

# **OFFICE OF THE CONTROLLER**

## **Grants and Funds Management Introduction to Grant Management**

**February 2024**





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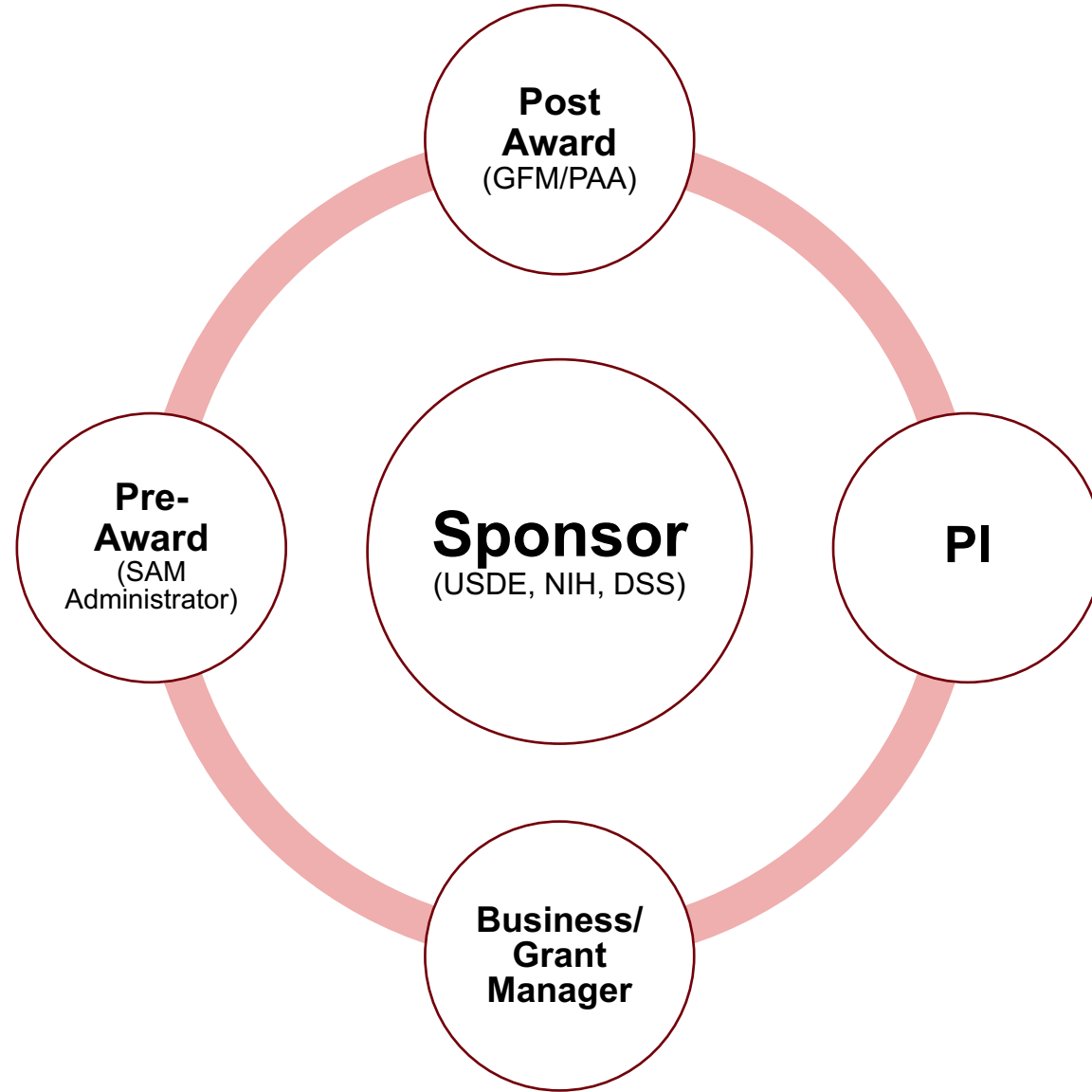


# Sponsored Award Setup

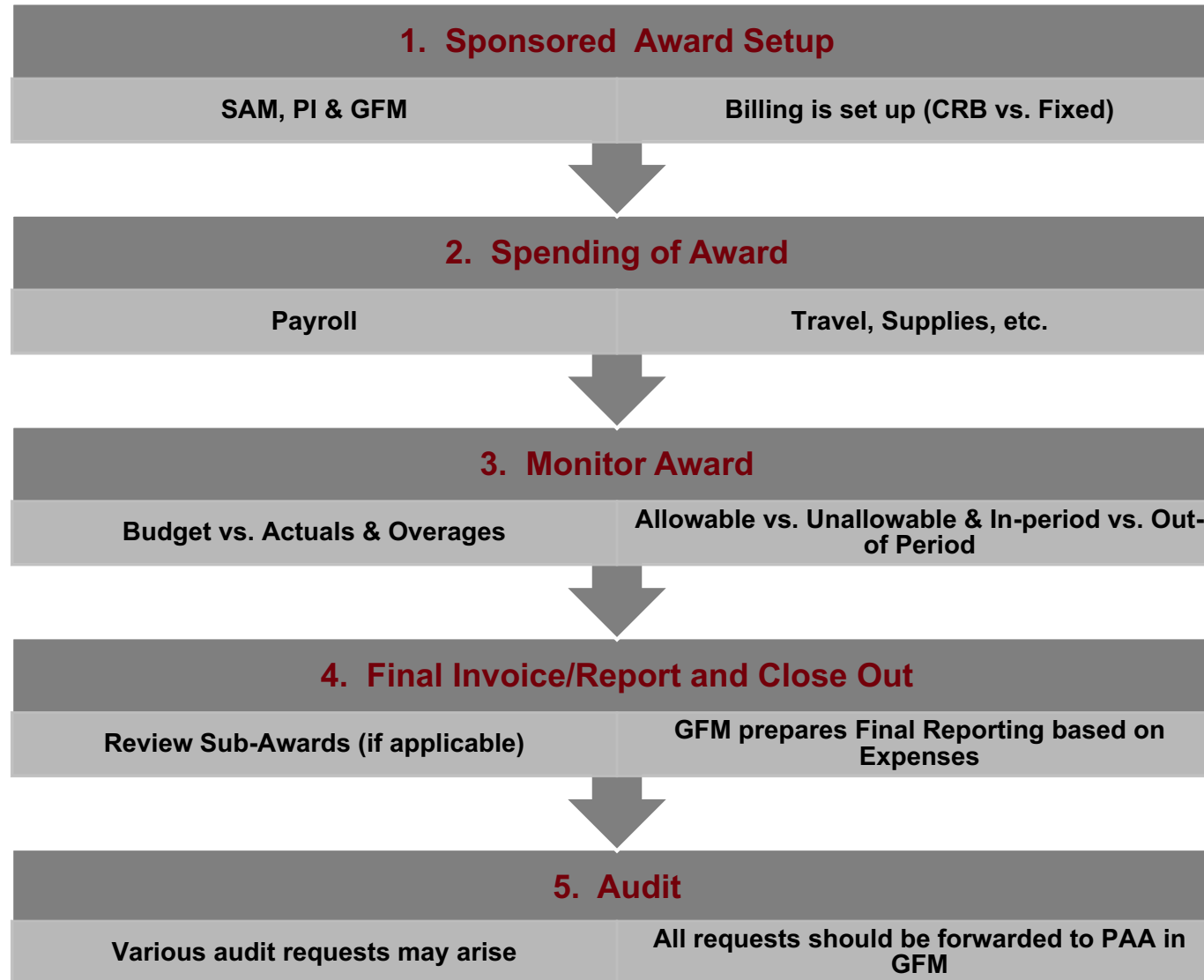


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# Sponsored Project Team



# Post Award Activities



# Grants and Funds Management Department

GFM performs the following Post Award Activities:

