General Overview of Sponsored Projects Related Work for *New PIs and Admin*

Jessi Komrofske

Senior Sponsored Projects Accountant

Controller's Office

What will be covered?

- **SPAN**
- **OSPRI (Pre-Award) & SPA (Post-Award)**
- **PI Duties**
- **Admin Duties**
- **Allowable Expenses**
- **Salaries and Wages**
- **Cost Transfers**
- **Cost Share**
- **ePERs**

SPAN (Sponsored Programs Administrators Network)

- Meets monthly for training, collaboration, to learn from each other, and provide resources on a variety of topics between:
  - OSPRI Team
  - Sponsored Projects Accounting
  - Department Administrators
  - PIs and other Department Staff working on sponsored projects
- Please join us if you want to expand your sponsored projects knowledge/have questions!
- https://osp.uccs.edu/resources/span

SPAN Schedule

SPAN FY25 Schedule			
Date	**Time**	**Agenda**	**Presenter(s)**
9/30/2024	10:00-11:00	Sponsored Projects Overview	Jessi Komrofske
10/30/2024	10:00-11:00	Your Department Received a New Award, Now What?	Elyse Dunckley and John Cook
11/20/2024	10:00-11:00	SPAN Travel Award Winner Shares What She Learned at the NCURA Regional Meeting & Who is Responsible for Reporting Requirements?	Pauline Hoyte and Kailee Hoover
1/22/2025	11:00-12:00	Roles & Responsibilities	Jessi Komrofske & TBD
2/19/2025	10:00-11:30	Financial Aid, Scholarships, Stipends, and Student Employment	TBD
3/19/2025	11:00-12:00	Summer Salary Tool	Melinda Hamilton
4/24/2025	10:00-11:00	Subcontracts (Incoming and Outgoing)	Melinda Hamilton & TBD
5/22/2025	11:00-12:00	Financial Report Review by PI/DRA	Alan Reeves & Kailee Hoover

OSPRI Services

Help you find funding.

Help you prepare proposal budgets.

Ensure proposals are compete and in compliance with the solicitation.

Submit proposals on behalf of the University.

Review and negotiate grants and contracts for sponsored programs and other activities such as:

- Memorandum of understanding
- Non-disclosure agreements
- Cooperative agreements
- Fee for service contracts
- Material transfer agreements

Conduct regular training on proposal development and compliance issues.

Provide training to PIs and department sponsored programs administrator.

Export Controls:
- International travel guidance
- Visiting scholar review
- Fundamental research determinations
- Guidance on government restrictions

Institutional Review Board for the Protection of Human Subjects (IRB):
- Answer questions regarding human subjects research regulations
- Process IRB applications for review
- Maintain Federalwide Assurance (FWA)

Sponsored Projects Accounting (Post-Award) Services

- Creates the Fund 30 or 31 ST for your grant
- Establishes budget for your grant
- Set up your project in PeopleSoft

- Creates and monitors cost share STs (Fund 22, 32)
- Submits/reviews financial reporting
- Submits invoices to sponsors and ensures payment on your grant

More information on website https://www.uccs.edu/rmd/uccs-controllers-office/sponsored-projects-accounting

SPA Services Continued

- Effort reporting
  - *Training*
  - *Timely certification*
- Subrecipient monitoring
- JE/PET approvals
- Answers questions concerning allowability of expenses

- Uses 2 CFR 200, contract terms and conditions, etc. to ensure compliance during post-award review
- Closeout your project
- Training

UCCS Sponsored Projects Team

Melinda Hamilton

Director of Sponsored Projects Accounting
Controller's Office

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✉ mhamilto@uccs.edu

📍 University Office Park
1873

New Team Member!

- **Alan Reeves**
- **Joining us from University of Nebraska Medical Center**
- **College of Education & LAS**

UCCS Sponsored Projects Team

Alan Reeves
(719) 255-4236
areeves5@uccs.edu

Jessi Komrofske
(719) 255-4230
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Kailee Hoover
(719) 255-4232
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Colleges/Units Supported by SPA

College/Department	Sponsored Projects Accountant
AA-Library Operations	Jessi Komrofske
AA-Biofrontiers	Jessi Komrofske
AA-Cybersecurity	Jessi Komrofske
AA-EPIIC	Jessi Komrofske
AA-Graduate School	Jessi Komrofske
AA-Lyda Hill Institute	Jessi Komrofske
AA-Sponsored Research (OOR)	Jessi Komrofske
Beth-El	Kailee Hoover
BUS	Kailee Hoover
COE	Jessi Komrofske/Alan Reeves
EAS	Kailee Hoover
LAS	Melinda Hamilton/Alan Reeves
CPS	Melinda Hamilton/Alan Reeves
OCWS	Jessi Komrofske
VCAF	Jessi Komrofske
VCEM	Jessi Komrofske
VCSA	Jessi Komrofske

