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Office of Research and Sponsored Programs

# Welcome!

## SFSU PIs & Department Staff





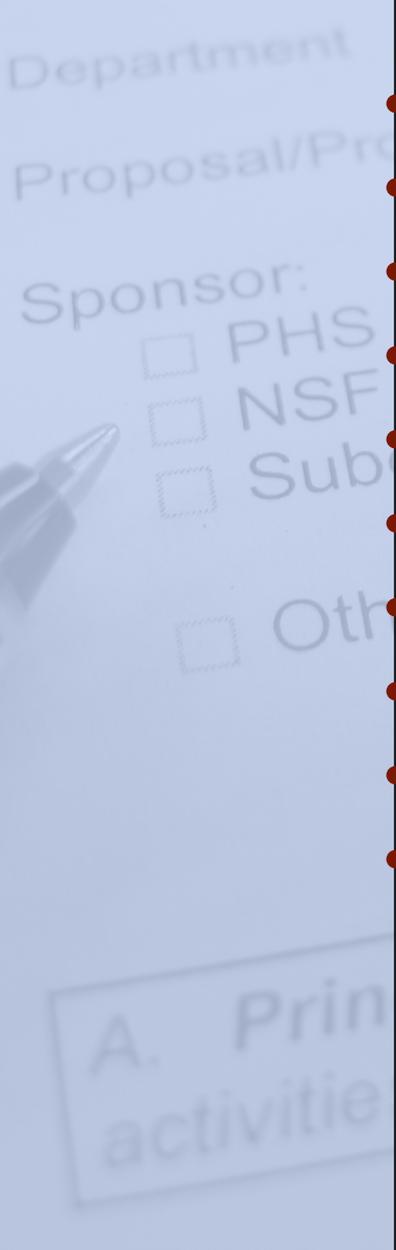
# Introduction

- NSF's particular concern with respect to SFSU
- How we report and how we are reviewed by NSF
- What is the impact of continuing to do business with NSF
  - **\$4.98 MILLION in FY 2005-2006**
  - **\$1.57 MILLION in FY 2006-2007**
- NSF general and specific requirements
- What would be the consequences of not fulfilling their requirements



# Outline

- Financial Flowchart
- Approvals
- Allowable Costs/Expenditures
- Travel
- Equipment
- Participant Support Costs
- Cost-Share
- Sub-Award/ Sub-Recipients
- Award Transfers
- Roles and Responsibilities





# Financial Flowchart

PI proposal is funded by NSF

Notice of Grant Award sent to SFSU

Project is set up

PI hires staff, spends money

SFSU covers expenses on project

SFSU invoices, draws funds from Fed Govt quarterly to cover expenses

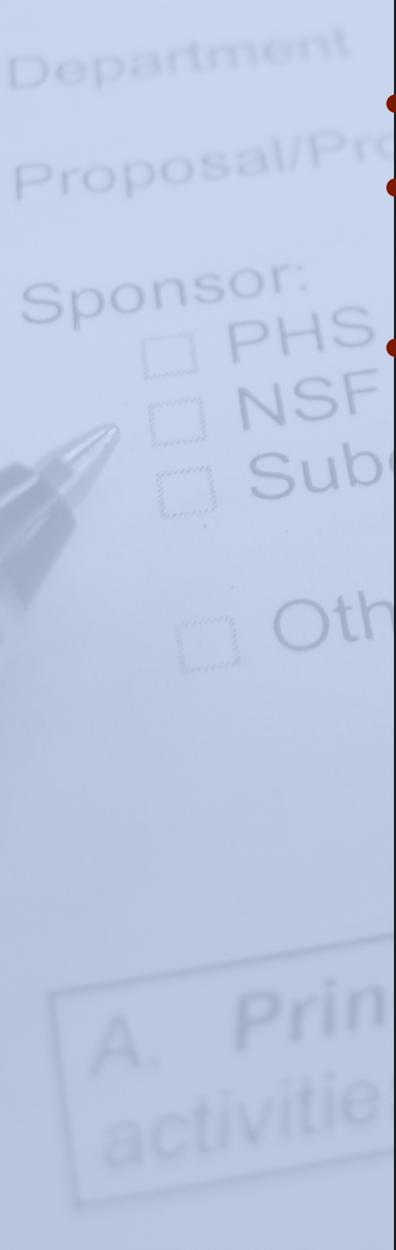
PI submits final report

SFSU submits Financial Status Report, draws final amount, closes project



# Grantee (SFSU) Approvals

- Single 12 month no cost time extensions
- Budget changes
  - **Except equipment, participant costs**
- Pre-award spending (Fund Advance through ORSP)