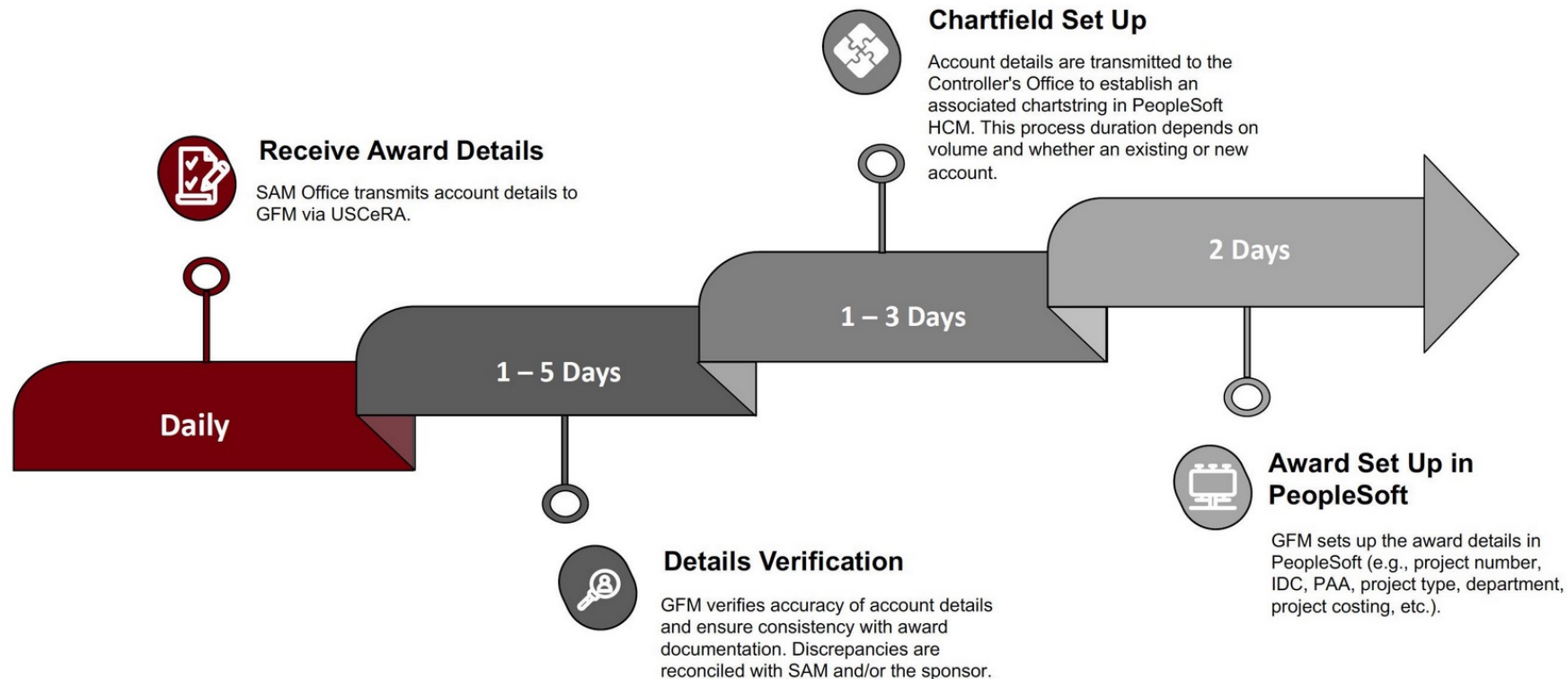
- responsible for set up of all sponsored programs in PeopleSoft
- monitors all post award sponsored programs expense activities
- reviews expenses for compliance with grant terms and Uniform Guidance
- prepares and submits all invoices for sponsored programs, applies payments, and performs collections as necessary
- prepares all financial reporting and provides financial status information for sponsors
- responsible for close out of all sponsored program awards in PeopleSoft
- manages external sponsor audits and desk reviews



# Sponsored Award Setup

New awards and award modifications are reviewed and accepted by the Sponsor Award Management (SAM) Office.

Once all the terms and conditions have been negotiated, the fully executed award document is sent to GFM for review and set up in the Peoplesoft which will generate a USCSP number.



# Sponsored Award Setup

When a new award is established in Peoplesoft, the department should review the approved budget:

- If there is a salary budget: ensure new hires, account change forms, and/or applicable payroll actions are completed timely.
- Ensure you know allowable vs. unallowable expenses. For example, some sponsors do not allow international travel, therefore, no international travel should be posted to the project.
- Review your Indirect Costs (Facilities & Administrative (F&A) costs )
  - ✓ Are there exclusions for IDC (certain expenses aren't allowed to receive IDC) – if so, discuss with your Post Award Accountant (PAA).
- Is there Cost Share required? If so, what types?
  - ✓ If yes, make sure you know if there are any restrictions on what can be used towards cost share
  - ✓ If yes, Cost Share account codes or “Combo Codes” must be created in HCM in order. The department is responsible for requesting the combo code to be set up.
- Are there Subrecipients?
- Will there be internal charges (animal charges, fleet, etc)





# Sponsored Award Setup

## Review invoicing requirements:

- GFM is responsible for invoicing.
- The department should understand if an award is a cost reimbursable or fixed price.
  - ✓ If fixed price, the department should be aware of the deliverable/milestone schedule.
- The department should know when final invoices are due to ensure timely recording of all expense on the award.

## Review important dates for reporting:

- What type of reports are required and how often?



# Sponsored Award Management

Activities that occur during award management include:

- **Spending funds**, including purchasing, managing personnel and travel
- **Managing/monitoring financial activity** on the award
  - ✓ Verifying cost are allowable, reasonable, necessary and allocable.
  - ✓ Cost Transfers
  - ✓ Ensuring awards are within the budget
  - ✓ Ensuring expense are within the period of performance and posted timely
- **Subaward Management**: if an award has one or more subawards, it is important for the PI to carefully monitor the sub awardee's activity
- **making modifications** to the award budget, personnel, and timeframe



# Spending Funds



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# Spending Funds

**Payroll / Effort Reporting**

**Payment Requests**

**Internal Charges**

**Purchase Orders/Requisitions**

**Purchasing Cards / Expense Reports**

**Subawards**

**Travel**

**Tuition Supplements**

Grant Administrators, Principal Investigators, and/or Business Managers are responsible for reviewing report activity monthly to ensure appropriateness of expenses that are posted on sponsored awards.



