

AWARD CHECKLIST FOR SPONSORED PROJECTS

CAYUSE AWARD PROJECT # _____ CAYUSE PROPOSAL # _____

OBLIGATED AMOUNT: \$ _____ ANTICIPATED AMOUNT: \$ _____

CEHHS PIS: _____

DEPARTMENTS: _____

LEAD PI, IF NOT CEHHS PI: _____ DEPT: _____

ADVANCED ACCT NEEDED: YES NO ADVANCED ACCT REQUESTED: YES NO

AGENCY: _____ CFDA # _____

PRIME AWARD # _____

AWARD DATES: _____

ACCOUNT #'S: _____

SPA ACCOUNTANT ASSIGNED TO THE PROJECT: _____

OSP AWARD COORDINATOR ASSIGNED: _____

AMENDMENT: YES NO IF YES, AMENDMENT # _____

PRE-AWARD SPENDING ALLOWED: YES NO IF YES, HOW MUCH? _____

ACADEMIC YEAR SALARY INCLUDED: YES NO COURSE BUYOUT INCLUDED: YES NO

COST SHARE OR MATCHING INCLUDED? YES NO AMOUNT: _____

ELIGIBLE FOR RESEARCH INCENTIVE PLAN: YES NO % OF SALARY FOR RIP: _____

NOTES

Completed by: _____

ADVANCED ACCOUNT REQUEST

- Complete WBS Element Request [form](#) and send to cdollar1@utk.edu along with [GL budget](#) and budget justification
- If there are child accounts in other departments, check with them about a need for advanced accounts

AWARD OVERSIGHT AND MAINTENANCE

- Make sure there are **no outstanding compliance items (IRB or IACUC Approval)**.
- FERPA form on file** for students? Form [link](#) here
- Does the PI need to complete [CITI training](#) for **Responsible Conduct of Research**?
- Upon award notification from OSP, review the final GL budget**, a part of the UT budget worksheet, to ensure accuracy of budget GL category allotment.
- Review the budget** posted in IRIS for accuracy to ensure it matches the FINAL GL budget sent to OSP.
- Review budget worksheet, budget justification and project summary with PI** to understand the purpose of the project and the charges anticipated. These are in the Cayuse record.
- Pay funding changes**-please make changes in IRIS for any salary that is being paid for by the sponsored project. This applies to both Academic and Summer salary (Please refer to Sponsored Project Salary Policy [FIO207](#))
- Does the PI anticipate **departmental resources (i.e. copying, printing, office supplies, etc.)**? Does the award F&A cover this? If not, talk about possible budget revision to include items.
- Is **course buyout** included? Secure adjunct to teach the class after Departmental approval.
- Is **cost share** included? If so make sure to: 1) **process pay funding changes** if cost share is in salary and benefits, 2) **effort certification** is complete, and 3) closely monitor cost share accounts on a monthly basis to ensure meeting the grant/contractual requirements. See Policy [FIO210](#)-Sponsored Projects – Cost Sharing.
- Salary Cap**-Does the PI or Co-PI salary exceed the salary cap? (Please refer to UT Fiscal policy [FIO208](#)). The current rate limitation and NIH notice can be found at https://grants.nih.gov/grants/policy/salcap_summary.htm. If so, please ensure that an internal account is setup to cover the overage. The Cayuse record will have a spreadsheet to assist with this matter.
- Accounts Payable Contracts**- If so, see the checklist attached to this sheet.
- Subawards**-see attached checklist for monitoring. OSP will initiate and write any subawards associated with this sponsored project. Contact OSP@utk.edu with questions. The department and PI are responsible for closely monitoring the progress and spending of each subaward. Make sure other non-lead departments have the files and account information they need from Cayuse
- Does the project include minors? You may need to register your program with **Programs for Minors** [SA0575](#)
- Are the faculty eligible for the **Research Incentive plan**?
 - Course Buyout included? _____

- How much effort included? _____
- Estimated RIP Payout: _____
- Effort Certification** is required for all sponsored projects. Please refer to (UT Fiscal Policy [FI0215](#)). Every monthly paid employee who has committed work on a sponsored grant or contract, whether paid or unpaid, must certify his/her effort. All committed sponsored effort must be certified regardless of whether the costs were charged to a sponsored project. For persons who are required to certify, all effort should be certified, whether spent on research, teaching, public service, or other activities. The total effort certified on the IRIS effort certification screen must total 100 percent.
 - If a PI travels for a sponsored project, costed or non-costed effort must be certified for that month.
 - [Effort certification training](#)
- How to approve a ledger**
 - Training on electronic ledger approval <https://irishelp.tennessee.edu/gm/folder-1.11.19526?originalContext=1.11.19522>
 - This link is a video on how to do no activity approval via IRIS Mobile https://irishelp-new.tennessee.edu/vcontent/ELR_NoActivityApproval.mp4
 - This link is a video on how to do activity approval via IRIS Mobile https://irishelp-new.tennessee.edu/vcontent/ELR_WithActivityApproval.mp4