# No-Cost Time Extensions

- Grantee approved notification to NSF
- Single 12 month no cost time extension if additional time beyond the established expiration date is required to assure adequate completion of the original scope of work within the funds already made available (**NOT for zero balance**)
- Must be made prior to the original end date
- May not be used for the purpose of using any unexpended funds
- Submitted via Fastlane



# Pre-Award Spending (ORSP Funding Advance)

- Costs incurred 90 days prior to award start date
- Cost must be allowable, allocable, and within terms and conditions of the award
- Cost must be necessary for the effective and economical conduct of the project and the costs must be otherwise allowable
- Pre-Award expenditures are made at the grantees own risk, there is no obligation on the part of NSF
- New procedure for requesting fund advances



# Prior NSF Approval

- Change in Objectives or Scope of Work
- No cost extension beyond first 12-month extension
- PI/ Co-PI Changes
- Transferring the Project
  - **Sub-award to a new organization**
  - **Transfer of the Award to a New Organization (“PI Transfers”)**
- Reallocation of Participants Support
- Alterations and Renovations over \$25,000 (Construction)
- Change in Cost Sharing Amount
- Pre-Award costs more than 90 days prior to start date



# Other Approvals

- Significant Changes in Methods & Procedures
- Unusual Occurrences
- Short term Absences (Less than 90 days)
- Conflict of Interest Not handled by Organization

All Budget changes are PIs prerogative with **organizational approval** unless there is a change in scope or objective, or objective, or if the change is to participant costs

All changes are submitted via Fastlane



# Expenditures

Expenditures must be allowable, allocable, and reasonable, and all actions must be:

- Consistent with terms and conditions of the award
- Consistent with NSF and SFSU policies
- Represent effective utilization of resources
- Do not constitute a significant project change