# Spending Funds

Be familiar with rules and regulations

- Including sponsor specific guidelines

Review expenditures **Monthly** to ensure they are:

**Allowable** – expense is in line with the terms and conditions of the award

**Allocable** – expense is a direct benefit to the award

**Reasonable** – prudence is exercised, and expense is reasonable

**Necessary** - Is the expense necessary for performance of the award

Maintain appropriate documentation



# Spending Funds

The department is responsible for submitting the appropriate HR forms to include, Account Change Forms, New Hire, Student, etc if an employee's time is being spend on a sponsored award.

This includes any salaries that are budgeted as cost share.

- Forms must be updated for next year of funding if its set-up on another project
- Forms should be updated when effort changes.

Contact your Payroll or Human Resources representative if you have questions about the HR forms required.



# Spending Funds

- Payroll is the largest expense for sponsored awards, so it is very important to monitor payroll.
- HCM distribution reports should be used to monitor payroll activity on a sponsored award. To access this reporting tool, go to [www.admin.sc.edu](http://www.admin.sc.edu).
- The tool displays payroll information by employee, including their pay group, funding chartfield, gross earnings, and the cost of each employee's benefits to the project.
- Use it to complete a monthly review and reconciliation to detect any errors or problems.
- Verify correct employees are funded by the project, employees are charged appropriately, and process account changes and retro account changes as needed.
- **Understanding and Requesting Retro Funding Changes** Training Webinar is scheduled for **Thursday, April 25<sup>th</sup>** from 2-3pm.



# Spending Funds: Direct Payment Requests

- Used to pay expenses not tied to a Purchase Order or purchasing card.
- Must be approved by GFM (routed via worklist in PeopleSoft).
- Corrections must be made using a Journal Voucher (JV), Journal Entries (JEs) cannot be used.
- Visit our [Business Manager](#) page for on demand Payment Request training.
- **Payment Request** training is scheduled for **Thursday, March 28<sup>th</sup>** from 2-3:30pm.
- Contact Accounts Payable, [ap@mailbox.sc.edu](mailto:ap@mailbox.sc.edu), if you have any questions.





# Spending Funds: Internal Charges

Charges for Goods/Services provided by another University Department

- Postage
- Motor Pool Charges
- Animal Care Charges
- Important to consider for final invoices and reporting
- Most back-up documentation is kept at department level

Some internal charges occur at a lag/delay, please work with the charging unit to ensure they are posted timely.



# Spending Funds: Travel

- Review the notice of award and the sponsor's requirements for travel.
  - ✓ Does the sponsor allow international travel?
  - ✓ Does the sponsor require mileage maps for mileage reimbursements?
- If the sponsor's requirements are different from USC travel policy, reach out to your Post Award Accountant prior to the travel
  - ✓ To review USC Travel payment guidelines, visit our [Policies and Procedures](#) page in the Travel and Reimbursement section.
- Contact our travel team, [teoffice@mailbox.sc.edu](mailto:teoffice@mailbox.sc.edu), if you have travel related questions.
- Visit our [Business Manager](#) page for on demand Travel Reimbursement.



# Spending Funds: Cost Share

- Cost sharing is the portion of project costs not provided by the sponsor. Cost sharing occurs whenever any portion of project costs is provided at USC's expense rather than at the expense of the sponsor.
- For example, a sponsor may award \$400,000 for research and USC may pledge to contribute \$50,000 to buy a piece of equipment needed for the research or USC may agree to charge less than the federally allowed overhead.
- Use the Grant Dashboard or the Cost Share Query to verify the data. The name of the cost share query in PeopleSoft Finance is: **SC\_GM\_CS\_RECON\_PC\_DETAIL**
  - ✓ Remember to delete any year end adjusting entries, Journal ID will start with YE00XXXXXX
- Always reach out to your Post Award Accountant (PAA) to verify cost share if you have questions.
- Most sponsors expect cost share to be charged in **ratio** throughout the life of the project.
- **Understanding Cost Share** training is scheduled for **Tuesday, April 23<sup>rd</sup>** from 1-2pm.



# Spending Funds: Tuition Supplements

- Tuition supplements are submitted via a [Dynamic Form](#) on the Financial Aid website and are processed in Banner.
- There is no internal approval workflow for these forms; non-grant funded supplements go straight to Financial Aid, grant-funded supplements go to GFM first, then Financial Aid.
- GFM and Financial Aid will approve and process the forms as is as long as there is funding available, so be sure to double-check the amounts.



# Monitoring Awards



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# Monitoring Awards

## Monitor grant expenses

- Ensure only appropriate expenses are charged to the grant
  - ✓ Ensure you stay within budget and overages are moved timely

## Monitoring Tools:

- PeopleSoft Queries
  - ✓ General Ledger = System of Record
- USC Finance Intranet HUB
  - ✓ Payroll – HCM Distribution
  - ✓ All Expenses - Grant Dashboard & GL Dashboard
  - ✓ Cost Share – Grant Dashboard



# Monitoring Awards

## USC Finance Intranet HUB

- Provides the ability to access real time expense data using the following search criteria: PI, Contract, and Project.
- Expenses are grouped in the categories as shown on the USC Invoice submitted to sponsors.
- Ability to drill down into payroll and expense transactions for Direct Expenses and **Cost Share**.
- Tracks cost share to help ensure you are spending within ratio.
- Visit our [Business Manager](#) page for on demand Finance Intranet training.
- **Using the Finance Intranet Training** is scheduled for **Thursday, March 6<sup>th</sup>** from 9-10:30am.



# Monthly Checklist

## 1<sup>st</sup> day of the month

- Run payroll queries to determine if employee salaries need to be for the **next months 15<sup>th</sup> payroll**. Complete Account Change Form(s).
- Review HCM Distribution to see actual payroll transactions for the payroll that just posted. Complete retro JE form(s) as needed.
- Review transactions that have posted to the Grant Dashboard for the previous month. Complete any JVs, JEs, APEXs, as necessary.
- Ensure Account Change Form(s) submitted have been fully approved for the **30<sup>th</sup> payroll**.

## 5<sup>th</sup> day of the month

- Remind PIs to review the Grant Dashboard and HCM Distribution for the previous month for accuracy.

## 16<sup>th</sup> day of the month

- Run payroll queries to determine if employee salaries need to be for the **next months 30<sup>th</sup> payroll**. Complete Account Change Form(s)
- Review HCM Distribution to see actual payroll transactions for the payroll that just posted. Complete retro JE form(s) as needed.
- Ensure Account Change Form(s) submitted have been fully approved for the **15<sup>th</sup> payroll for the next month**.

## 20<sup>th</sup> day of the month

- Ensure PI's have remitted subaward invoices received.

## 25<sup>th</sup> day of the month

- Complete requests for Risk accounts or re-budgets, as necessary.
- Review outstanding encumbrances and request closure, as necessary.

