

Post Award Roles and Responsibilities

Functions	Extramural Fund Accounting (EMF)	Research Financial Analyst (RFA)	Principal Investigator (PI)	Resources
Overall Financial Management of Sponsored Award	- Responsible for sponsored award set up, billing cost reimbursable awards, recording fixed price award accounts receivable invoices from Research Finance Analyst (RFA) in the Project Management Module of the Oracle Financial System (PGM), coordinating collection and financial reporting, and closing out of sponsored awards and projects. - Oversee post-award, financial compliance requirements.	- Ensure budgetary control and that the expenditures incurred are within the authorized budget and period. - Maintain sufficient records to support sponsored project transactions, ensuring they are available for audit and to demonstrate compliance with contract terms, UC policy, accounting guidance, and federal regulations. Electronic records are preferred. - Reconcile the general ledger and prepare forecasts for access by PI in the faculty dashboard via the project forecasting module to monitor sponsored awards. - Prepare and distribute quarterly financial reports to PI, including burn rate analysis. Support PI in scenario modeling and spend plans, coordinate resulting changes/actions with other teams as necessary (e.g., payroll/HR, procurement, etc.).	- When contracting with a sponsor, ascertain the financial viability of the sponsor. If the sponsor is unable to fulfill its financial obligation, the department will absorb the cost of the project. Understand the terms and conditions of the sponsored award to fulfill the requirements outlined by the awarding agency. - Responsible for oversight of financial, scientific, and compliance aspects of the project. - Responsible for all aspects of fiscal management of a sponsored research project. - Responsible for reviewing management reports to monitor sponsored awards.	Policy: Uniform Guidance (Federal policy) UC Contract & Grant Manual Training & Other Resources: UCSB EME UCSB SPO Award Guidance - Costing QRG (coming soon) - EPM Project Forecasting (coming soon) - PI & PGM Admin Dashboard QRG (coming soon)
Sponsored Award Setup	- Understand the terms and conditions of the sponsored award agreement to meet sponsor billing and financial reporting requirements. - Complete the setup of both new sponsored awards and modifications in the PGM. Notify the RFA that the setup is complete. Establish the funding allocation at the award authorized amount to the primary project(s). - Create projects as needed. Allocate funding as appropriate. - Enter billing and financial reporting due dates into PGM Events and Deliverables, respectively, for monitoring/tracking purposes.	- Review and ensure ALL information for the sponsored award is correct in the award profile, PGM award configuration, and chart fields. - Coordinate with EMF any requests for additional projects (e.g., fabrication projects), including appropriate funding allocations. - Ensure funding and funding allocations are consistent with the sponsored award agreement after EMF award setup. - Create baseline project budgets, a required step prior to the commencement of spending. - Ensure Project Analyst, Project Manager, and PI information is current in PGM.	- Understand sponsored award terms and conditions, restrictions, and reporting requirements. Set up staffing plans and establish purchasing/ spending authorization in order to effectively manage the sponsored award. - Ensure that requests for extensions and supplements are submitted and approved by the sponsor 90 days prior to the expiration of the contract.	Training & Other Resources: - Award Accept, Setup, and Mod process maps (coming soon) Award Acceptance & Setup checklist - Award Setup/ Review In-system Guide & QRG (coming soon) - PGM Budgeting In-system Guide & QRG (coming soon)
Cost Allowability, Period of Availability, and Closeout	- Remove overdraft or unallowable costs to the department-designated discretionary fund if it is not cleared by the RFAs in a timely manner. - Notify the department and RFAs when the charge is made to their discretionary fund.	Through the Project Analyst role in UCSB's financial systems, reviews all financial transactions in boundary systems (Gateway, Concur, TOE) for allowability, allocability, and fund availability.	Understand and comply with Cost Accounting Standards in order to prevent disallowance of costs by the federal government and other non-Federal sponsors.	Policy: BFB-A-47 Direct Costing Procedures (UC)

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	○ Enter the award number in the reference field of the journal when the overdraft is removed. ● Pursue collection on outstanding A/R balances and refund sponsor on credit balances per sponsored award agreement terms and conditions. ● Close out expired sponsored projects within 90 days of the budget period end date.	● Verify General Ledger and project expenditures to ensure that they are allowable and reported accurately and timely, including monitoring pending transactions and resolving errors as necessary. ● Assist PI with the evaluation of need for No Cost Extension (NCE) or return of surplus, and coordinates with the Pre-Award Research Administrator as necessary. ● Monitor award end dates and take appropriate action for closeout within required timelines.	● Responsible for spending within authorized budget and period and for removing overdraft and unallowable costs timely. ● Responsible for determining if a surplus needs to be returned to the sponsor in the event the sponsored award agreement is silent on surplus treatment. Request NCE if needed. ● Serve as the Project Manager role in UCSB's financial system unless delegated; in this role; would be responsible for reviewing all financial transactions in boundary systems (Gateway, Concur) for allowability, allocability, and fund availability.	● Uniform Guidance (Federal policy) ● SAS 115 Key Control ● UCSB Dept Costing Guidelines Training & Other Resources: ● Costing QRG (coming soon)
Cost Transfer	● Responsible for providing policy, procedures, and training materials to the campus and monitoring compliance with the cost transfer policy. ● In exceptional circumstances, approve all late cost transfers (over 120 days). ● Monitor to ensure that cost transfer reviewers/approvers are properly certified.	● Ensure that cost transfers are compliant with the UC system and government regulations, and secure and retain records of PI approval. ● Ensure that cost transfers utilize the appropriate transaction type/journal in accordance with the Cost Transfer Procedures. ● Responsible for completing required training in a timely manner to retain the cost transfer role(s).	● Responsible for retaining authority for identifying the need for, reviewing, and approving cost transfers.	Policy: ● UCSB Adjusting Expenditures ● UCSB 5110 Expenditure Adjustments (Cost Transfers) ● UCSB Cost Accounting Standards Training & Other Resources: ● Cost Transfers E-learning: Part I
Billing – Letter Of Credit Sponsored Awards (Federal Only)	● Perform LOC invoicing for NIH, NSF, and other federal agencies that have signed up for the LOC program. ● Draw cash for paid allowable expenses up to the authorized amount from Federal Payment Management Systems (PMS) and any other system (e.g., ASAP) for LOC-sponsored awards. ● Comply with any training and reporting requirements of the federal agencies related to participation in the LOC programs.	● Confirm all accounts payable invoices are received and approved for payment. UCSB can only draw money from the Federal government when the invoice is paid. ● Same responsibilities as the Cost Allowability, Period of Availability, and Closeout sections.	● Same responsibilities as the Cost Allowability, Period of Availability, and Closeout sections.	Policy: ● Uniform Guidance (Federal policy) ● UCSB Cost Accounting Standards ● SAS 115 Key Controls Training & Other Resources: ● Invoice Review in PGM (In-System

