TOPICS OF DISCUSSION

- Our Duties
- Work Flow
- Indirect Cost Rates
- Participant support Costs
- Annual Reports
- Site Visits
- New Performer Reviews
OUR DUTIES

- Provide guidance to the grantee community about applicable law and guidelines to their particular grants
- Administer the award to the grantee
- Provide vital information to Program Staff
Grantees MUST use their Full Negotiated Rate established by the Department of Health and Human Services, Office of Naval Research or NSF unless noted in Solicitation.
PARTICIPANT SUPPORT

- Participants or Trainees (not employees – exception school districts – teacher training)
- Stipends, subsistence allowance, travel, registration fees, copies, tuition
- Funds may not be re-budgeted to other expense categories without prior written approval of the NSF program officer
PARTICIPANT SUPPORT COSTS

- Awardee organizations must be able to identify participant support costs.
- Participant Support is not a normal account classification.
- Highly recommended that separate accounts, sub-accounts sub-task or sub-ledgers be established accumulate these costs.
- Should have written policies & procedures.
ANNUAL REPORT

- Program’s responsibility to review and approve APR is due every 12 months of the project
- Reports must be reviewed and submitted through Research.gov not Fastlane
- No actions can be processed with a pending overdue annual or final report
Over 30 visits each year

One week at site

Grantees selected by Risk Assessment strategy

Program insight is necessary for a successful site visit

Cost Analyst and Grants Specialist work as a team to conduct the site visit
NEW PERFORMER REVIEWS

Project Cost Accounting System
Project Cost Ledger
Time & Effort Reporting System
Budgeted Cost Review
Modules – Participant Support, Subrecipient Monitoring
RESOURCES

- New Awardee Guide
- NSF Indirect Cost Rate Proposal [http://www.whitehouse.gov/omb/circulars_a02_1_2004](http://www.whitehouse.gov/omb/circulars_a02_1_2004)
- Cost Principles
- [http://www.whitehouse.gov/omb/circulars_a11_0](http://www.whitehouse.gov/omb/circulars_a11_0)
- Administrative Requirements
GRANT OFFICER DETERMINATIONS

- Awardee Organization and Management Summary
- Organization appears to have the Management and Financial Capability to administer NSF awards: Yes or No
- Cost Accounting System(s)
- Financial Capability
COST REIMBURSABLE AWARDS

- Government will only reimburse the awardee for actual costs incurred in performing award objectives
- Systems - Written Policies and Procedures, segregation of duties, internal controls on expenditures, unallowable costs
- Documentation of expenses incurred
- Not based on budget - actuals
A-110 #.21 Standards for financial management systems

Accurate, current and complete disclosure of the financial results of each federally-sponsored project

Records that identify adequately the source and application of funds for federally-sponsored activities. These records shall contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, outlays, income and interest.
Comparison of outlays with budget amounts for each award.

Written procedures for determining the reasonableness, allocability and allowability of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award.

Accounting records including cost accounting records that are supported by source documentation.
WRITTEN POLICIES AND PROCEDURES

- Financial System
- Property Management (equipment)
- Procurement Standards (COI) Competition, cost Price analysis – records, subaward administration, flow down provisions
- Adequate source supporting documentation
- Record Retention and Closeout
Separate costs by individual award – cost objective
From awardee accounting system
Specific Grant Account identification
Expense line item compared to budget – expended, obligated, remaining
Participant support or expenditures by task in some cases
Signed (individual or supervisor – knowledgeable)

After the fact verification of actual effort performed not just budgeted

Accounts for 100% - not just grant activity

Frequency of Certification - policies and procedures on how and when to complete

Established Policies of the Institution
Compensation for personal services. General. **Compensation for personal services covers all amounts paid currently or accrued by** the institution for services of employees rendered during the period of performance under sponsored agreements. Such amounts include salaries, wages, and fringe benefits (see subsection f). These costs are allowable to the extent that the total compensation to individual employees conforms to the **established policies of the institution, consistently applied,** and provided that the charges for work performed directly on sponsored agreements and for other work allocable as F&A costs are **determined and supported as provided below.** Charges to sponsored agreements may include reasonable amounts for activities contributing and intimately related to work under the agreements, such as delivering special lectures about specific aspects of the ongoing activity, writing reports and articles, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences. Incidental work (that in excess of normal for the individual), for which supplemental compensation is paid by an institution under institutional policy, need not be included in the payroll distribution systems described below, provided such work and compensation are separately identified and documented in the financial management system of the institution.
Salary rates for faculty members.

(1) Salary rates for academic year. Charges for work performed on sponsored agreements by faculty members during the academic year will be based on the individual faculty member's regular compensation for the continuous period which, under the policy of the institution concerned, constitutes the basis of his salary. Charges for work performed on sponsored agreements during all or any portion of such period are allowable at the base salary rate. In no event will charges to sponsored agreements, irrespective of the basis of computation, exceed the proportionate share of the base salary for that period. This principle applies to all members of the faculty at an institution. Since intra university consulting is assumed to be undertaken as a university obligation requiring no compensation in addition to full time base salary, the principle also applies to faculty members who function as consultants or otherwise contribute to a sponsored agreement conducted by another faculty member of the same institution. However, in unusual cases where consultation is across departmental lines or involves a separate or remote operation, and the work performed by the consultant is in addition to his regular departmental load, any charges for such work representing extra compensation above the base salary are allowable provided that such consulting arrangements are specifically provided for in the agreement or approved in writing by the sponsoring agency.
NSF OVERLOAD – POLICY AAG

- NSF award funds may not be used to augment the total salary or salary rate of faculty members during the period covered by the term of faculty appointment or to reimburse faculty members for consulting or other time in addition to a regular full-time organizational salary covering the same general period of employment. Exceptions may be considered under certain NSF grants for teaching weekend and evening classes or working at remote locations. If anticipated, any intent to provide salary compensation above the base salary must be disclosed in the proposal budget, justified in the budget justification, and must be specifically approved by NSF in the award notice.
DECLINATION ADMINISTRATIVE

- Potential Awardee does not have acceptable accounting system or financial viability
- CAAR Recommendation DGA – take appropriate remedial action – award terms and conditions
- Or NSF does not make an award – risk mitigation
- Proposal scientific and technical meritorious
- CAAR review after proposal has been recommended for funding by program officer
ISSUES IDENTIFIED IN PAST

- Systems – not currently in place – “intend to implement if we get an award.”
- Lack of written policies and Procedures
- “You didn’t specifically ask for that document.” – awardee responsibility to demonstrate and document
- Time & effort reporting system
- Payment of overload on a regular basis
CONTACTS

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- (703) 292-4578
- CAAR general
- (703)292-8244
- BFA CAAR FL-99 @ NSF.gov

- Network with other Colleges or seek professional assistance – consultant – NCURA, SRA, AACC, internet
CONTACTS

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