Visit the [Controller's Office](#) website for a downloadable version.



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# Subrecipient Sub-awards

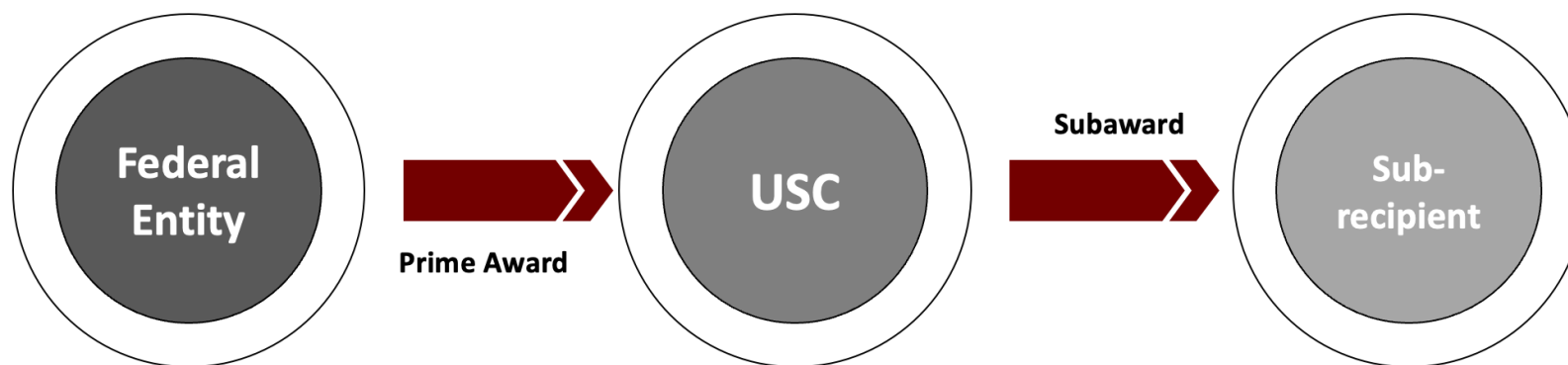


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# What is a Subaward?

A subaward occurs when a portion of the University's sponsored project is passed through to another entity (the subrecipient) to complete a portion of the sponsored project's scope of work.

## Funding Flow



The terms and conditions of the University's award flow down to the subrecipient as part of the subaward. Therefore, subrecipients must adhere to applicable compliance requirements contained in the prime award.

# Subaward Agreement Process

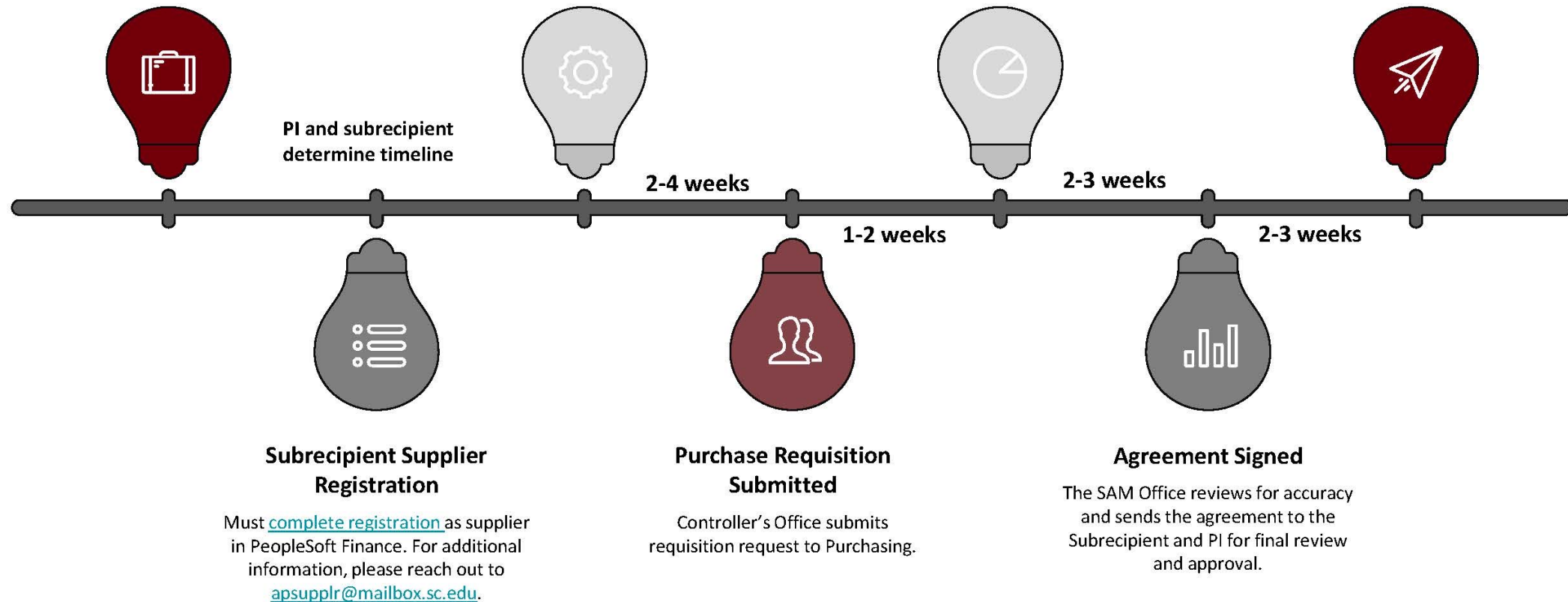
[SAM Office](#)

## Required Subrecipient Forms

[Subaward Commitment Form](#), up-to-date budget reflecting award reductions and scope of work must be completed and sent to SAM Office to begin this process. Visit the [SAM website](#) for additional information.

## Fully Executed Agreement

The Subrecipient must return an executed agreement to the SAM Office in order to have a valid agreement and begin submitting invoices for payment. [subinv@mailbox.sc.edu](mailto:subinv@mailbox.sc.edu)



\* These are suggested time frames, and they can vary. Please reach out to your [SAM Administrator](#) with questions or for updates.

# Subrecipient Monitoring – Controller’s Office

The Office of the Controller is responsible for:



Facilitating the completion of annual subrecipient compliance surveys



Completing annual subrecipient risk assessments



Performing desk reviews of subaward invoices



Performing ongoing compliance reviews of subaward invoices received and approved for payment

# Subrecipient Invoicing – Reimbursement Steps

- Subrecipient must submit the invoice through the [Subrecipient Invoice Payment Request Form](#)
- Questions can be directed to the Compliance Team at [subinv@mailbox.sc.edu](mailto:subinv@mailbox.sc.edu)
- The PI must approve all subrecipient invoices
- The Compliance Team submits approved invoices to AP for payment



# Subrecipient Invoicing – Payment

Before payment can be made, several items are required:



**PI approval**



**A fully-executed subaward agreement or amendment**



**A dispatched PO, with sufficient funding and budget period**



**A timely, proper invoice, with all required elements**



**Any supporting records required by the agreement (e.g., receipts)**



# Subrecipient Invoicing – Required Elements

The Terms and Conditions section of the subaward agreement (typically item 2) specify the required minimum elements that must be included on the invoices prior to payment. These usually include:

- ✓ **Current costs**
- ✓ **Cumulative costs (including any cost sharing)**
- ✓ **Breakdown by major cost category**
- ✓ **Subaward number**
- ✓ **Certification (and signature)**

Invoices that do not meet the minimum requirements will be returned to the subrecipient for revision.