REPORTING TIMETABLE

Programmatic reports are due (Submitted by OSP with PI):

- Quarterly Date Due: _____
- Semi-annual Date Due: _____
- Annual Date Due: _____
- Other Date Due: _____
- Final Date Due: _____

Financial Reports are due (Submitted by SPA with PI):

- Quarterly Date Due: _____
- Semi-annual Date Due: _____
- Annual Date Due: _____
- Other Date Due: _____
- Final Date Due: _____

ROLES AND RESPONSIBILITIES

FACULTY (PI) ROLES AND RESPONSIBILITIES

- Ensure that all technical reports/deliverables are of high quality and are submitted by sponsor deadlines
- Ensure that subcontractors are performing technical tasks adequately
- Ensure that all charges are reasonable, allowable, allocable, and correctly classified as direct versus F&A
- Ensure that all charges post to the correct sponsored project in a timely manner – initiate Advance WBS Element, if necessary
- Ensure that the budget is followed
- Ensure that any sponsor-required prior approvals are obtained
 - Budget changes, equipment purchases, travel
- Ensure that subcontractor invoices are reasonable based upon the technical work performed and are allocable, allowable and correctly classified as direct versus F&A
 - Don't approve payment of invoices until satisfied with technical performance
 - Ensure subcontractor invoices include a signed certification statement
- Certifying the Schedule of Final Charges (SFC) Form
 - This can only be certified by the PI or the Department Head in the PI's absence
- Ensure all expenditures posted to the project are allowable, allocable, reasonable and necessary to the scope of work by reviewing, verifying, and electronically approving departmental sponsored project ledgers
- Ensure all expenditures are incurred prior to the end of the project and posted no later than 60 days after it ends.
- Ensure the project WBS Element reflects all actual allowable costs that have been incurred on the project, whether under or overspent
- Ensure that support staff are performing tasks adequately
- Ensure that support staff are given required information in a timely manner
- Ensure that all applicable Federal, sponsor, and UT rules and regulations are followed
- Ensure that award amendments are requested in a timely manner

DEPARTMENTAL HEAD ROLES AND RESPONSIBILITIES

- Ensure that scope of work advances UT's mission and the goals of the academic unit
- Ensure that all charges are reasonable, allowable, allocable, and correctly classified as direct versus F&A
- Ensure that all charges post to the correct sponsored project in a timely manner
 - Approve PI starting work before signed award document is received
 - Approve Advance WBS Element, if necessary
- Pay for any charges not collected from sponsors
 - Including overruns, disallowances, cost sharing, uncollected or disputed sponsor invoices
- Ensure space exists to perform project work
- Ensure that support staff are performing tasks adequately and are adequately trained
- Ensure that processes and culture are present that promote financial compliance
- Ensure that all applicable Federal, sponsor, and UT rules and regulations are followed

DEPARTMENTAL ACCOUNTANT ROLES AND RESPONSIBILITIES

- Ensure that all charges post to the correct sponsored project in a timely manner – initiate Advance WBS Element, if necessary
- Ensure that the budget is followed
- Ensure that any sponsor-required prior approvals are obtained
 - Budget changes, equipment purchases, travel
- Ensure that subcontractor invoices are reasonable based upon the technical work performed and are allocable, allowable and correctly classified as direct versus F&A
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- Ensure all expenditures posted to the project are allowable, allocable, reasonable and necessary to the scope of work by reviewing, verifying, and electronically approving departmental sponsored project ledgers
- Ensure all expenditures are incurred prior to the end of the project and posted no later than 60 days after it ends.
- Ensure the project WBS Element reflects all actual allowable costs that have been incurred on the project, whether under or overspent
- Process accounting transactions
- Monthly account reconciliation
- Provide PI and Department Head with adequate financial information to manage project
- Solve problems
- Liaison between PI and everyone else
- Assist PI in compliance with regulations
- Closeout in a timely manner

