

Sponsored Research

The creation of this document serves to provide an overview of certain aspects of sponsored awards in the context of the external financial statement and single audits.

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Process overview:

Sponsored awards are one of the core business processes for Syracuse University. Sponsored awards are set up as Research, Training and Other. The award will indicate that work of the award is conducted on or off campus.

Sponsored awards are binding, legal contracts, grants and cooperative agreements in which Syracuse University partners with a sponsor (and possibly sub-recipients) to perform research or training for that sponsor. Sponsors include federal, state and local governmental agencies and authorities, corporations, non-profit organizations and foundations, with the bulk of the sponsored support coming from the United States government, with the largest sponsors being the National Science Foundation (NSF), the Department of Health and Human Services (HHS), the Department of Defense (DOD) and the Department of Energy (DOE).

This document describes sponsored award processes within Syracuse University, departments conducting research, and the Offices of Sponsored Accounting (OSA) and Sponsored Programs (OSP), which are the administrative departments with responsibility for monitoring sponsored award activities. Detailed below are the specifics of those project activities and profiles of the responsibilities of both offices.

Sponsored Awards

Office of Sponsored Programs (OSP)

The OSP's mission is: "Supporting funded research and other scholarly activity by providing comprehensive guidance and service to the campus community, while ensuring responsible stewardship of sponsored funds." OSP interacts closely with its sister departments in the Office of Research: the Office of Research Integrity and Protections, the Office of Proposal Support Services and the Office of Technology Transfer. OSP also interacts with other Syracuse University offices and departments in support sponsored activities, including the Office of Sponsored Accounting, Corporate Relations, Foundation Relations, Environmental Health and Safety, Risk Management, Purchasing and Disbursements, as well as the various academic departments.

The Office strives to maintain productive relationships with faculty and department staff to support responsible stewardship of sponsor's funds and the efficient accomplishment of awarded project's goals and objectives.

The OSP's responsibilities include:

- Reviewing and submitting applications and proposals for external support of research, scholarship, education and training, and service/outreach activities
- Ensuring that submissions conform to Syracuse University policies and sponsor guidelines, and if funded, that awarded projects comply with sponsor requirements
- Assist the Office of Proposal Support Services in identifying possible sponsors whose funding opportunities align with faculty and staff expertise and interests
- Facilitating multi-investigator or multi-institutional proposal development
- Reviewing application narratives for clarity, completeness and responsiveness to sponsor's guidelines
- Reviewing and providing guidance on budgets and budget narratives to assure compliance with Syracuse University policy and guidelines
- Authorizing application and proposal submissions to sponsors
- Negotiating and executing contracts and agreements that are consistent with Syracuse University's published Fundamental Principles, as they pertain to the University's research and technology transfer functions
- Facilitating principal investigator's responsive and timely submission of technical and other non-financial reports as per sponsor's guidelines
- Sub-recipient monitoring, including subaward development and negotiation, payment review and processing, and close out
- Award close-out (non-financial aspects)

Financial Compliance Requirements

OSP sends a copy of the sponsored award agreement to the Office of Sponsored Accounting (OSA), which then establishes a Chartstring in the PeopleSoft Financial System Grants Module of the accounting system.

Office of Sponsored Accounting (OSA)

The OSA's mission is: "Supporting funded research and other scholarly activity by providing comprehensive guidance and service to the campus community, while ensuring responsible stewardship of sponsored funds." OSA interacts closely with its sister departments in the Comptroller's Office. OSA also interacts with other Syracuse University offices and departments in support of sponsored activities, including the Office of Sponsored Programs, the Office of Research Integrity and Protections, along with other departments in the Office of Research, and other departments such as Risk Management, Corporate Relations, Foundation Relations, Environmental Health and Safety, as well as the various academic departments. The office

strives to maintain productive relationships with and to support Syracuse University faculty, staff, and students engaged in sponsored awards by ensuring and encouraging efficient, effective, and ethical financial stewardship of sponsor funds through consistent application of policies, procedures and practices, outreach, education and training to accomplish the award goals and objectives.