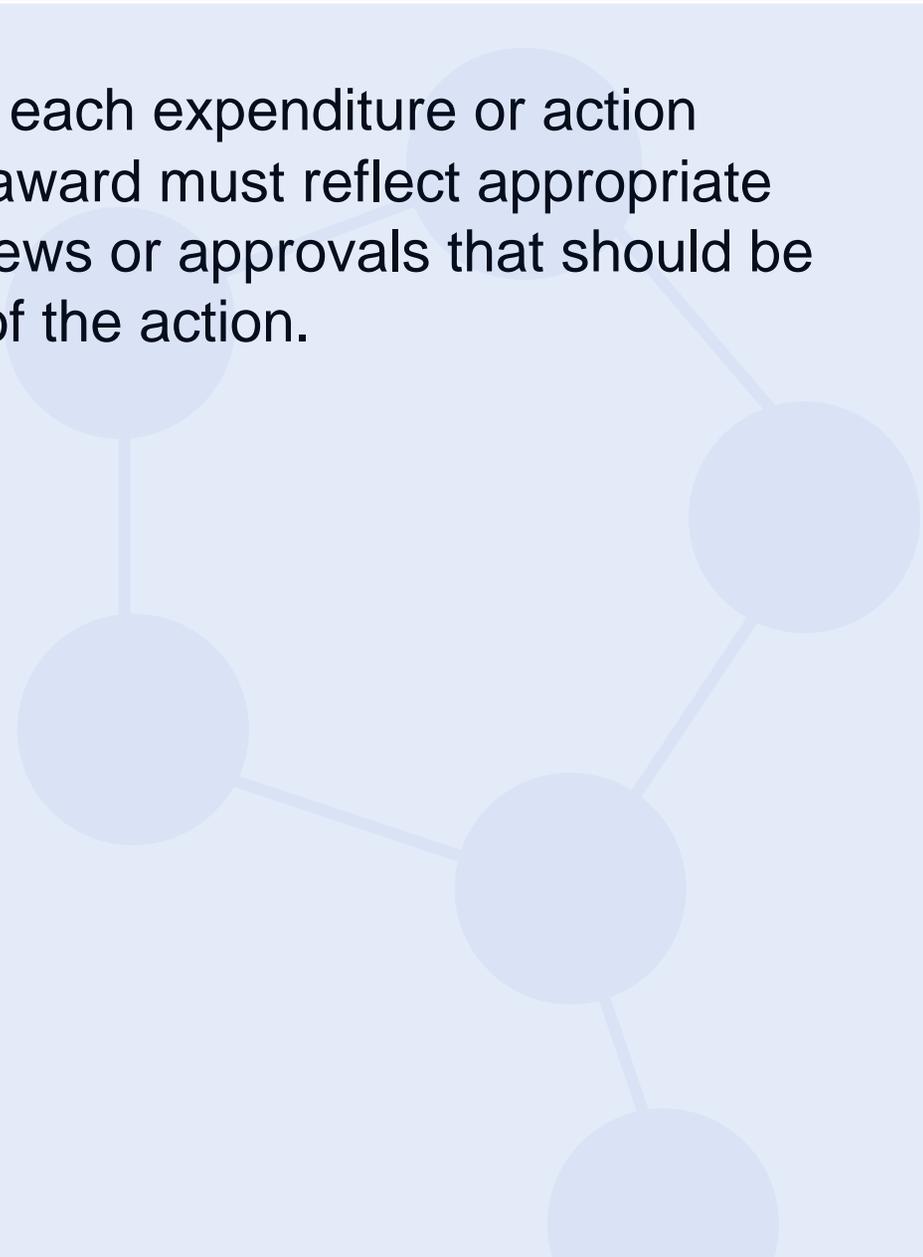
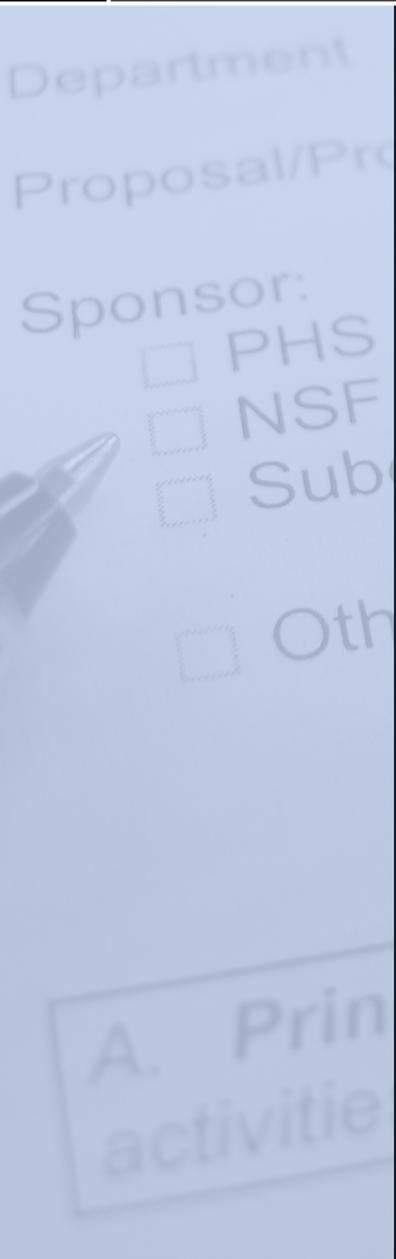
NSF Role:

Hands off project and minimal monitoring  
(except for Cooperative Agreements)



# Expenditures

Documentation for each expenditure or action affecting the NSF award must reflect appropriate organizational reviews or approvals that should be made in advance of the action.





# Travel

- Fly America Act
- Allowable costs
  - **Transportation, lodging, subsistence, and related items by personnel hired by the NSF supported**
  - **Travel support for dependents of key project personnel hired by the NSF supported project (under special circumstances)**
- Difference between economy airfare and a higher-class airfare is not allowable



# Travel

## Use of U.S. carriers (Fly America Act)

**Air transportation of persons or property to, from, between, or within the U.S. must be performed by or under a code-sharing Arrangement with a U.S. flag carrier, if service is available.**

### Even if:

- A foreign flag carrier is offers cheaper or a different kind of service
- A foreign flag carrier is preferred or more convenient for the NSF traveler
- Service by a foreign-flag air carrier can be paid for in excess foreign currency

