Office of Research and Sponsored Programs

GRANT Forum
Grant Research Administrators' Network
Team

February 21, 2024

Office of Research & Sponsored Programs (ORSP)

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AGENDA

1. **Sponsored Expenditures Guidance**

2. **Cost Transfer Policy & Procedures**

3. **Annual Disclosures**

4. **Effort Certification**

5. **NEW NSF Research Security Modules Released**

6. **NSF RCR**

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1. Sponsored Expenditure Guidance

Guidance on appropriate budgeting and expenditures of sponsored funds, whether from federal or non-federal sources and whether directed toward research, training, or other purposes. The guidance in this document aligns with the federal requirements in **2CFR200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, or UG)** as applicable. Additionally, all University of Massachusetts Boston (UMB) expenditures must comply with UMB policies and follow UMB guidelines.

PIs are responsible for the overall management (both financial and technical) of their sponsored research awards. As such, the PIs or their designees must review and authorize transactions either through manual or electronic authorizations.

Designees are either set at the department level, or specifically set at the project level via the Sponsored Awards Authorized Signature Policy.
- Awards who should have the project form completed:
    - Awards containing multiple projects crossing departments (e.g. U54, Stone Living Lab)
    - Awards with specific Business Managers (e.g. McNair, LSAMP, Feminist Roadmap)

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1. Sponsored Expenditure Guidance

COST PRINCIPLES FOR FEDERAL AWARDS
This guidance is based on the interpretation of federal regulations, and adherence is required for all federal awards and cost share / companion accounts.

For any costs to be charged directly to a federal award the expense must be:
- **Allowable** under both the provisions of federal guidance and the terms of a specific award;
- **Allocable**: the expense can be associated to a project with a high degree of accuracy;
- **Reasonable**: the cost reflects what a "reasonably prudent person" would pay in a similar circumstance; and
- **Consistently** charged as direct expense (versus an indirect cost). Note that certain types of projects constitute exceptions to the consistency requirement.
    - "Unlike Purpose and Circumstances" - beyond normal, associated, documented

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1. Sponsored Expenditure Guidance

DOCUMENTATION AND JUSTIFICATION FOR EXPENDITURES

Documentation is required to justify any expense charged to a sponsored award. The backup for expenditures should include:
- Clear description of what is being purchased;
- Information on how the expense provides a direct benefit to the award; and
- If needed, justification to support how the expense qualifies as "unlike purpose and circumstance" on a federal award

Special documentation is required under certain circumstances. Please refer to ORSP for individual requirements. Each transaction is a standalone document for audit purposes and should contain all appropriate information to demonstrate that at the time of approval the transaction was allowable to be direct charged.

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1. Sponsored Expenditure Guidance

TRANSACTION AUTHORIZATION AND APPROVAL

All transactions on Sponsored Awards should be authorized by the Principal Investigator or a delegate who has direct scientific knowledge of the project being charged. Authorization should include identification of the sponsored project to be charged. Documentation of authorization should be retained in the departmental records and be readily available during audits. Authorization should follow departmental practices of documentation which could include physical signature, email, forms, etc.

In addition to specific authorization, Principal Investigators should review each grant's overall financial status **no less frequently than quarterly**.

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1. Sponsored Expenditure Guidance

TRANSACTION AUTHORIZATION AND APPROVAL (cont)

Transaction review and approval is an important control activity. Approval of a transaction means that the approver has reviewed the supporting documentation and is satisfied that the transaction is appropriate, accurate, and complies with University policies and procedures.

Before a transaction is approved, approvers should:
- Review supporting documentation, ensuring that necessary information is present to justify the transaction;
- Verify the accuracy of the subclass/object (budget/object code);
- Question unusual items (vendors or transactions);
- Ensure "unallowable items" are not charged to grants or contracts, if applicable; and
- Ensure that the payee name and address on disbursement related transactions matches the supporting documentation.

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2. Cost Transfer Policy & Procedures

University of Massachusetts Boston (UMB) has established the following policy for the processing of cost transfers to comply with the requirements of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance") and federal agency policies and procedures.

