Roles and Responsibilities for Post Award Management

The following document outlines the current central and non-central roles and responsibilities for managing the set-up, project life and close-out processes for sponsored awards. This list is intended to reconfirm and clarify current roles and responsibilities.

NOTE: This document does not incorporate upcoming changes in research administration from the current Business Practice Improvement effort, including processes that would move into new research administration service centers. Although the functions listed below will continue across the university, decisions have not been finalized as to where those functions will be performed once service centers have been created.

Office of Sponsored Programs (OSP), Office of Grants and Contracts Accounting (OGCA) and Non-Central Responsibilities

Project Setup

1. **OGCA:** Review NOA and award documents. **OSP** will confirm with **OGCA** any unusual terms and conditions. OGCA will follow up with **OSP** regarding any terms and conditions that are not clear and promptly notify **OSP** of any errors or omissions. Confirm understanding with the **Department**.

   **Non-central:** Review NOA and award documents. **OSP** will confirm with the **Department** any unusual terms and conditions. Departments will follow up with **OSP** regarding any terms and conditions that are not clear and promptly notify **OSP** of any errors or omissions.

   (For Emory College, this work may be done at the school level rather than the department level.)

2. **OGCA:** Ensure that payment and reporting terms are clear. Be aware of any restrictions required by the terms and conditions. Any questions should be referred to **OSP**. Update billing limit, activate award, and set up invoicing/FFR milestones in Compass as required. Make sure the program income account has been set up to receive interest if appropriate. Make sure a cost sharing project has been assigned if required.

   **Non-central:** Meet with the PI to obtain a clear understanding of the project’s administrative needs. Make sure the PI clearly understands the sponsor deliverables and restrictions and determine how those restrictions will be managed. Work with the PI and departmental or school Human Resources staff to determine staff to be charged and/or cost shared to the project.

3. **Non-central:** If not already done, the prime should forward the necessary information such as budget, work scope, etc. to **OSP** within 30 days for the negotiation/issuance of any outgoing subcontracts.

4. **Non-central:** If the award is a multi-departmental award and you are the prime, you have the responsibility to contact and work with the other partner units (OGCA and OSP are not the mediators). Coordinate and communicate with others to ensure they understand their budget, any cost sharing requirements or special requirements, and the process for communicating administrative changes on the project to the prime PI and Administrator.
5. **Non-central**: Set up and review monthly payroll distributions and expenses. Make sure that salaries subject to a salary cap are set up correctly so that the cap is not exceeded. Make sure all salaries have been coded to the correct SK and project. Ensure that the appropriate individuals for departmental/school approvals have been identified and assigned for non-salary expenditures.

**Project Life**

1. **Non-central**: Pre-review all expenses before the expense is incurred for appropriateness. On a monthly basis, review Compass ledgers and ensure that charges on the project are allowable and allocable. Remove all inappropriate, unallowable, and erroneous charges in a timely manner to ensure they do not get invoiced to the sponsor. You may want to use the Scrub Report Queries in Compass (EU_GM_CAS_POSSIBLE_EXP and EU_GM_CAS_POSSIBLE_EXP2) to assist you in this process. Obtain CAS exceptions when necessary and clear suspense items on a monthly basis.

   **OGCA**: See Project Termination and Closeout no. 19.

2. **Non-central**: Manage and fund cost sharing and ensure expenditures are charged to the correct project. Understand the reporting requirements associated with cost sharing. All cost sharing should be funded at the time of setup, unless approval is granted from the school CBO, dean and/or appropriate designee. However, cost sharing must be funded before the end of the project or fiscal year-end, whichever comes first.

3. **Non-central**: Manage program income and ensure it is credited to the correct project. Understand the proper treatment of program income (see below) and understand reporting requirements associated with the program income. If program income was not anticipated in the budget provided to the sponsor, contact OGCA prior to earning program income.

4. Regarding the appropriate treatment for any program income on a federal award, review the individual sponsor’s policies and act in accordance with their guidelines.