To that end, specific duties and responsibilities, include, but are not limited to, the following:

- Using the award brief, contract, system notes and other award documentation, ensure that all expenditures associated with a sponsored award are reasonable, allowable and allocable
- Review, approve and correct (as necessary) various financial transactions for sponsored research, construction, training, and other awards. The review and approval by OSA can be in Syracuse University's electronic systems or hardcopy approval of documents sent to OSA by campus clients. The documents that OSA reviews, corrects (as necessary) and approves include those from payroll, credit card reconciliations, e-procurement transactions, journal entries, purchase requisitions, purchase orders, stipends, tuition payments, intradepartmental cost transfers, payments to vendors, consultants and other internal and external entities
- Ensure that Syracuse University and sponsor financial guidelines are met, including the timely placement of expenditures in proper budget categories and using proper account codes, ensuring expenditures are allowable, allocable and reasonable, informing PIs and departmental administrators of problems and suggesting solutions
- Create and submit financial reports to sponsors as required by the award
- Invoice all Syracuse University sponsored awards, conduct collections on balances if necessary
- Provide guidance to departments, schools and colleges, and Principal Investigators (PIs) on proper fiscal management of sponsor funds
- Track mandatory cost-sharing by Syracuse University and outside entities on all sponsored awards
- Lead liaison with entities from governmental agencies, sponsors, internal audit or others that are auditing sponsored award activity
- Conduct training on Syracuse University financial systems and sponsored award best practices
- Partner with OSP and departments to ensure efficient, effective and responsible processing of all financial transactions
- Prepare reconciliations of various accounts, including construction awards, awards with multiple activities, applied/unapplied cash, payments, invoices, cash draws, interest bearing awards, etc.
- Draw funds directly from federal government accounts to fund award activities
- Provide training and outreach to departments, PIs, schools/colleges and other departments on best practices of award management
- Ensure all Syracuse University cost sharing is properly tracked and accounted for in the PeopleSoft financial system
- Full responsibility for MAXIMUS ERS System, Syracuse University's electronic effort reporting system, including working with payroll to ensure accuracy of information, creation of effort reports, follow up with individual who must report effort in the

system, creating reports for Syracuse University leadership and ensuring compliance with federal regulations that require effort reporting

Types of Activities - Allowed or Un-allowed

- OSA reviews transactions for allowability, allocability and reasonableness. Federal circulars, Syracuse University policies, sponsor regulations, award budget and the award proposal are used as guidelines in determining allowability. Some transactions are reviewed together with OSP for their input and assistance. In some cases, approval is granted under expanded authorities or by obtaining permission from the sponsor.
- The OSA Post Award Administrator assigned to the department reviews transactions prior to the award being charged to ensure expenditures are properly coded and charges are permitted on the award. Periodically, and when requested by the OSA Post Award Administrator, the Assistant Director and/or Director of Sponsored Accounting will review transactions.
- To affect a non-payroll cost transfer, journal entries are submitted to OSA by the department using the on-line journal entry feature in the PeopleSoft Financial system, reviewed, approved or rejected by the OSA Post Award Administrator and, periodically and when requested, by the Assistant Director and/or Director of Sponsored Accounting. On-line journal entries submitted by the OSA staff are reviewed, approved, or rejected by the Assistant Director and/or Director of Sponsored Accounting.
- OSP handles all aspects of sub-recipient activities, including evaluating entities for risk, drafting, negotiating and executing the agreements, submitting purchase requisitions to establish appropriate commitments, reviewing subaward invoices, requesting Principal Investigator approvals to pay and submitting invoices to Accounts Payable/Disbursements for payment.

Allowable Costs/Cost Principles

Direct Costs

- Salary
 - All payroll charges and changes are initiated by the department, approved by OSA and/or OSP and processed through the Grants module of Syracuse University's PeopleSoft financial system.
 - Payroll charges are automatically charged to a sponsored award(s) based upon the appointment that is submitted via PERs and chart string changes into the Human Resources/Payroll PeopleSoft system by the department, and approved by OSA.