In accordance with OMB, it is necessary to explain and justify transfers of **charges onto federally funded sponsored awards,** when the original charge was previously recorded elsewhere on UMB's general ledger (GL). Timeliness and completeness of the explanation of the transfer are important factors in supporting allowability and allocability in accordance with federal requirements.

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2.   Cost Transfer Policy & Procedures

Cost transfers are for correcting errors and are not to be used as a means of managing available cash balances. Project funds are not interchangeable, and the integrity of each grant account must be maintained. Cost transfers should be timely and in accordance with the provisions of this policy. Cost transfers should be the exception and not occur frequently.

All principal investigators (PIs) and their business managers are responsible for ensuring that cost transfers that represent corrections of errors are made promptly. Cost Transfers must be supported by documentation that contains a complete explanation of how the error occurred and a correlation of the charge being transferred to the project to which the transfer is being made. Explanations such as "to correct an error" or "to transfer to correct project" are insufficient.

Cost transfer requests for expenses that are 90 calendar days or more from the original posting date require approval and additional documentation to comply with federal cost principals including being allowable, allocable, and reasonable. Exceptions to the 90 day rule include late award setups where the 90 days would start from the date the chartstring was made available to charge the award.

 UMB Late Cost Transfer Justification Form

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2. Cost Transfer Policy & Procedures

Cost Transfers to any sponsored project are allowable only where there is direct benefit to the sponsored project being charged. An over budget item or any direct cost item incurred during the conduct of one sponsored project may not be transferred to another sponsored project merely for the sake of resolving a deficit or an allowability issue. Cost Transfers should not be used as a means of managing awards.

Cost transfers that are generally unallowable include those transfers:
* that would affect a previously submitted final financial report or final invoice;
* that would affect a previously confirmed final expense certification;
* that would affect a previously approved carryforward request;
* related to animal or human subjects (gift cards) charges;
* related to overbudget items; and/or
* that would result in an immediate write-off of funds.

Cost transfers later to be found unallowable/inappropriate will be charged to the department's Research Trust Fund (RTF).

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2. Cost Transfer Policy & Procedures

Cost Transfer Request:
 Cost Transfers that are required to correct errors or to achieve the proper, consistent, and equitable distribution of costs to sponsored projects will be allowed, provided adequate justification for the change is furnished by the requesting department and necessary approvals that certify the accuracy of the charges are received by ORSP.
- Payroll cost transfers, must be processed via electronic personnel action form (ePAF).
  - Funding change forms (paper) are allowed <u>only</u> on an exception basis with prior approval from ORSP Post Award.
- Non-payroll cost transfers must be processed via journal entry.

Additional Documentation Requirements:
- Report showing posting of original expense (e.g., Summit Transaction Detail Report, UMGM7062, etc.)
- Cost transfers processed within 90 days of the posting date will considered timely and do not require further documentation.
- Cost transfers processed after 90 days of the posting date (and/or from the award setup date) require a UMB Late Cost Transfer Justification Form

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2. Cost Transfer Policy & Procedures

PI/ Authorized Unit Designee Responsibility:
Each UMB PI and/or authorized unit designee is responsible for effectively overseeing and managing their sponsored projects based upon their knowledge of award terms and conditions and applicable federal, state, and institutional policies and procedures. PIs/Authorized Unit Designees are to perform periodic reviews **(at least monthly)** of charges to provide proper financial oversight to ensure the accuracy, allowability, and allocability of charges and to provide adequate documentation in a timely manner.

Large scale cost transfers at the end of an award are HUGE audit flags!!!

Every PI and authorized unit designee should have SUMMIT access. If you do not have access or do not know how to use the SUMMIT system, please contact Virginia Maki at Virginia.Maki@umb.edu.

https://analyticscloud.umassp.edu/ui/analytics

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3. Annual Disclosure in Kuali

Just a reminder that you must go into the Kuali System and update your disclosures annually. https://www.umb.edu/research/orsp/kuali/

Please complete your disclosure to remain in compliance and to not delay any funding or grant submissions and set ups you may have in process.