   Per OMB Circular A110, program income on federal projects must be used in one of the ways noted below.

   a. Added to funds committed to the project by the Federal awarding agency and used to further eligible project or program objectives.

   b. Used to finance the non-Federal share of the project or program.

   c. Deducted from the total project or program allowable cost in determining the net allowable costs on which the Federal share of costs is based.

5. **Non-central**: Review interest income to determine if it is being credited per the requirements of the award. Contact **OGCA** if there are any questions concerning the income credited.

6. **OGCA**: Reconcile F&A on an ongoing basis via exception reports.

7. **Non-central**: If a specific sponsor form is required for invoicing or reporting, work with **OGCA** to determine the appropriate categorical breakdown of expenses that should be reflected on the invoice.

   **OGCA**: Work with the Department so the invoice reflects the categorical breakdown required by the sponsor. Submit non-Clinical Trial invoices on the schedule required by the grant/contract terms.

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An equal opportunity, affirmative action university
Monitor and manage Accounts Receivable and follow up with sponsor and/or Department/PI on late payments. The school CBO should be copied on the 90-day dunning letter.

8. **Non-central:** Ensure Clinical Trial Invoices are submitted and payments are received. Send copies of the clinical trial invoices to the OGCA Cash Applications group to be entered into Compass (so that the receivable will be recorded).

**OGCA:** Enter the Clinical Trial Receivable into Compass and follow up with the Department on late payments. The school CBO should be copied on the 90-day dunning letter.

9. **Non-central:** If subcontract activity is involved, subcontractor invoices will come to the department via Emory Express. PI approval to pay (stating work has been done) must be obtained prior to the departmental administrator’s approval of the invoice in Emory Express. Any delays in payment should be addressed with Emory Express staff.

10. **Non-central:** Manage and monitor the effort certification process to ensure that all required effort certifications are completed within the required timeframe per Emory’s effort reporting policy. Work with researchers to promptly submit any required RSTs.

**OGCA:** Send periodic reports to Departments/Schools, listing delinquent effort reports.

11. **Non-central:** Review expenditures, payroll distributions, encumbrances and balance available with PI on at least a quarterly basis and at least 90 days before FFR is due (whichever is first) and perform any adjusting entries in a timely manner. Ask PI if anyone has left the group and the effective date of the departure. Work with Human Resources to issue RIF letters, ensuring that adequate funds are available for vacation payout, etc. Appropriately update the payroll distributions.

12. **Non-central:** Notify OGCA if any equipment purchased with sponsored funds is being moved, sold or surplused.

**Project Termination and Closeout**

1. **Non-central:** At least 60 days prior to the end date determine whether a No-Cost Extension (NCE) is needed to complete the original aims of the project. If an NCE is needed, request the NCE within the required timeframe (generally 45 days prior to end date when prior approval is needed and 10 days prior to end-date for a grantee-approved NCE). Complete all sponsor forms as required.

2. **Non-central:** During the 45 days after project end date:
   a. Notify feeder systems of an alternative source/smartkey when necessary.
   b. Work with AP to clear encumbrances.
   c. Review with the PI to determine what expenditures are inappropriate (therefore requiring removal) and what, if any, expenditures still need to be charged. Make sure you and the PI are comfortable with the documentation for all expenditures, especially those for exceptional or unusual expenses.
   d. If a multi-departmental award and you are the prime, coordinate with other involved departments to determine final expenses and balances on all projects prior to submitting numbers to OGCA.
e. Complete all necessary adjustments, ensuring that all RSTs agree with certified effort. Confirm all effort has been certified.

f. Contact subcontractors, if any, regarding the final invoice amount to be included in the final FFR.

g. When applicable, request a PAN if a successor award has not been received (at least 30 days prior to the end date of the award). All charges which have been charged to the terminated project must be removed during this 45 day period before the end date of the prior award.

h. Review F&A to ensure agreement with the final number provided by OGCA.

i. Perform a final review of the project, making sure the project is in final form and ready for OGCA to prepare the final FFR/final invoice on day 46.

j. By the 45th day, provide OGCA with the amount of final expenditures to be reported to the sponsors with all adjustments and supporting documentation.