- Effort charged to an award(s) is identified in the award proposal, noted in the award documents, initiated by the department with an appointment in the Human Resources/Payroll PeopleSoft system, fed to the ERS system, reviewed by a departmental pre-reviewer, reviewed and certified by the individual with effort on an award.
- Effort is certified by exempt employees who are paid on or cost shared to an award for three time periods a year (spring, fall, and summer semesters). On rare occasions, if an employee is unable to complete his or her certification, another individual with first-hand knowledge of the employee's effort is allowed to certify for the employee. The percentage of an individual's effort charged to an award may be updated or changed to more accurately reflect their effort on the award (s) at any time during the reporting period. Changes may also be made during the effort certification period. Generally, once the effort reporting "window" closes, no additional effort may be charged to an award(s). The effort reporting system can also be utilized to run reports of an individual's effort on a given award(s).
- Effort is certified by non-exempt employees who are paid on or cost shared to an award by the employee entering his / her weekly time into the online HR/Payroll system. The submitted time is also approved by the employee's supervisor via the online HR/Payroll system.
- The PeopleSoft financial system contains several reports that detail payroll related activity and actual costs, and can be accessed by the authorized departmental budget manager and the PI of the award.
- The payroll distribution reflects actual expenditures and cost sharing for the period.
- Any changes required to accurately reflect award effort are processed at the department's request using the required method and are available on a system-generated report the next business day.
- Employee Benefits
 - Benefit rates are applied to payroll expenses based on the account number used. The regular benefit rate is applied to regular full time and part-time employees. Syracuse University also has additional categories of employee that each carry a specific benefit rate. The fringe benefit rate used on federal awards is negotiated with the federal government annually and entered into the PeopleSoft System, which automatically calculates the fringe benefit rate for each employee based on their status in the system.

Non-personnel direct costs

- Charges and changes are initiated by the department, approved by OSA and processed through the Grants module of Syracuse University's PeopleSoft financial system.
- Sponsored Cost Transfers
 - Departments have the ability to request correcting on-line journal entries to ensure that all charges made against a sponsor's account are accurate, timely, reasonable, allowable and allocable. Monthly analysis statements, as well as on-demand, real-time electronic reports from Syracuse University's PeopleSoft financial system, are available to departments for review. As a secondary control, OSA alerts departments when an award is overspent through a periodic overdraft review and reporting process.

- PIs are accountable for charges and cost transfer activities that occur on their award(s). Expenditures deemed to be unallowable by OSA and OSP are charged against the Department's unrestricted funds.
- Sponsored Accounting is responsible for performing a review of sponsored expenditures recorded in the Grants system to the general ledger module on a periodic basis.
- OSA reviews and processes on-line journal entries for travel vouchers, pro-cards, reconciliations, correcting entries for fringe benefit, F&A rate and overrun clearing.
- Facilities & Administrative (F&A)
 - The F&A Reporting and Analysis section of OSA is responsible for preparation of Syracuse University's F&A proposals. F&A rates are negotiated with Syracuse University's cognizant agency, DHHS. F&A rates are currently negotiated for a 3-year period.
 - The F&A rate for each award is noted on a discrete field in the Grants module of the PeopleSoft financial system. The Grants module of the PeopleSoft financial system allows an award to have multiple projects and activities with different F&A rates on different projects and/or activities.
 - OSP and OSA clearly communicate which costs are allowable as direct and indirect costs under Uniform Guidance for awards issued on or after 12/26/2014 and under Office of Management and Budget Circular A-21 for awards issued prior to Uniform Guidance. Syracuse University uses Uniform Guidance as its guiding principle to define direct and indirect costs. Additionally, OSP and OSA offer periodic training sessions on proper cost principle management for employees working on awards.
 - A specific account number (570201) is used to identify the F&A charged to the award in the People Soft financial system and the resultant reports that departments can run in that system. The PeopleSoft financial system calculates F&A as a part of the nightly system-run processes. The system ensures that the Modified Total Direct Cost methodology set by the federal government is used when indicated on the award set up. It is the responsibility of the PI to monitor their awards and contact OSP if they have any questions.
 - When issues of cost allowability arise, or awards incur overruns, OSA works with the PI and department to ensure such costs are transferred/recorded to departmental operating accounts. If potentially reimbursable, OSP will work with the PI to attempt to obtain sponsor approval to charge the cost under the agreement.
- Expenditures are prepared and approved by authorized departmental signer prior to submission to OSA.
- OSA staff review transactions to ensure applicability under OMB for award funding received prior to 12/26/14 and under Uniform Guidance for award funding received after 12/26/14 and per grant restrictions.
- Syracuse University uses University policies and procedures, Uniform Guidance (funding issued on or after 12/26/14), A-21 and A-110 (for funding issued prior to 12/26/14, and the sponsor regulations as guidance to ensure costs are allowable, allocable, reasonable and consistently treated.

