, oversight, or management of the clinical trial must successfully complete the training prior to engaging in the funded research.
 - All training modules must be refreshed every three years per NIH guidelines.



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Sponsor Specific Compliance

- **Public Health Services (PHS) FCOI Requirements**
 - There are federal and non-federal agencies that follow PHS regulations.
 - Two requirements are related to Conflict of Interest Financial Disclosures for PHS-funded projects for PIs, Co-PIs, and key senior personnel:
 - Conflict of Interest Financial Disclosure (COI) forms must be obtained annually, or if something has changed. OSP will reach out prior to forms expiring for updated copies.
 - Conflict of Interest training must be successfully completed prior to engaging in the funded research. Training can be completed through CITI and is valid for four years.



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Sponsor Specific Compliance

- **E-Verify**
 - May be required on federally funded contracts or subcontracts.
 - Pre-Award Liaison will send email notification if a project requires E-Verification once the contract has been signed.
 - Project staff/faculty and anyone hired to the project must meet with FPS/HR to complete the E-Verification process within a limited window of time.



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Sponsor Specific Compliance

- **Fly America Act**
 - All air travel and cargo transportation services funded by the federal government are required to use a ‘U.S. flag’ air carrier service.
 - Per CMU’s Policy for Compliance with the Fly America Act, this requirement applies to all externally funded projects managed in a WBS, unless a sponsor’s guidelines are more restrictive.



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Part VI: Good Stewardship



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Fiscal Responsibility of PI

- Reconcile expenses being applied to your projects monthly to ensure:
 - All cost are allowable, allocable and reasonably applied to the project
 - Expenses were applied to correct project
 - Personnel is being applied correctly based on actual work performed on project
 - Expenses are applied in a timely manner
 - No expenses are missing



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Fiscal Responsibility of PI

- If an expense is being moved to a project over 90 days from original posting date, the expense being transferred will need a Cost Transfer Justification form (CTJ)
- Projects cannot be used as holding accounts
 - Expenses that are not allowable or do not apply to the grant need to be moved off ASAP
 - If after a week, the expense has not been moved Grant Accounting can move the expense to a cost center as they see fit



Fiscal Responsibility of PI

- Grant Accounting is the only office that has the authority to invoice for sponsored programs on behalf of Central Michigan University
- All financial information must come from Grant Accounting
 - Please work with your Grant Accountant for this information if needed to report out on
- Once final invoicing/reporting is completed all other project expenses will have to be covered by a department/college cost center



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What Auditors Look For

- Compliance with award, University terms and conditions, and any other requirements
 - Narrative reports were submitted, invoices submitted in timely manner
- Cost are allowable, allocable, reasonable and consistently applied
- Supporting documentation/justifications for purchases made near the end of the grant period
- Payments being made to subawardees in timely manner
- Contracts are in place and being followed for vendors and subawardees



Potential Consequences of Audit Findings

- Repayment of misspent funds
 - Universities have had to repay millions of dollars
- Suspension or termination of grants
- Loss of future funding
- Increased monitoring and oversight
- Additional administrative costs
 - Responding to agency audits can be expensive for universities, with costs ranging from hundreds of thousands to over a million dollars, plus significant time from faculty and administrators
- Corrective action plans
 - For more serious issues, universities must submit a detailed plan outlining steps and timelines to fix the identified problems. A failure to do so can lead to harsher penalties.
 - This could also lead to new and/or updated policies and procedures



Approved Expenses, Not Allowable on Grant

Some expenses may be approved by the sponsor; however, they do not follow CMU's business practice:

- Equipment
 - Definition may differ by sponsor, and not fall in line with CMU's
- Dependent care
 - CMU will not allow, but NSF does



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Approved Expenses, Not Allowable on Grant

Other expenses may be approved by CMU; however, they are restricted by the sponsor:

- Per diem
 - Sponsor caps at \$40/day, but CMU would have covered \$66
 - Federal rate applies, but CMU will only cover \$66
- Tuition
 - Sponsor may cover the cost of a GA, but not their tuition benefit
- Capped amounts for travel
 - Sponsor caps at \$1,000, but CMU would normally cover more
- Salary and/or benefit caps
 - sponsor will only cover a certain amount, but CMU would normally cover it all



Policy Change Mid-Project

Expect the unexpected! Examples of policy changes:

- International Travel
- eRA Commons IDs
- Whistleblower Protections Information
- Annual Financial Conflict of Interest Disclosures
- Student Hourly Work Caps
- Minimum Wage
- Research Security
- Disclosure training



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Common Misconceptions

OSP only handles grants.

- OSP also handles contracts, cooperative agreements, and MOUs, and etc.

Funds are awarded to individuals/PIs.

- Funds are awarded to CMU, and OSP helps ensure that we are good stewards.

The scope of the project and/or use of funds can be changed without the sponsor's permission.

- Funds are given for a specific purpose – OSP needs to contact the sponsor for significant (and sometimes any) changes.



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Common Misconceptions

Standard CMU rules do not apply to funding from outside sources.

- Depending on the sponsor, control over expenditures can be even more strict than CMU – the most conservative policy will be used.

If OSP asks for additional information prior to approval, OSP is going to say, “No.”

- OSP/GAO may need more detail for proper documentation as support for an expenditure in case of an audit.



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Common Misconceptions

It's best to just go ahead and charge an expense to a grant and ask for forgiveness later.

- Grants cannot be used as “holding accounts” – if an expense, or part of an expense, doesn't belong on a grant it should not be charged.

There aren't that many active grants on campus.

- There are currently 250+ active grants on campus, which can affect the turnaround time for requests to OSP.



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Part VII: Project Closeout

Ensuring the Successful Closeout of Your Project



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Successful Closeout of Your Project

Submit final reports by the due date

- This may include coordinating with GAO if the financial report is due at the same time, or if the technical and financial report are part of the same document.
- OSP can help calculate person months – please reach out in advance for assistance.
- Depending on the sponsor, OSP may have to submit the report on the PI's behalf – make sure to connect well in advance.



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Successful Closeout of Your Project

Ensure expenses are charged to the grant as they are incurred:

- Delayed processing of expenditures can result in late financial reports.
- Personnel transactions submitted near the end of the grant can hold up the financial reporting as posting is in accordance with the payroll processing schedule.



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Part VIII: Trivia Time

We confess, we like numbers!



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How many proposals were submitted during the 2024-2025 fiscal year?

218



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How many grants/contracts were awarded during the 2024-2025 fiscal year?

185



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Approximately how many active grants/contracts were being managed in 2024-2025?

250+



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In contrast, approximately how many active grants/contracts were being managed in 2019-2020?

130+



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Approximately how many active subawards were there on CMU grants during the 2024-2025 fiscal year?

40



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How many departments are authorized to submit invoices and financial reports for grant-funded projects?

1

(Grant Accounting)



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Encumbrances in SAP are displayed
through what date?

June 30th



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Part IX: In Closing

Let us know how we can help!



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Let Us Know How We Can Help

- Reach out early and often with your request to GAO and OSP.
- Keep us in the loop – we may have seen a similar situation before and can advise on next steps.
- We're still learning too 😊 Each sponsor is different, and regulations change.



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Thank you!



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