3. **OGCA:** For all final invoices and FFRs, review expenditures for inappropriate charges and notify the Department to provide additional justification. If justification is not satisfactory, ask the Department to remove the expenditures and transfer them to the appropriate account. (OGCA will only be able to identify obvious unallowable charges by account code, etc. Since they do not have direct knowledge of the projects, they will not be able to review charges at a detailed level as can a departmental administrator. The departmental review is critical to the process).

**Non-central:** Provide justification and promptly remove charges when requested by OGCA.

4. **OGCA:** Ensure that the department understands which expenses exceed budget, are after the end date, or are unallowable and removes them. If an award is subject to the salary cap, ensure that the salary cap has not been exceeded and remove the salary in excess of the cap.

5. **OGCA:** Review cost share (if required), ensuring that it meets sponsor requirements. Review program income (if required) ensuring that it has been used and/or reported according to sponsor requirements. Review interest income (if required), ensuring it has been applied and used according to sponsor requirements.

6. **OGCA:** Determine the final direct expenditure amount, calculate F&A and make F&A adjustments as necessary. Determine the remaining balance (if any) and its disposition (carry forward, transfer to successor account, return to the agency, or transfer to a departmental account). Communicate resultant numbers to the Department.

**Non-central:** Review data provided by OGCA. Communicate any disagreements to OGCA in a timely manner. Confirm your agreement with the final expenditure amount and disposition of the balance in an email to OGCA, which will become part of the permanent file.

7. **OGCA:** Process Compass billing, ensuring that billed expenses and revenue equal final expenditures. Process adjustments to the project budget and billing limit. Dispose of the balance as agreed upon with the Department (as appropriate per the terms of the award). Complete the final invoice/FFR and transmit to the department for confirmation. If the department administrator/PI does not respond within two weeks and three contact attempts, including notification to the CBO, the final FFR may be submitted without their approval to ensure the timeliness of the report. If **Departmental** approval cannot be obtained, OGCA Assistant Director or Director approval is required. Provide copies of all
FFRs/final invoices to the Department until they can be obtained in Compass. Non-central: Monitor the project to ensure that all adjustments processed by the department have hit and that no other expenditures have hit. OGCA will inactivate the smartkey and close the project when possible. Expenditures cannot be charged after the projects have been closed. (Questions regarding unexpected delays can be directed to OGCA.) Work with the PI to ensure that any required scientific reports and/or final invention statements will be/have been submitted.

8. **OGCA**: Return funds to the sponsor via check if required by sponsor. If residual balance exists that is not required to be returned to sponsor, residual transfer must be processed upon receipt of appropriately approved/processed request (per School’s policies). Contact the department to resolve any remaining deficit (The department should have already removed deficit).

9. **OGCA**: Monitor for payment, following up on outstanding payments and alerting department, CBO and PI if payment is outstanding for more than 90 days. Record all payments ensuring application to the appropriate award.

10. **OGCA**: Review all LOCs on a weekly basis and draw funds via LOC, as appropriate. Complete and submit quarterly reports to DHHS. Ensure Compass is reconciled to quarterly reported data.

11. **OGCA**: Monitor projects following the final closeout process to ensure that all final adjustments have hit and all requirements to inactivation and archiving have been met. When AR and cash have zero balances, notify the department that the smartkey is going to be inactivated and the project archived.

12. **OGCA**: Other project management responsibilities include:
   
   a. Scan all documents into e-files.
   b. Review budget and award transfers (and take any necessary steps to process).
   c. Review and approve (or deny) requests for late cost transfers.
   d. Scan invoices and FFR’s into Compass.
   e. Prepare and distribute monthly and annual ORA reports.
   f. Develop reports and assist the research community with any reporting needs. Maintain queries and reports related to managing grants.
   g. Initiate and roll-out effort reports, as well as maintain the effort reporting system.
   h. Enter paper retroactive cost transfers (Paper RSTs).
   i. Assist Departments with effort reporting issues, departmental reassignments, and creation/dropping of individual effort forms.