- **Conflicts of Interest – Financial**

- **Conflict of Commitment**

- **Foreign Engagement**

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4. Effort Certification

Effort Certification – Still has outstanding effort statements that need certification
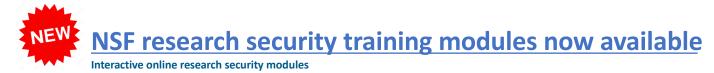- Effort Period – Academic Year 2022 – 2023
  - 9/1/2022 through 8/31/2023
- 81 Effort Statement remain uncertified
- Several reminders have been sent

Effort Coordinators
- Check your Department Dashboards
- Work with your certifiers to get those effort statements completed
- Reach out to ecc@umb.edu with any questions
- Tracey or Ginny can assist with certifiers that are experiencing roadblocks to certifying

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NSF research security training modules now available

Interactive online research security modules

Module 1: Introduction to Research Security

Module 2: The Importance of Disclosure

Module 3: Manage and Mitigate Risk

Module 4: The Importance of International Collaboration

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NSF Responsible Conduct of Research

NSF 7/31/23

Training Details:
- **Platform:** CITI Program
- **Website:** citiprogram.org
- **Modules:**

Responsible Conduct of Research for Faculty

Responsible Conduct of Research for Staff

Responsible Conduct of Research for Trainees (undergraduates, graduates, and postdoctoral fellows)

How to Access Training:
- Visit CITI Program Website
- Register with UMASS Boston or log in if you have an existing account.
- Enroll in the Responsible Conduct of Research (RCR)
- Complete all the necessary modules and quizzes.

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Internal Training Opportunities

Kuali Trainings:
- See Kuali ORSP Webpage

Kuali Proposal Development Approver Training Sessions

Sign up for a 1-hour session using the link below:

Wednesday, March 13 from 4-5 p.m.

Kuali Proposal Development Aggregator (proposal entry) Training Sessions

Sign up for a 2-hour session using the link below:

Wednesday, March 13 from 1:30-3:30 p.m.

Kuali Proposal Development Drop-in Sessions

Click the Zoom link below to join the Drop-in Session:

Thursday, March 14 from 2-3 p.m. - Zoom Link

SUMMIT Trainings:
- See Training & Education ORSP Webpage

SUMMIT for Sponsored Projects Drop-in Sessions

- Wednesday, March 28 from 2-3 p.m. - Zoom Link

SUMMIT for Sponsored Projects Training Sessions - Sign up for a 1-hour session using the link below:

- Wednesday, March 27 at 1 p.m.

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External Training Opportunities

Financial Research Administration (FRA)
Future Locations and Dates:
March 18 & 19, 2024: Honolulu, HI
March 17 & 18, 2025: San Diego, CA
Link – NCURA Virtual Training

Pre-Award Research Administration (PRA)
Future Locations & Dates:
March 21 & 22, 2024: Honolulu, HI
March 20 & 21, 2025: San Diego, CA

NCURA Annual Meeting
August 4-7, 2024 - Registration opening April 2024!

SRA 2024 Webinar | Navigating Foreign Influence: How Department Research Administrators can Ensure Compl
Feb 27, 02:00 PM - 03:00 PM (ET)

SRA 2024 Research Contract Review and Negotiation Intensive
Mar 12 - 26, (ET)

SRA 2024 Webinar | Introduction to the Pre-Award Process, Proposal Preparation & Best Practices
Mar 19, 02:00 PM - 03:00 PM (ET)

2024 PRIM&R Annual Conference
Seattle, Washington
November 17–20, 2024

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ORSP Leadership

Matthew Meyer
Associate Vice Provost for Research
and Director of ORSP

Shala Bonyun
Associate Director of ORSP
Preaward Support Services

Rebecca Hanson
Associate Director of ORSP
Postaward Support Services

Tracey Poston,PhD
Associate Director of ORSP
Research Compliance and Integrity

Virginia Maki
Assistant Director of ORSP
eRA Systems and Training

Serena Wang
Research Core Facilities &
Operations Manager of ORSP

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