- OSP reviews award application budgets.
- OSA reviews transactions to ensure proper supporting documentation is included.
- The F&A Reporting and Analysis section of OSA is responsible for preparing the indirect cost rate proposal. The F&A Reporting and Analysis group also prepares the annual fringe benefit rate proposal, which is also negotiated with DHHS.

Syracuse University's current indirect cost rates are effective through 6/30/2020.

Cash Management

- Cost reimbursable (exclusive of letter of credit awards):
 - Each month, an automated, overnight process in the PeopleSoft Grants Module of the financial system runs pro-forma invoices for all cost reimbursable awards that have a monthly billing cycle
 - For awards with a quarterly billing cycle, the OSA Post Award Administrator assigned to the billing for that award(s) runs pro-forma invoices for all cost reimbursable awards with a quarterly billing cycle
 - Each pro-forma invoice is reviewed for accuracy and approved by the OSA Post Award Administrator assigned to the award
 - Each night all approved invoices are processed in the PeopleSoft Grants Module of the financial system and expenditures are moved from unbilled A/R to billed A/R
 - After the approved system generated invoices are processed and printed, the original is mailed or sent electronically to the sponsoring agency and a copy is retained for OSA's records
- Cost reimbursement: Letter of Credit:
 - Under Letter of Credit awards, OSA draws funds based upon actual award expenditures incurred. Syracuse University draws from each LOC on a periodic basis. Letters of credit draws are done using federal agency payment policies and practices.
 - The Grants module of the PeopleSoft financial system determines the draw amount based on actual expenditures recorded in the system. If actual expenditures are over the budgeted amount in the system, the systems identifies the expenditures in excess of the award and excludes them from the draw amount.
 - Wire transfers are received at the award level and posted to the award receivable.
 - The Grants module of the PeopleSoft financial system creates a separate letter of credit worksheet for each of the various sponsors using letter of credit as their payment mechanism.
- Scheduled Payment/Advances:
 - OSA staff record the scheduled payment and the date payment is due in the Grants module of the PeopleSoft financial system.

- Requests for payments can be based on a date driven schedule or a milestone driven schedule. If the award has a milestone driven schedule, the invoice is generated after verifying that the milestone has been completed. When an advance payment is requested, the invoice(s) is for the amount stated in the award paperwork, regardless of actual expenditures incurred to date. After an invoice is issued, expenditures are moved from unbilled A/R to billed A/R during the nightly PeopleSoft financial system processing.
- For interest bearing awards, OSA calculates and remits any interest income earned on cash on hand (the amount by which revenues exceed expenditures). OSA staff conduct a periodic reconciliation of interest bearing awards.

- General Activities:

- Within OSA, each of the OSA Post Award Administrator is responsible for monitoring a group of awards rooted in a department, school or center to encourage collaborative relationships, ensure expedient processing of all award documentation and facilitate consistent treatment of award documentation. OSA staff members are cross-trained and award management information is placed in the shared drive of Syracuse University's network to ensure that campus clients can have questions answered if the primary contact is out of the office.
- An Accounting Analyst is charged with setting up all awards, contracts and projects to ensure consistency and continuity, and provide one point of contact to OSP if set up questions arise. Each OSA Post Award Administrator reviews her/his own set ups and makes notes (if necessary); the Accounting Analyst then sets up the award in the PeopleSoft Grants Module of the Financial System. The award paperwork received from OSP is saved electronically.