# Subaward Agreement Example

FDP Cost Reimbursement Research Subaward Agreement	
Federal Awarding Agency: US Department of Energy (DOE)	
Pass-Through Entity (PTE): University of South Carolina	Subrecipient: University of Massachusetts Lowell
PTE PI: Dr. Kevin Huang	Sub PI: Dr. Xinfang Jin
PTE Federal Award No: DE-EE0008842	Subaward No: 20-4038
Project Title: A Multifunctional Isostructural Bilayer Oxygen Evolution Electrode for Durable Intermediate-Temperature Electrochemical Water Splitting P D No. 2000052058 USC No. 10009634	
Subaward Period of Performance (Budget Period): Start: 10/01/2019 End: 12/31/2020	Amount Funded This Action (USD): \$ 75,604.00
Estimated Project Period (if incrementally funded): Start: 10/01/2019 End: 12/31/2022	Incrementally Estimated Total (USD): \$ 289,731.00
<b>Terms and Conditions</b>	
1. PTE hereby awards a cost reimbursable subaward, as described above, to Subrecipient. The Statement of Work and budget for this Subaward are as shown in Attachment 5. In its performance of Subaward work, Subrecipient shall be an independent entity and not an employee or agent of PTE.	
2. Subrecipient shall submit invoices not more often than monthly and not less frequently than quarterly for allowable costs incurred. Upon the receipt of proper invoices, the PTE agrees to process payments in accordance with this Subaward and 2 CFR 200.305. All invoices shall be submitted using Subrecipient's standard invoice, but at a minimum shall include current and cumulative costs (including cost sharing), Subaward number, and certification, as required in 2 CFR 200.415 (a). Invoices that do not reference PTE Subaward number shall be returned to Subrecipient. Invoices and questions concerning invoice receipt or payments shall be directed to the party's Financial Contact, shown in Attachment 3A.	
3. A final statement of cumulative costs incurred, including cost sharing, marked "FINAL" must be submitted to PTE's Financial Contact, as shown in Attachment 3A, not later than 60 days after the Budget Period end date.	



# Modifications



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# Modifications

If modifications to a project are needed, contact your SAM administrator for:

- Re-budgets
- Scope of work changes
- PI Changes
- Sub-recipient Changes
- Extension Requests
  - ✓ Notify your PAA as this may affect reporting or invoicing requirements
  - ✓ Request Risk Accounts timely to prevent spending interruptions



# Sponsored Award Invoicing



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# Sponsored Award Invoicing

- Invoicing sponsors is a major responsibility of the GFM.
- Department personnel should refer correspondence regarding invoice submission to the Post Award Accountant (PAA) assigned to the sponsored award.
- Department Staff and/or Principal Investigators (PI) should never invoice a sponsor nor promise an invoice by a certain day.
- Monthly invoices are prepared based on the expenditures posted to the general ledger in PeopleSoft Finance.
- Department Staff and PIs should review the [Finance Intranet](#) (Grant Dashboard) monthly to ensure expenses are posted as expected.
- GFM cannot invoice a sponsor if a project is on “Risk” or if the project is overbudget.
- Invoices can only be prepared based on expenditures incurred and recorded in the general ledger.
- Normally final invoices for federal projects are due within 90 days; however, the notice of award should always be reviewed to determine when the final invoice is due.
- There are 2 types of invoices: Cost Reimbursable(CRB) and Fixed Price.



# Sponsored Award Invoicing

**Cost Reimbursable (CRB) invoice**: An invoice that itemizes project expenditures that have been incurred and requested for reimbursement by the sponsor.

- Two Types of CRBs:
  - ✓ **Invoice/Draws**: Grant is billed monthly or quarterly based on expenses incurred.
    - Invoice – Prepared and sent to sponsor
    - Draw – reimbursement is drawn from sponsor payment system
- Typically, Cost Reimbursable Grants require any unspent funds to **be returned at closeout**.
- GFM will reach out to departments in the case that the sponsor requires backup or additional support for expenses that is not in PeopleSoft.
- Sponsors have different deadlines for final invoices. Expenses posted after the sponsor's deadline will be moved to a department account.



# Sponsored Award Invoicing

**Fixed Price:** An invoice for a fixed amount that is predetermined based on the payment schedule of an award and in some cases requires the completion of project deliverables or milestones to coincide with the invoice submission.

- Typically, any unspent funding can be kept and is not required to be returned to the sponsor, as long as scope of work is accomplished
- The sponsor agrees to give funding based on specific deliverable or scope of work
- GFM will reach out to the department to confirm if milestone/deliverables have been met.
- After close out and final reporting, Residual Funds are distributed based on the following rules:
  - ✓ 75% Rule: If at least 75% of the award hasn't been spent, an explanation is required otherwise a refund, or No Cost Extension may be required



# Types of Reporting



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# Types of Reporting

## Progress & Technical Reports

- PI prepares & coordinates with SAM as necessary
- However, if report has any financial data or figures – MUST be coordinated with PAA in GFM

## Financial Reports

- PAA in GFM prepares and submits
- Any sponsor questions regarding reporting (or billing) should be directed to your PAA

## Equipment, Property Reports & Relinquishing Statements

- PAA in GFM prepares and submits & coordinates with SAM as necessary
- Any sponsor questions regarding reports should be directed to your PAA
- Relinquishing statements are submitted by SAM

\*\*Please allow GFM 5 working days to gather financial data needed for progress reports.