PI Duties
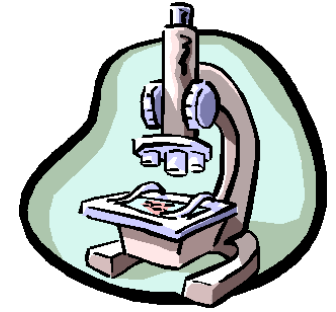
- **Conduct research**
- **Oversight, compliance, and allowability of expenses and anything grant related**
  - Should review monthly expenditure reports to ensure this
- **Submitting timely technical reports (if any on grant)**
- **For specific PI Roles and Responsibilities see Policy 900-001**
  - Campus Research Policy 900-001
- **Other PI Resources**
  - https://osp.uccs.edu/handbook

Admin Duties

- **Send monthly expenditure reports to PI**
- **Serves as the 2nd line (PI 1ˢᵗ, SPA last) of defense in terms of compliance and allowability of expenditures based on sponsoring agency regulations**
  - Should review monthly expense reports with PI, at minimum quarterly
- **Submits invoices from subrecipients (if any)**

Admin Duties

- **Funding distributions, see [Salaries & Wages](#)**

- **Reconciles project including payroll, vendor payments, supplies, etc.**

- **Please review all duties/responsibilities at [Department/Grant Administrator Responsibilities](#)**

Allowable Expenses – Tests of Allowability

- Allowable
    - *Items not restricted by federal regulations, award terms, or university policies*

- Reasonable
    - *Costs reflect what a prudent person would pay and is necessary for the completion of the project*

- Allocable
    - *Allocate costs based on usage, effort FTE, etc. cannot just allocate an expense to a project with the most budget*

Allowable Expenses – Tests of Allowability

- Treated Consistently
  - ***If an expense is charged to the lab and tech shop supplies account code, a similar expense should be treated the same***

- Timely
  - ***Expenses can only be incurred during the performance period of your sponsored project (between start and end date)***
    - If expenses need to be incurred before start date reach out to OSPRI office for pre-award approval
    - Reference https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E

Allowable Expenses

- **If you have an expense that is questionable reach out to your Sponsored Projects Accountant**

    - It is better to charge the expense correctly the first time then to perform a cost transfer later

    - Link to Direct Cost Charging Guidance for examples of ambiguous expenses

        - ***Direct Cost Charging Guidance***

Examples of Ambiguous Expenses

- Travel booked before end date, but taking place after the end date
- Food (Official Functions)
  - ***Treat as unallowable unless outlined in proposal***
  - ***No alcohol!***
- Membership Fees
  - ***Allowed if required to attend conference or performance on the grant***
- Administrative salaries
  - ***Rarely allowable***

Cost Transfers

- **Definition:**
  - is the transfer of a cost incurred initially on one university program and subsequently transferred to a sponsored project
- **It is best to avoid cost transfers by accurately charging sponsored projects, however, mistakes happen, and a cost should be transferred as soon as possible after the original transaction occurred**

Cost Transfers Cont.

- No later than 90 days after the end of the month of the original transaction
  - ***When this does happen a Cost Transfer Form is required to be attached to any JE's with the PI's signature and a PI statement is required for a PET (https://rmd.uccs.edu/uccs-controllers-office)***
  - ***Use thorough descriptions for JE's and PET's (Payroll Expense Transfers) that would explain why the transfer was happening and would satisfy an auditor***
    - This should be rule of thumb for any transfers, even less than 90 days

Salaries & Wages

– Funding distributions need to be set up when receive new project and/or amendment

- *E.g. If individual is paid 20% from a sponsored project one of their other appointments needs to be reduced by 20% to prevent additional compensation and incorrect effort reporting*

- *PeopleSoft Finance does not automatically feed to HCM, funding distributions are not automatically updated*

- *If funding distribution is not updated, salary will go to Suspense ST, requiring a PET (in HCM) to correct*

Salaries and Wages Cont.

- **Institutional Base Salary (IBS)**
  - 2 CFR 200.430 (h)(2) – defines as the annual compensation paid by an IHE for an individual's appt., whether that individual's time is spent on research, instruction, administration, or other activities. Unless there is prior approval by the Federal awarding agency, charges of faculty's salary to a Federal award must not exceed the proportionate share of the IBS for the period during which the faculty member worked on the award.
    - *Sponsored project funds cannot be used to increase IBS*

Salaries & Wages Cont.

- Summer salary for faculty working on grant 3/9 of AY Institutional Base Salary
    - *E.g. If your PI earns $100,000 during AY ($100,000/9 = $11,111) allowing for up to $33,333 in the summer that includes grant pay and any and all other sources of funding*
- Additional compensation
    - *Very rarely allowed*

Salaries & Wages Misc.