- Managing Accounts Receivable:

- The receivable is credited when payment is received from the sponsor. The aging process starts when invoices are sent to the sponsor.
- OSA to discuss their non-payment and remedies contacts all sponsors with balances over 90 days. OSP receives a report that details the status of collections and, when needed, assists OSA in securing payment from sponsors. If needed, the PI, research dean of the school/college or other senior personnel may be asked to contact the sponsor for additional information regarding non-payment.
- After discussions with the sponsor, OSP and the PI, a recommendation may be made to the Associate Comptroller to write off the award to a non-sponsored Syracuse University Chartstring.
- Awards with advance payments in deferred revenue are reviewed and a journal entry is prepared to adjust revenue appropriately at year-end.
- When funds are received, Cash Operations (Treasurer's Office) deposits the money and credits the cash clearing account. If Cash Operations cannot readily identify the sponsored award to which the funds apply, they contact OSA and OSA attempts to match the payment to the correct sponsored award. If OSA is unable to do so, Cash Operations contacts the entity that sent the funds. Once the funds are identified as sponsored funds, the funds are

posted to the OSA holding Chartstring. OSA applies the funds to the appropriate sponsored award and in doing so clears out the holding Chartstring. The OSA holding Chartstring is reconciled periodically.

Eligibility

- OSP is responsible for ensuring that all named SU and non-SU personnel and organizations are eligible to receive funds on a sponsored project. Screening is performed using a proprietary database that allows for automatic notification if the status of previously screened individuals or organizations changes. At the time of proposal, OSP verifies that all named faculty and personnel have been screened.

The PI/PD or his/her designee is responsible for ensuring eligibility of TBN personnel hired after the start of the project. This is ordinarily performed using SAM.gov; however, OSP, OSA and Purchasing have access to perform screening upon request.

The PI/PD or his/her designee is also responsible for screening any purchases processed through a Confirming Invoice action.

The PI/PD or his/her designee is responsible for screening any non-SU personnel compensated by sponsored funds. Ordinarily screening is performed using SAM.gov; this task is documented on the **“Non SU Personnel Worksheet”**.

- Procedures to review subrecipient eligibility – See below narrative on – subrecipient monitoring for additional controls over funds disbursed to sub-recipients. The subrecipient paperwork includes proof of screening for debarment. The subaward agreement is prepared by the OSP.

Equipment & Real Property Management

- The FA/PM maintains the fixed asset listing for Syracuse University’s fixed assets. See discussion of Fixed Assets at N-APG.
- Equipment purchased with sponsored funds (including federal funds) is reviewed and approved by Sponsored Accounting prior to purchase (sponsored funds are identified by Fund 13).
- Equipment purchased with sponsored funds is identified upfront as belonging to Syracuse University at acquisition, at award end, or never. OSA works with Financial Analysis and the department to properly categorize the equipment. OSA follows the equipment through the life of the award or, in cases where the sponsor retains title after the award ends, for the life of the equipment.
- Property Management runs general ledger queries for expenditures in accounts 5601xx, 5604xx, 5619xx, 5620xx, 5621xx and reviews to determine which should be capitalized. Those items, which qualify for capitalization, are entered into the **People Soft** fixed asset

system and reconciled to the general ledger. As noted previously, assets purchased with sponsored monies are identified by Fund 13.

- A major equipment physical inventory is taken annually. Therefore, the federal requirement is met. In addition, listings are provided to departments upon request and changes are made when communicated during the year by FA/PM.
- When an item is transferred to another department, the information should be provided to FA/PM to initiate the applicable update to the fixed asset system.
- Equipment purchased with sponsored funds is covered under SU's insurance policy of SU titled equipment.

Cost sharing

- OSA and OSP provide guidelines and training to PIs and department administrators on cost sharing procedures. OSA partners with departments and OSP to ensure proper procedures and controls are followed, that cost-sharing obligations are properly recorded in the PeopleSoft financial system, and departments have up to date information with which to monitor their awards.