# Sponsored Award Close Out

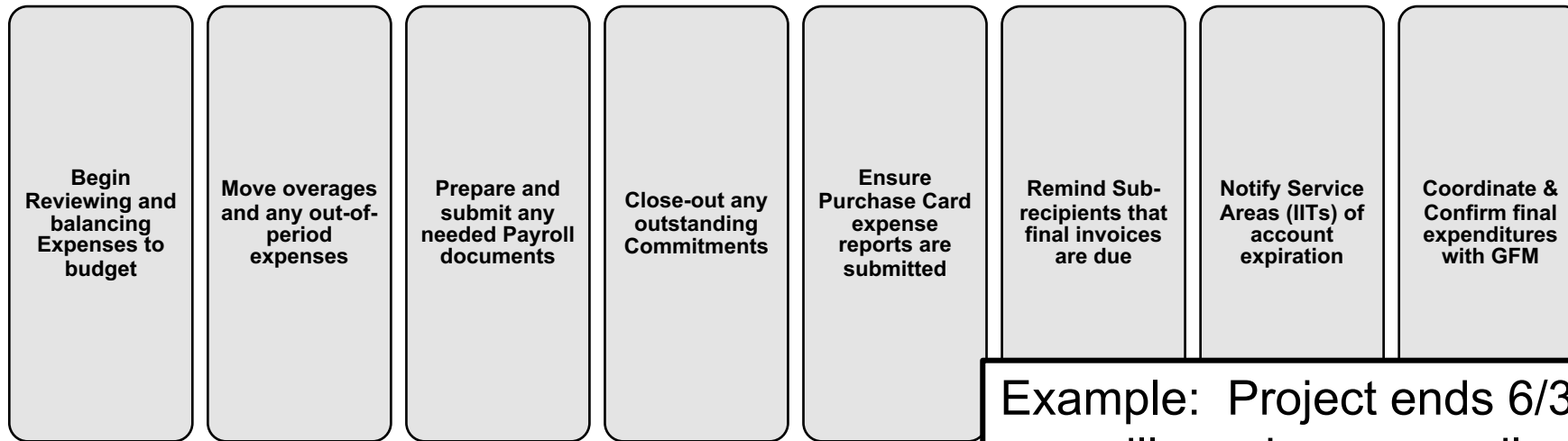


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# Sponsored Award Close Out

Departments will receive an email from PeopleSoft Finance notifying them that the Award is 90 Days from ending and again at 30 days.

## 90/30 Notice Received - Department:



Example: Project ends 6/30/2024 – you will receive an email on or about 3/31/2024 and 5/31/2024.

# Sponsored Award Close Out

Once the project ends, Final invoice and report preparation will begin.

## Department within 30 days of End Date:

Final review  
and  
balancing of  
Expenses to  
budget

Move  
overages  
and any out-  
of-period  
costs

Review and  
Confirm  
Cost Share  
Commitment  
have been  
met

## GFM:

Prepare &  
Submit  
Final  
Invoice  
based on  
Expenses  
posted

Prepare  
Property/  
Equipment  
Reports

Prepare &  
Submit  
Final  
Financial  
Report  
based on  
Expenses  
posted

Example: Project ends 6/30/2024 – all corrections should be completed by 7/31/2024.

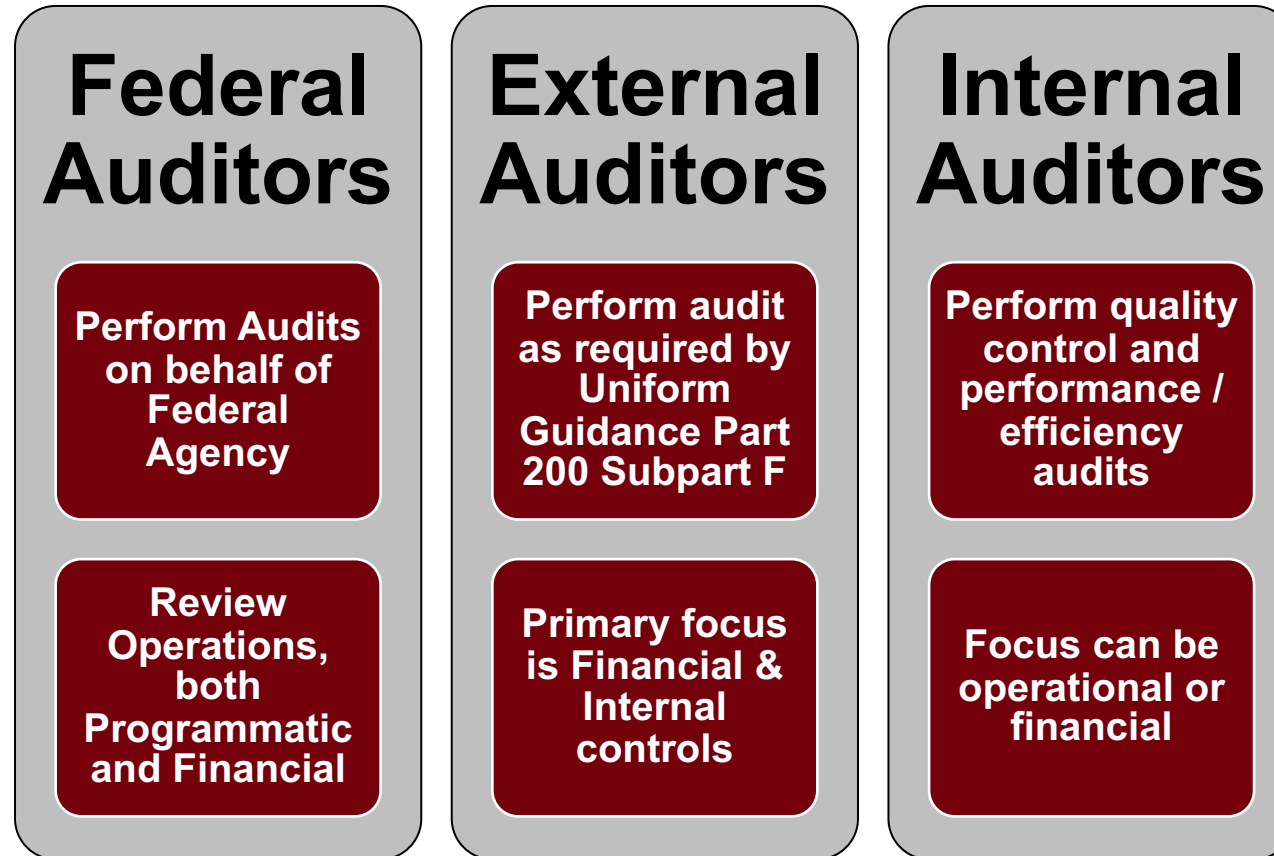
# Sponsored Award Audits



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# Sponsored Award Audits

Three main types of auditors:



# Federal Audits

## Federal Auditors

Perform Audits on behalf of Federal Agency

Review Operations, both Programmatic and Financial

### Federal Audit Objectives include:

- Reviewing agency operations to ensure that financial, administrative, and programmatic aspects of agency operations are conducted economically and efficiently.
- Determine if costs are allowable, allocable, and reasonable.
- Office of Inspector General (OIG) – Fraud, waste, & abuse
- Reviews invoices/draws to ensure they match expenses that posted.



# Most Common Audits



## NIH

- Federal Award issues Grant funding
- Can Perform Audit themselves or
- Have OIG audit on their behalf



## Clemson University

- Prime Award
- Can issue sub-awards to other institutions
- Responsible for all sub-awards issued
- Required to conduct sub-monitoring



## USC

- Receives Sub-award from the Prime (Clemson)
- Funds maintain Federal status and are subject Sub-recipient Monitoring by Clemson and External Financial Audit (Single Audit of SEFA)

- If you receive an audit request (Desk Review, Internal Control Questionnaire, please forward to PAA).
- Remember, Sponsors that request backup documentation are auditing it!