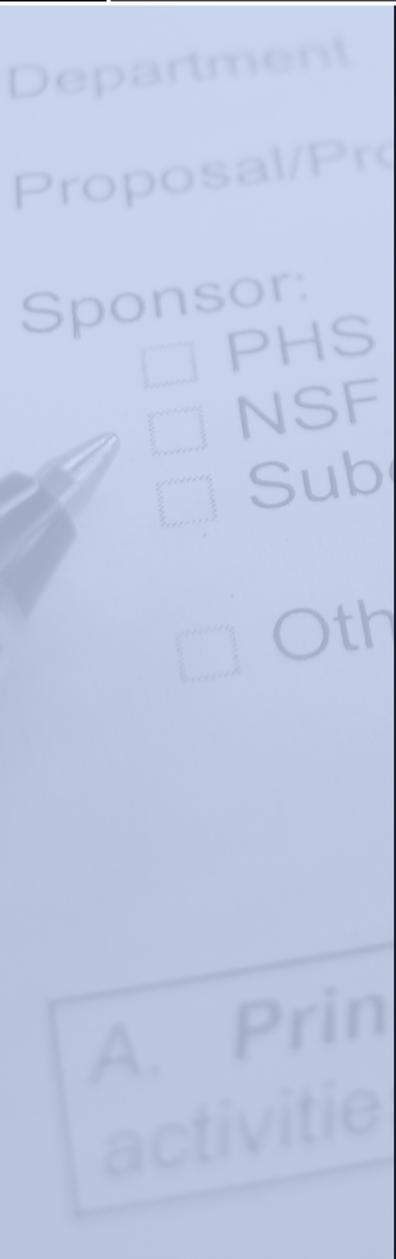


# Indirect Costs

## Facilities and Administration Costs/ Overhead

“F&A costs are those that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity.”

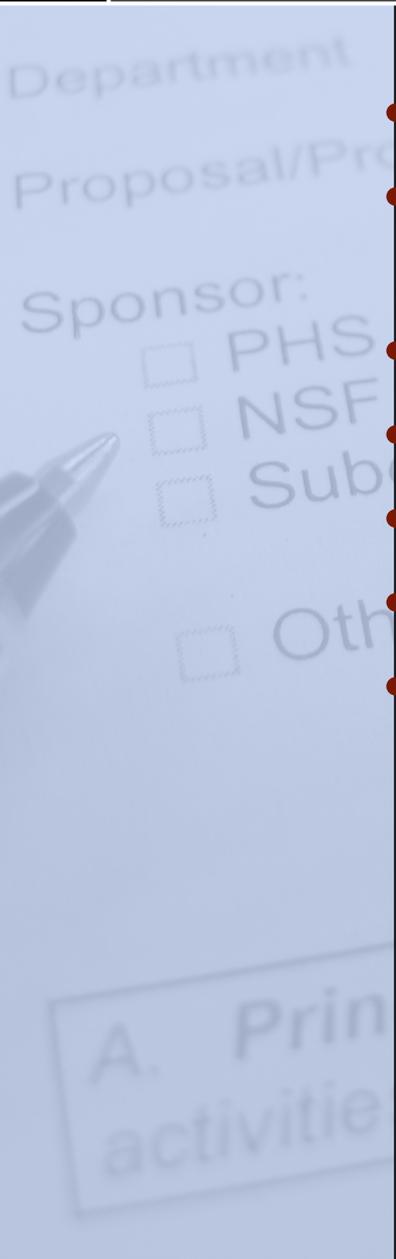
OMB Circular A-21 Section E(1)





# Indirect Costs- Examples cont....

- Utilities
- Salaries, wages, and fringe benefits for clerical and administrative staff
- Office Supplies (basic supplies)
- Subscriptions
- Library books
- Periodicals
- Memberships





# Indirect Costs- Examples

- Office and general equipments (e.g., desks, chairs, computers)
  - Photocopying
  - Postage
  - Repair and maintenance (e.g., equipment, remodeling)
  - Telephone and internet (e.g., monthly bills, installation, maintenance)
  - Utilities
  - Proposal development costs
- 
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# Equipment

Unless otherwise specified in the award, title to equipment purchased or fabricated with NSF grant funds shall vest in the grantee upon acquisition.

## ***Conditions for Acquisition and Use of Equipment***

1. **Grantee Assurance.** The grantee will assure that each purchase of equipment is:
  - (a) necessary for the research or activity supported by the grant;
  - (b) not otherwise reasonably available and accessible;
  - (c) of the type normally charged as a direct cost to sponsored agreements; and
  - (d) acquired in accordance with organizational practice



# Equipment

Expenditures for General purpose equipment are unallowable ***unless equipment is primarily or exclusively used in the actual conduct of the research.***

*Competition:* The grantee shall not use equipment acquired with Federal funds to provide services to non-Federal outside organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by statute in accordance with 2 CFR §215.34(b).