Sponsored awards with a mandatory, committed cost-sharing requirement are set up in the Grants module of the PeopleSoft financial system with the cost-sharing obligation noted as a budget entry. When the department or school/college incurs a cost sharing obligation, it is recorded in the financial system by using a “project tail” that indicates the amount is to be cost shared, and to which award(s) that cost sharing should be recorded. Cost sharing is recorded using separate analysis types distinguishing between direct and cost shared expenditures.

- MTDC (modified total direct cost) cost sharing expenditures are included in the base for the calculation of indirect cost.
- Employee salaries can be cost shared to sponsored award(s) at the employee’s normal rate of pay. That cost sharing is recorded in Syracuse University’s effort reporting system and the employee has to certify their cost sharing effort, as they would certify direct charged effort on an award.
- The external cost sharing provided by non-SU employed staff are valued by the individual or organization providing the work, goods or services that are being cost shared. Non-SU cost sharing documents are reviewed by the department before submission to OSA for review and filing in the award brief. Generally, a memo with details, such as the name of the person contributing the cost share, the hours, the hourly rate, total dollar value and the type of service being performed is provided in the letter, which is signed by an institutional or corporate official.
 - Third party cost sharing committed by sub-recipients is monitored by OSP in the same manner as direct expenditures. Third party cost sharing is not included in Syracuse University’s financial systems, but is tracked separately from it.

The Period of Availability

- OSA reviews expenditures charged against a sponsored award to ensure the date(s) of service or purchase align with the start and end date of the award, or the start and end date of the budget period. If pre-award costs are authorized in the award set-up, those charges, if allowable, allocable, reasonably and consistently treated, may be charged to the award or cost shared to the award.
- Based on project end dates managed in OSP’s proposal tracking system, OSP sends reminder letters to principal investigators/project directors (PI/PDs) reminding them of the date their project will end after which they will be no longer able to expend funds against the award, and final report deadlines (as applicable). They are also reminded of the process to request a no-cost extension in time if additional time is needed to complete sponsored award objectives.
- OSP monitors the submission of any required final non-financial or property reports such as technical and invention reports. Collectively, OSA and OSP work together to resolve audit findings in a timely manner and serve as a high level monitoring mechanism over periods of activity for program items for given awards.

Procurement, Suspension, and Debarment

- OSP is responsible for ensuring sub-awards are not made to any debarred or suspended parties (C5). This is accomplished using a subscription-based tool that provides date-stamped documentation of the debarment /suspension review. The requirements for debarment /suspension are also incorporated into the subaward package. The purchasing department is responsible for procurement other than subawards or other non-purchasing transactions. Subawards are handled by OSP and non-subaward purchasing transactions are handled between the department and OSA. On federal award purchases over \$25,000 that are not processed through purchasing, the department should conduct the debarment/suspension review, and OSA checks for the debarment/suspension report to ensure it is attached to the documentation. If the debarment/suspension search is not done, OSA performs the search before approving the invoice and submitting it for payment.
- The SU Purchasing Policy follows the Uniform Guidance. The policy specifically states that for purchases greater than \$25K, debarment checks are required. For subawards, debarment checks for both the entity and the subaward PI is part of the Subrecipient Monitoring process.
- OSP personnel are aware of procurement related restrictions and requirements.
- The OSA staff are trained in procurement requirements and review most purchase requisitions prior to charging the sponsored award. When prior review is not possible, a review of the charge is made after the expenditure, and if the charge is deemed unallowable in full or part, the charge is moved off the award.
- The applicable terms and conditions from the prime sponsor notice of award are flowed down to the sub-recipient. The FDP shell is used on federal awards to the degree possible.
- OSP incorporates all applicable requirements of the prime award into the sub award agreements.
- Sub recipients are made aware of the regulations imposed through the subaward agreement terms and conditions.
- Procurement, Debarment, and Suspension language is flowed down to all subaward agreements as appropriate. OSP subaward boilerplate language includes Allowable Costs,

Debarment, and Suspension clauses. To the greatest degree possible for federal awards, OSP uses the FDP shells as applicable.