**Note:** Pass-through Federal funding retains federal treatment & requirements!



# National Institutes of Health (NIH) Common Findings

- Unallowable costs
- Misallocation of costs
- Excessive cost transfers
- Delinquent closeout reporting





# National Science Foundation (NSF) Common Findings

- Inadequate procedures for determining allowable costs and lack of approvals
- Excessive cost transfers
- Effort reporting not timely or approved by appropriate official
- Participant support reallocated without NSF approval



# Risk of Noncompliance

Sponsors may:

- Disallow expenses and/or require repayment
- Require additional oversight of systems and controls
- Reduce or eliminate future funding
- Pursue other remedies legally available, including federal fines and penalties



# Example of Non-Compliance

## Duke University (2018)

- NIH issued additional regulations and revoked their expanded authority after discovery of research misconduct. Misconduct included falsified research and embezzlement of research funds dating back to 2010.
- **\$112.5 million paid back to the government**



# Maintain Compliance

- Being familiar with rules and regulations
  - ✓ Including sponsor specific guidelines
- Reviewing expenditures **timely** to ensure they are:
  - ✓ Allowable – expense is in line with the terms and conditions of the award
  - ✓ Allocable – expense is a direct benefit to the award
  - ✓ Reasonable – prudence is exercised, and expense is reasonable
- Ensure Time & Effort Reporting is completed
- Maintaining appropriate documentation



# Rules & Regulations to Know

- **Code of Federal Regulations – (2 CFR 200)** establishes Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (**Uniform Guidance**) <https://www.ecfr.gov>
- **Agency Specific Guidance (NIH, HHS, NSF, etc.)**
- **Non-federal grants commonly place references to Uniform Guidance in their agreements, making them subject to the same rules.**



# Uniform Guidance



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# Uniform Guidance

## 200.302 – Internal Controls

- Establish & maintain effective internal control over the federal award that provide reasonable assurance that the award is being managed in compliance with regulations
- Take prompt action when instances of noncompliance are identified

## 200.403 – Factors affecting allowability of costs

- Costs must be necessary & reasonable
- Conform to any limitation or exclusions set forth
- Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities

**Example:** bonuses or additional compensation

- A cost cannot be assigned as a direct cost if is incorporated in our IDC (F&A) rate.



# Uniform Guidance

**2 CFR 200.430 (Compensation-Personnel Services)**, sets the criteria for acceptable methods of charging salaries and wages and requires that institutions follow acceptable methods for documenting the distribution of effort for all project personnel.

USC is compliant with this regulation through the Time and Effort Reporting process.





# Time and Effort Reporting

- **What is Effort?** – “the portion of time spent on a given activity expressed as a percent of total activity for which an individual is employed by the institution.”
- Total activity may include but is not limited to teaching, clinical practice, research, preparing proposals, administrative responsibilities, etc.
- Must equal 100%
- Is **NOT** based on workweek of 40 hours
- Full Training Webinar available On Demand!



# Time and Effort Reporting

A T&E Report will **automatically** be generated for any individual where a portion of their salary is:

- Directly charged to a sponsored project and/or
- Used as cost share on a sponsored project
- ***Process includes HOURLY employees (students, temporary workers, etc.)***

***Currently in the process of certifying July – December 2023 Reports. Due April 3<sup>rd</sup>!***



# Time and Effort Reporting

- Questions regarding time and effort reports should be directed to [timeandeffort@sc.edu](mailto:timeandeffort@sc.edu), which is a central mailbox monitored by the Compliance Team.
- This mailbox replaces [GFMeCert@mailbox.sc.edu](mailto:GFMeCert@mailbox.sc.edu).
- The Compliance Team monitors the time and effort reporting process rather than Grants and Funds Management (GFM); the mailbox was renamed to eliminate confusion regarding the responsible area.



# Time and Effort Reporting

- Time and effort reporting is “after-the-fact” accounting of actual time spent on a specific sponsored project.
- Errors **must** be identified and corrected **timely!**
- Reports **must** be certified by the employee.
- Reports **must** be certified by a PI and supervisor with first-hand knowledge of the employee’s effort.
- Spending out grants is **unallowable.**
- Effort reports are incorporated into the official records of the University and are subject to audit and the False Claims Act.



# Uniform Guidance

- If you discover erroneous charges have been placed on a grant or award, the 90-day time frame does not apply.
- **2 CFR 200.406** specifically states that the charge needs to be removed and credit applied as needed.
- However, remember – cost overruns are specifically disallowed as an expense on a different grant.
- USC Cost Transfer Policy is our policy to be in compliance with this regulation.



# USC's Cost Transfer Policy

**Policy Title:** Grants and Funds Management – Cost Transfer Policy (FINA 3.35)

**Purpose:** The purpose of this policy is to set forth the University of South Carolina's requirements for cost transfers to, from, or between sponsored projects.

**Definition:** A Cost Transfer is a reassignment (transfer) of charges between accounts. *This includes both direct charges and cost share.*

- Transfers between projects with the same budget year and funded under the same Federal award are considered “**intra-award reallocations**” and **are not** subject to this policy.

All cost transfers must have **substantial justification** to support the movement of the expense after it was initially recorded.



# Types of Cost Transfers

Cost Transfers can be completed in 4 different ways, each requires a Cost Transfer Justification form:

- Journal Voucher
- APEX
- Retro Payroll
- Journal Entry

For more detailed Cost Transfer and Retro Funding Change training, please register for our scheduled training.

[Understanding Cost Transfers](#) – April 24 from 11-12pm

[Understanding and Requesting Retro Funding Changes](#) – April 25 from 2-3pm



# Resources and Contacts



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# List of Available Queries

## Queries in Finance PeopleSoft (URL: [finance.ps.sc.edu](http://finance.ps.sc.edu))

- Cost Share Query: **SC\_GM\_CS\_RECON\_PC\_DETAIL**
- Project Team Assignments Query: **SC\_SECURITY\_PROJ\_APPROVER**
- Project Team List for USCIP, USCSP, USCEN, and USCSA Query:  
**SC\_PROJECT\_TEAM\_LIST**
- Account Range Detail Query: **SC\_LEDGER\_ACTUAL\_JOURNALS**
- Business Managers on Projects Query: **SC\_GM\_BUSINESS\_MANAGER**
- PI Email List Query: **SC\_GM\_PI\_EMAIL**

## Queries in HCM PeopleSoft (URL: [hcm.ps.sc.edu](http://hcm.ps.sc.edu))

- Project Funding Query BY DATE: **SC\_PY\_FUND\_BYPROJ\_DATE**
- Project Funding Query: **SC\_PY\_FUNDING\_BYPROJ**
- All Combo Codes Details Query: **SC\_PY\_COMBO\_CODES**
- All Earning Codes List Query: **SC\_PY\_ERN\_CD\_BY\_CATEGORY**



# Available Resources

Visit the Controller's Office website for the following resources:

- [Cost Share Information](#)
- For Cost Share and Salary Allocation training resources visit the [Business Manager, Grant Administration, and Principal Investigator](#) pages in the Resource and Training Toolbox.