OSP AWARD COORDINATOR ROLES AND RESPONSIBILITIES

- Review proposals and budgets for accuracy and financial compliance
- Flow through financial rules to subcontractors
- Help the PI, department accounting staff and business office get WBS Element opened as quickly as possible
- Get fully executed award documents from sponsor so that invoicing can begin which maximizes UT's cash flow
- Maximize F&A recovery
- Negotiate/disallow detrimental financial terms and conditions
 - Inconsistent costing, such as hourly rates versus percent of effort
 - Unreasonable reporting deadlines
 - Non-standard invoicing and reporting forms
 - Backup documentation for expenditures
- Liaise with compliance areas to ensure completion of required items prior to award
- Post award revisions (i.e. budget revisions, No-cost extensions, PI changes, etc) with Sponsor
- Setup of award in Cayuse

SPONSORED PROJECT ACCOUNTANT ROLES AND RESPONSIBILITIES

- Setup project in IRIS
- Work with PI, department accounting staff and research office to get WBS Element opened as quickly as possible
- Post GL budget
- Periodic financial reporting
- Periodic invoicing and cash receipts performed to maximize UT's cash flow
- Assist department accounting staff and PI with regulation compliance
- Closeout in a timely manner
- Audit liaison on award

ACCOUNTS PAYABLE CONTRACT CHECKLIST

- Review policy [FI0505](#) and signature authorities <https://procurement.tennessee.edu/contracts/>
- Determine whether services are biddable and should be procured through the purchasing department of the campus or institute (The purchasing department can help make this determination).
- If the vendor is not in the system, initiate vendor setup
- All vendors who wish to conduct business with the University are required to register with ESM Solutions. There is no charge for this registration, it takes a few minutes and it is easy to use. To register:
- Go to ESM Solution's website at <http://www.esmsolutions.com/supplier-login/> and select the "Not Registered" (Mercury Version)
- Fill out the required information (Note: It is very important that you maintain your company's information in ESM Solutions to ensure that it is current)
- Select the all of the NIGP classification codes for the products and services that you provide
- You will receive an e-mail within 72 hours confirming your registration
- Determine and proceed with the appropriate contracting method: competitive, noncompetitive, or informal agreement.
- Draft the contract, using the university's standard contract form whenever possible and the standard terms and conditions. <https://procurement.tennessee.edu/contracts/forms/>
- Submit the contract through the appropriate review and approval process. Be aware of such special considerations as those that apply to contracts requiring review by the state's Fiscal Review Committee. <https://contracts.utk.edu/contract-review-process/>
- When contracting with individuals, determine whether they are independent contractors or whether they should be paid through the UT payroll system (See Policy [FI0420](#) for guidelines on determining employee or contractor status).
- Review and monitor the services being provided and maintain adequate records of the services, or designate an employee to perform these duties.
- Ensure with the PI that the services have been performed satisfactorily before approving a request for payment.
- Approve payment by signing either a vendor's invoice and submitting approval in IRIS or by submitting a Request for Special Payment ([Form T-27](#)).
- Create contract using standard templates <https://procurement.tennessee.edu/contracts/forms/>

SUBAWARD MONITORING CHECKLIST (UT FISCAL POLICY F10230)

- Activities related to the subrecipient's performance must be handled in the following manner:
- The principal investigator, departmental accountant, and/or department head must review all invoices submitted by subrecipient, and the PI or department head or designee must approve by signing all invoices stating: *In signing below, I approve payment of this invoice and attest that the charges appear reasonable, and progress to date is satisfactory and in keeping with the statement of work* or a similar statement. Such review should compare invoice with project activities. Any unallowable charge must be deducted from the invoice before it is forwarded to the campus business office or Treasurer's Office for payment; and the principal investigator, departmental accountant, and/or department head must inform the subrecipient that the university has disallowed certain charges. Per 200.305(b)(3) of Uniform Guidance, payments to subrecipients must be made within 30 calendar days after the receipt of the invoice, unless the request is improper.
- The principal investigator is responsible to monitor the programmatic part of the award to be certain the work is performed on time and in accordance with the standards set forth in the contract and the monitoring plan defined in policy. Also, the principal investigator, department head or designee must review and sign any required programmatic reports. As applicable based on sponsor's requirements, the programmatic report may need approval from the Sponsored Programs office.
- The Treasurer's Office shall remit payments to subrecipient.
- Each subaward should be charged using general ledger code 481000 for the first \$25,000 of any single subaward for the life of the award and 482000 for that amount of any single subaward for the life of the award that exceeds \$25,000.
- Final payment to the subrecipient will not be made until subrecipient has completely fulfilled its obligations under the subaward. A campus or unit business office may require written verification to that effect before final payment can be made.