Program Income

- OSP requires that potential program income be disclosed in the OSP Internal Routing and Review Form that each PI must complete after the notification of award comes from the sponsor.
- The program income information is included in the set up information OSP sends to OSA, who then sets up a separate sub-project in the Grants module of the PeopleSoft financial system, enabling the department and OSA to track program income and expenditures separately from the main project.
- Program income is reported to the sponsor using their financial report mechanism and requirements.

Reporting

- Financial Reports:

- OSA sets up new awards in the Grants module of the PeopleSoft financial system and ensures that reporting requirements and due dates for financial reports and any other pertinent reporting information is properly recorded in the system mandated fields.
- In collaboration with the PI, the departmental administrator and other staff, OSA prepares financial reports required by the sponsor. Award expenditures are reviewed by the OSA Post Award Administrator and, when applicable, may be reviewed by the PI/departmental administrator prior to financial report preparation and submission.
- Sponsor financial reports are prepared using information on award expenditures recorded in the Grants module of the PeopleSoft Financial System. OSA and, when applicable, the PI/departmental administrator, review the report data to ensure appropriateness of expenditures charged to an award.

- Progress/Technical Reports:

- Based on system queries automatically run each week, the OSP proposal tracking system generates reports listing projects with upcoming technical or other non-financial reporting deadlines. From this information, reminders are generated by the proposal tracking system and sent to the PI/PD and others as appropriate.
- Report reminders ask that a copy of the report not submitted through electronic means be provided to OSP, or that some other suitable means of documentation of report completion be provided for OSP records.

Subrecipient Monitoring

- Using the newly created Third Party Engagement Form, PI/departmental administrators evaluate the work to be performed by the subrecipient and make a determination if the relationship between SU and a third party collaborator is that of a subrecipient or a vendor. An OSP research administrator is available to assist with the determination and identify whether the subrecipient was approved by the sponsor in the award; if not OSP secures necessary approvals. OSP follows guidance presented in Uniform Guidance to distinguish subrecipients from vendors using information available and its judgment. Specifically:

Characteristics of a subrecipient may include:

1. Determines who is eligible to receive what Federal financial assistance;
2. Has its performance measured against whether the objectives of the Federal program are met;
3. Has responsibility for programmatic decision making;
4. Has responsibility for adherence to applicable Federal program compliance requirements; and
5. Uses the Federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

Characteristics of a vendor may include:

1. Provides the goods and services within normal business operations;
 2. Provides similar goods or services to many different purchasers;
 3. Operates in a competitive environment;
 4. Provides goods or services that are ancillary to the operation of the Federal program; and
 5. Is not subject to compliance requirements of the Federal program.
- Prior to executing a subaward, OSP conducts a risk analysis based on an institutional financial profile combined with knowledge of the entity's recent performance history. The analysis includes review of annual Single Audit (formerly A-133 audit) and/or financial statements for material weakness or other internal control concerns applicable to Syracuse University projects. The Subaward Administrator reviews these documents and assign a risk level which in turn determines the terms and conditions written into the subaward agreement and degree of monitoring and oversight required (e.g. need for site visits). As appropriate, any findings of concern will be reviewed with the Comptroller's Office to determine the need for a management plan
 - To distinguish between a normal vendor and a subrecipient, a separate account code is used in the general ledger. The subrecipient account codes (561402 greater than \$25,000 and 561401 less than or equal to \$25,000) are used for all subaward expenditures. Budgets will have an account code that is only used for budgeting.
 - SU's PI/PDs are responsible for monitoring subrecipient's progress toward achieving the statement of work and any deliverables, as may be required. The subrecipient's progress is part of the progress report that is submitted to the sponsor by the PI/PD.

- OSP is responsible for monitoring subrecipient compliance with regulations applicable to the project (e.g. conflicts of interest, human or animal subject's protections, etc.).
- When reviewing and approving subaward invoices, the PI/PD certifies that all required technical reports have been submitted and progress is appropriate.

Sub-recipients are required to use their own negotiated F&A rate for allowable indirect costs to be charged to an award.

In accordance with the Uniform Guidance, and as allowed by the sponsor, Syracuse University will charge the allowable F&A rate up to expenditures of \$25,000 of the subaward.