Visit the SAM Office website for the following resource:

- [No Cost Extensions](#)

Visit the Payroll website for the following resource:

- [Account Funding Changes \(Maintain Accounting\)](#)



## Office of the Controller

### Office of the Controller

### General Accounting

### Grants and Funds Management

Sponsored Award Set Up

Sponsored Award Management

Sponsored Award Invoicing and AR

Sponsored Award Reporting

Sponsored Post Award Close Out

Grants and Funds Staff Directory

### Compliance and Tax Management

### Payroll Department

### Operational Management and Reporting

### External Financial Reporting and Transparency

### Resource and Training Toolbox

### Contact Us

## Grants and Funds Management

Grants and Funds Management is responsible for the accounting and management of all restricted grants and contracts within the university system.

### Grants and Funds Management Staff Directory

To identify the team member to best meet your needs or to find the contact information for a specific person, please [review our staff directory](#).

### Contact Grants and Funds Management

For questions about any Grants and Funds Management services, please contact your **Post Award Accountant (PAA)**.

The goal of the Grants and Funds Management team is to provide accurate and reliable financial information to Principal Investigators, university grant support personnel, and sponsors for all sponsored awards. Our team:

- monitors all post award sponsored programs expense activities
- reviews expenses for compliance with grant terms and Uniform Guidance
- prepares and submits all invoices for sponsored programs, applies payments, and performs collections as necessary
- prepares all financial reporting and provides financial status information for sponsors
- manages external sponsor audits and desk reviews
- responsible for set up of all sponsored programs in PeopleSoft
- responsible for close out of all sponsored program awards in

# Where to Find the Resources

Visit the Controller's Office website for [Grants and Funds Management](#) information.



## Office of the Controller

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### Grants and Funds Management

### Compliance and Tax Management

### Payroll Department

### Operational Management and Reporting

### External Financial Reporting and Transparency

### Resource and Training Toolbox

Business Manager

➤ **Grant Administration**

Principal Investigator

Policies & Procedures

Forms

Newsletters

PeopleSoft Finance Training Schedule

Listservs

Social Media

## Grant Administration

Grant Administration of Sponsored Awards supports academic and administrative business units to include personnel management, fiscal operations, and coordination with multiple governing areas to ensure compliance with Uniform Guidance and grant awards.

Understands and executes the various stages of the grant lifecycle including pre-award review, grant progress monitoring, and award closure in coordination with the Principal Investigators.

Below is a list of Grant Administration tasks you may be responsible for within your college/department. Sections include links to training resources that support each task.

**Note:** Each year the Controller's Office provides refresher trainings starting the month of February thru the end of April. Registration links for all scheduled trainings are sent to our BIZMANAGER listserv end of January, provided in our monthly newsletter, and in a prior week reminder email. On demand training can be found in the sections below.

### Account Funding Change

### Close Out Matrix

### Cost Share

### Cost Transfers

### Indirect Cost (IDC)

### Introduction to Grants Management

### Milestone Notifications

Expand all



# Where to Find the Resources

For sponsored award specific training, visit our [Grant Administration](#) page.



# GFM Contact Information

Questions Regarding	Send To
Sub-Invoices	<a href="mailto:subinv@mailbox.sc.edu">subinv@mailbox.sc.edu</a>
Retro Funding Changes	<a href="mailto:retroje@mailbox.sc.edu">retroje@mailbox.sc.edu</a>
Time and Effort Reporting	<a href="mailto:timeandeffort@sc.edu">timeandeffort@sc.edu</a>

For additional questions, please reach out to your **Post Award Administrator (PAA)** directly.



# Controller's Office Contact List

<b>General Accounting (JEs, JVs, Apex, GL issues/Questions)</b>	<b>Email Address</b>
General Email Address	<a href="mailto:genacctg@mailbox.sc.edu">genacctg@mailbox.sc.edu</a>
Cash Advance Settlement	<a href="mailto:cashadvc@mailbox.sc.edu">cashadvc@mailbox.sc.edu</a>
Payroll Retro Journal Entries	<a href="mailto:retroje@mailbox.sc.edu">retroje@mailbox.sc.edu</a>
Chartfield Maintenance	<a href="mailto:cfmaint@mailbox.sc.edu">cfmaint@mailbox.sc.edu</a>
Moving & Relocation Mailbox	<a href="mailto:moving@mailbox.sc.edu">moving@mailbox.sc.edu</a>
PeopleSoft Finance Security Requests	<a href="mailto:pssecure@mailbox.sc.edu">pssecure@mailbox.sc.edu</a>
<b>Accounts Payable</b>	<b>Email Address</b>
General Email Address	<a href="mailto:ap@mailbox.sc.edu">ap@mailbox.sc.edu</a>
AP Uploads	<a href="mailto:apupload@mailbox.sc.edu">apupload@mailbox.sc.edu</a>
Supplier Maintenance	<a href="mailto:apsupplr@mailbox.sc.edu">apsupplr@mailbox.sc.edu</a>
<b>Travel Office</b>	<b>Email Address</b>
General Email Address	<a href="mailto:teoffice@mailbox.sc.edu">teoffice@mailbox.sc.edu</a>
Student/Non-employee Travel Authorizations and Travel Reimbursement Vouchers	<a href="mailto:tesubmit@mailbox.sc.edu">tesubmit@mailbox.sc.edu</a>

# Controller's Office Contact List

<b>Capital Assets</b>	<b>Email Address</b>
Physical Inventory	<a href="mailto:physinv@mailbox.sc.edu">physinv@mailbox.sc.edu</a>
<b>Cash Management and Treasury</b>	<b>Email Address</b>
General Treasury Email Address	<a href="mailto:treasury@mailbox.sc.edu">treasury@mailbox.sc.edu</a>
Business Expense Card	<a href="mailto:cards@mailbox.sc.edu">cards@mailbox.sc.edu</a>
Team Card	<a href="mailto:teamcard@mailbox.sc.edu">teamcard@mailbox.sc.edu</a>
Travel Card	<a href="mailto:trvcard@mailbox.sc.edu">trvcard@mailbox.sc.edu</a>
<b>Compliance and Tax</b>	<b>Email Address</b>
General Compliance Email Address	<a href="mailto:concp1@mailbox.sc.edu">concp1@mailbox.sc.edu</a>
General Tax Email Address	<a href="mailto:tax@mailbox.sc.edu">tax@mailbox.sc.edu</a>
Research/Development Sales/Use Tax Exemptions	<a href="mailto:rdequip@mailbox.sc.edu">rdequip@mailbox.sc.edu</a>
<b>Payroll</b>	<b>Email Address</b>
General Email Address	<a href="mailto:payroll@mailbox.sc.edu">payroll@mailbox.sc.edu</a>

# Questions



UNIVERSITY OF  
**South Carolina**



# THANK YOU!

## Office of the Controller



Alone, we can do so little; together,  
we can do so much.



**Address:**

1600 Hampton Street  
Columbia, SC 29208



**Contact Number:**

Phone: 803-777-2602  
Fax: 803-777-9586



**Email Address:**

[controller@sc.edu](mailto:controller@sc.edu)



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