**NSF has right to transfer title**



# Participant Support Costs

- a. Direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with meetings, conferences, symposia or training projects
- b. Must account for participant support costs separately
- c. No indirect costs may be charged against participant support costs
- d. Funds provided for participant support may not be used for other categories of expense without the specific prior written approval of the cognizant NSF Program Officer



# Construction

- a. Rearrangement and alteration costs that do not constitute construction (i.e., rearrangements and alterations aggregating less than \$25,000) to adapt space or utilities within a completed structure to accomplish the objectives of the award, are allowable and approved, provided:
  1. the building has a usable life consistent with project purposes and is architecturally suitable for conversion;
  2. the rearrangements and alterations are essential to the project
  3. the space involved will be occupied by the project
- b. Rearrangements and alterations (construction) aggregating \$25,000 or over require the prior written approval of the NSF Grants Officer



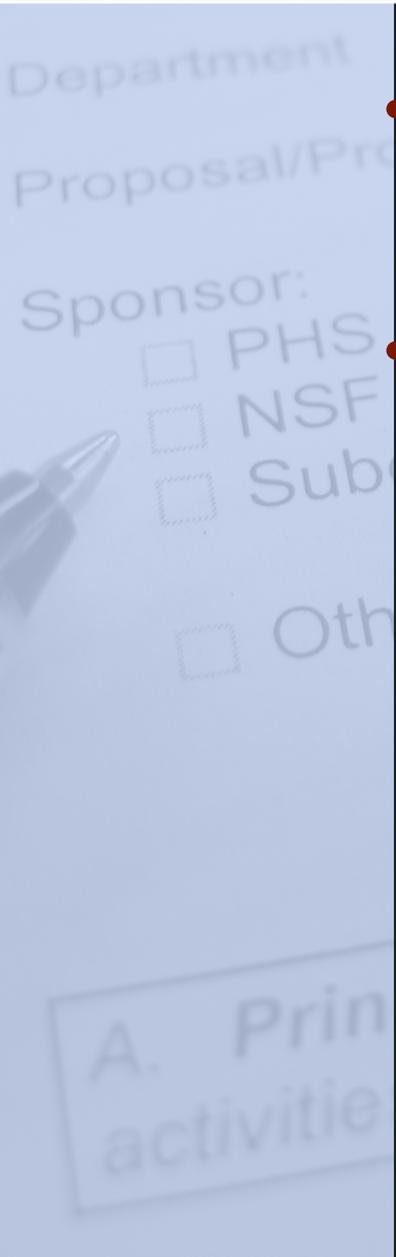
# Cost-Sharing

- No longer required on most NSF projects
- If agreed to previously, then must account for commitment
- If it is in the budget, or the budget justification, then it must be documented
- New SFSU procedures for tracking Cost-Share
- Cost-Share Commitment Form



# Sub-Recipient Monitoring

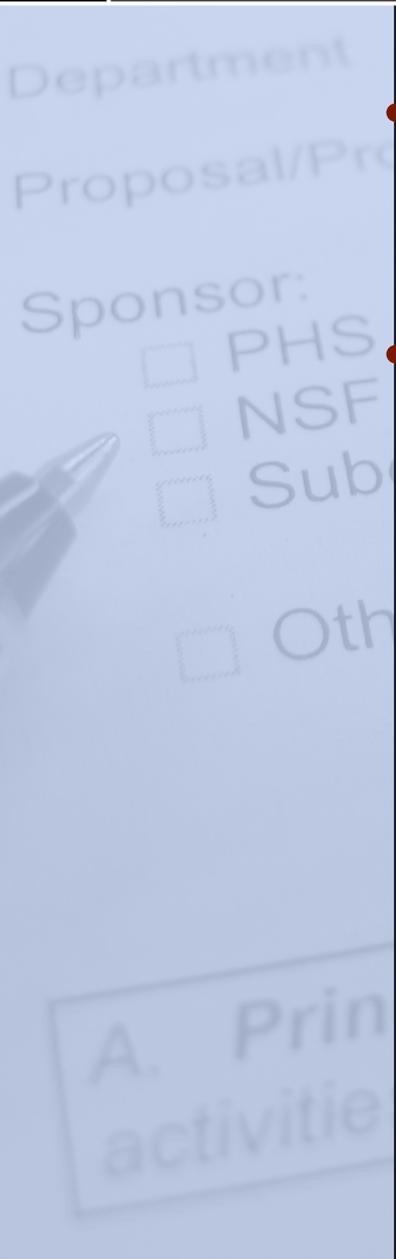
- PI is responsible for reviewing and approving invoices for payment to any sub-recipient of NSF funds
- PI is responsible for ensuring that the programmatic deliverables are being met by sub-recipients of NSF funds