- Grant salaries and wages need to be treated consistently with university salaries and wages
  - *E.g. Cannot give raises on a sponsored project based on the budget if the rest of the university is not receiving a raise*
- Different sponsors will have different rules
  - *E.g. NSF will typically only allow two months of salary in any one year*
  - *Very important to know your sponsor's guidelines!*

ePERs

- **Electronic Personnel Effort Reports**
  - You are required to certify an ePER for every semester you are paid from a grant
- **It is required to complete the ePER training in Percipio**

COURSE

⤴ ★★★★★ 5 (1) ⋮

CU: ePER - electronic Personnel Effort Reporting

In this course you will learn about the importance of effort reporting, accessing and certifying your ePER, and new ePER features and procedures.

45m   CU   Everyone   Last updated: Jun 5, 2024

From Channel: Grants and Contracts - List of Online Courses

- **https://www.cu.edu/controller/epers-training Please watch for better understanding of ePERs**

ePERs

- Terminated employees: SPA Team sends out notifications and follow up emails for outstanding ePER certifications for terminated employees
- Contact SPA regarding any questions concerning ePERs
- Please certify in a timely manner

ePER Schedule

Fall				Spring					Summer		
Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	August

- **ePERs are due 120 days after the end of the semester**
  - SPA closes out projects between 90-120 days of end date

University of Colorado
Colorado Springs

University of Colorado
Boulder | Colorado Springs | Denver | Anschutz Medical Campus

Process

- The navigation to certify ePERs has changed with the new layout of the Portal
  - CU Resources Home tab (top center of portal) > Business Tools > ePERs
  - If you have employees that are unsure of the process, please fell free to share this video

  https://www.cu.edu/controller/epers-training

Position # 00668585 Job Code # 1505 - Research Assistant					Supervisor: Grunwald, Dirk C		
Speedtype	Project Number Project Description	Sponsor ID Award Number	PI Name		Payroll Distribution %	Pay with Cost Share effort/ NIH Cap	Actual Effort %
SPONSORED PROJECTS							
13074137	1543113 Nets-Find: Radio Wor	NSF CNS 0627172	Grunwald, Dirk C		16	16	
13063900	1541316 Nets: Programmable	SIT SUBAWARD 527032-01	Grunwald, Dirk C		84	84	
OTHER INSTITUTIONAL SUPPORT							
Other Institutional Activities includes instruction, service, department administration, departmental research, clinical duties, including those paid through UPI and included as part of your University appointment. It does not include effort associated with non-university appointments (e.g., VA appointments). If you committed effort as cost sharing on a project, this should be included in the Sponsored Projects section above for the applicable project.							effort
Total Other Institutional Support					0	0	
Total Position # 00668585 must equal 100					100	100	
Total Employee # 172742 Must equal 100					100	100	

II. Certify this report:

Certification by employee OR Certification by responsible official

I certify that the above estimate of effort expended is accurate and covers all work performed during the stated period.

Actual Effort has to be positive value. Each position must equal the stated percentage and the total percentage must equal 100

CERTIFY

- There is a Step-by-Step Guide, **Certifying ePER Process**, on the UCCS Controller's Office > Sponsored Projects Accounting page. The Actual Effort % column (purple) should match the Payroll and Cost Share columns (green)

Cost Share

- **What is Cost Share?**
  - The portion of the project costs not borne by the sponsor, but by the university
- **Mandatory Cost Sharing**
  - Required by the sponsor as a condition of obtaining an award
- **Voluntary Cost Sharing**
  - Resources offered by the university when it is not a specific requirement
  - Becomes a binding commitment of the project

Cost Share

- **If your project has cost share be prepared to use a second ST (Fund 22 or 32) for budgeted cost share expenses**

  – If cost share is salary, make sure funding distributions are set up to hit the CS ST

  – If cost share is "other", make sure the purchaser in the department knows to charge expenses to the CS ST

Cost Share Continued

- **Your grants accountant will set up this ST and establish the budget and cash**
  - If you want more information on this, there is a separate PowerPoint on Cost Share, please email jzamora@uccs.edu

Business Process

- **New Award**
  - Sponsored Projects Accounting
    - *Receive project set-up from OSPRI*
    - *Enter contract information into PeopleSoft*
    - *Communicate any special situations with the department*

Business Process Cont.

- – Department will receive auto generated email with speedtype and other project information (budget, project #, etc.) day after ST is set up

- – Monitor expenses through life of project
  - • *Should be done at least on a quarterly basis to avoid cost transfers*

- – Sponsored projects accountant will start closing out project 90 days after end date
  - • *Please communicate any extensions with OSPRI as soon as possible*