# Annual Project Reporting Requirements

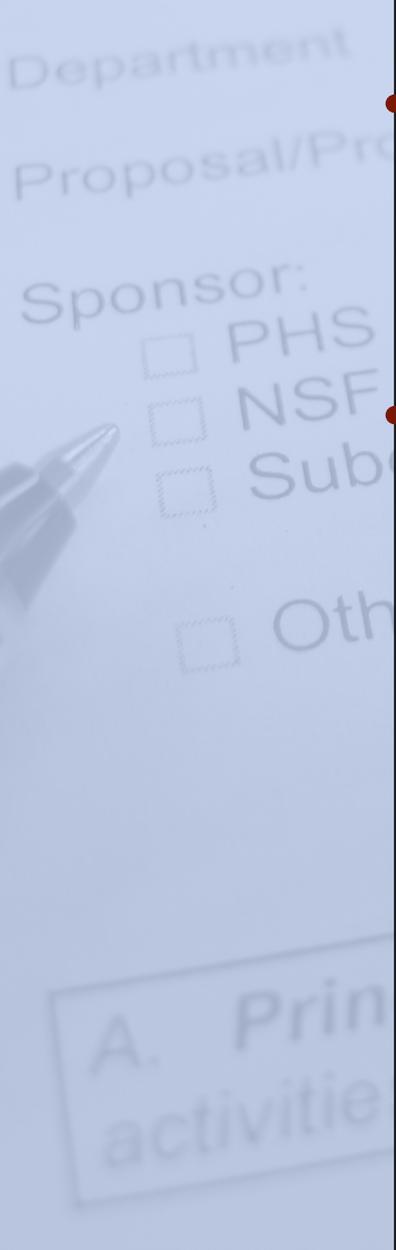
- The content requirements for annual project reports are specified in the Fastlane system and may be supplemented in the award document
- Submission of an "interim" report via Fastlane does not constitute compliance with the annual reporting requirement





# Reporting-Annual Reports

- Unless otherwise specified in the award, annual project reports shall be submitted at least three months (90 days) prior to the end of the current budget period
- Failure to submit timely reports may delay processing of funding increments





# Final Project Reports

- Final Project report must be submitted within 90 days following the expiration date of the award
- Financial Reports are also due at this time
- Any Special Reports (Cost-sharing, or other required in the program solution)
- SFSU close out procedures



# Award Transfers

The award is made to the university; institution has the discretion of appointing a substitute PI.

- If willing to transfer the award to another university, all expenditures must be finalized and amount of transfer must be determined
- NSF will not intervene or redo a transfer after it is made
- Consider making a sub-award rather than transferring the whole award



# Roles and Responsibilities

## PIs

- Scientific or technical direction of the project.
- Timely and accurate submission of reports (Annual, technical, programmatic)
- Review of monthly fiscal and personnel reports
- Ensure that funds are expended appropriately in support of the project
- Re-budget funds as appropriate
- Review, sign and approve invoices for payment
- Monitor cost-share commitments
- Supervise employees paid from the grant
- Request no cost-time extensions within deadline
- Notify program officer and ORSP of any significant project changes



# Roles and Responsibilities

## ORSP/SFSU

- Ensure that the PI receives a copy of the award letter, terms and conditions, budget, and special terms or modifications.
- Process re-budgeting paperwork
- Approve grantee approved no-cost time extensions in Fastlane
- Review expenditures for allow ability, allocability and reasonableness
- Submit financial reports to NSF
- Monitor cost-share commitments
- Full responsibility for the conduct of project or activity and for adherence to the award conditions
- Compliance with the applicable Federal requirements and for the prudent management of all expenditures and actions



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# The End

## Thank You!