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Billing – Cost Reimbursable Non-LOC Sponsored Awards (including intercampus awards)	• Bill up to the authorized amount. • Reconcile the accounts receivable invoice amount generated from PGM based on expenses incurred to the GL, and submit the invoice to the sponsor. Adjust F&A to the contract rate where needed. • Recognize revenue as allowable expenses are incurred. • Obtain approval from RFA on final invoices. • For the final accounts receivable invoice, remove overdraft or unallowable costs if it is not cleared by the RFA in a timely manner. • Ensure that final invoices include all expenses within a budget period.	• Confirm all accounts payable invoices are received and approved for payment. UCSB can only bill the sponsor when the invoice is paid. • Provide supplemental accounts receivable invoice support, as required by the contract. • Approve or correct the final accounts receivable invoice within 5 working days. • Assist PI with monitoring sponsor changes including concerns about collectability, address/POC change, etc.)and alerting the EMF office. • Review invoice/payment status report in OFC to ensure that billing is completed and payment is received per the terms and conditions of the contract. • Same responsibilities as the Cost Allowability, Period of Availability, and Closeout sections.	• Alert RFT and EMF Office of sponsor changes including concerns about collectability, address/POC change, etc. • Same responsibilities as the Cost Allowability, Period of Availability, and Closeout sections.	Policy: (same as above)
Billing – Amount Based Sponsored Awards (unit of service, milestone, installment, advance payment, etc.)	• Generate billing for installment-sponsored awards per agreement. • Record PGM billing initiated by RFA for sponsored awards that are reimbursed for units of service or milestone completion. • Recognize revenue as accounts receivable invoice is generated or payments are received. • For the final invoice, remove overdraft or unallowable costs if it is not cleared by the RFA in a timely manner. • Record accounts receivable invoices sent by RFA within 5 working days.	• On an exceptional basis, send all department-generated invoices to EMF so that the invoice can be reviewed, sent to the sponsor, and revenue can be recorded and the receivable tracked and properly aged in PGM. Ensure that billings are supported by appropriate documentation (e.g., number of milestones met). • Review PGM to ensure that billing is completed and payment is received per the terms and conditions of the contract.	• Same responsibilities as the Billing – Cost Reimbursable Non-LOC Sponsored Awards (including intercampus sponsored awards) section. • Track progress of project and ensure that progress reports are submitted to the sponsor timely so that billing can be initiated timely.	Policy: (same as above)

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Collection/Cash Management	• Bring sponsored project payments were mistakenly sent to the Department to the BFS Cashier's Office. • Review and apply payments to open invoices in PGM timely and accurately. • Follow up on outstanding invoices that are older than 60 days. • Engage PI/RFA in collection efforts as appropriate. • Use Generally Accepted Accounting Principles to assess the collectability of accounts receivable and take appropriate actions. • Assume responsibility for uncollectible accounts receivable that were due to the fault of a central office. • Charge uncollectible invoices (reverse expense) back to departments for various reasons, including: 1. Untimely PI progress report; 2. Late billing by RFA; 3. Disallowed costs by the sponsor; 4. Failure to pay because the sponsor is not financially viable; 5. The sponsor defaults on the accounts receivable balance after EMF attempts the collection process. • Chargeback will occur six months (180 days) after issuance of the bill through the PGM system.	• Ensure all payments from sponsors are mailed directly to the UCSB Cashier's Office for processing. Mail to: UCSB Cashiers Office, 1212 SAASB, Mail Code 2003, SANTA BARBARA, CA 93106-2003 • Route sponsored project payments mistakenly sent to the department to the Cashier's Office. • Review PGM to ensure that billing is complete and payment is received per the terms and conditions of the sponsored award agreement. • Coordinate with EMF on untimely payments, and follow up with the sponsor, as necessary.	• Submit all required technical and financial reports in a timely manner. • Engage general counsel for potential uncollectible payments when appropriate. • Assume responsibility for uncollectible payments that were due to the fault of the PI, RFA, or sponsor.	Policy: • UC Bus-49 Policy for Cash and Cash Equivalents Received Training & Other Resources: • UCSB Cash Handling and Deposit Procedures
Request for Advance Spending (RAS)	• Monitor Federal RAS extended 90 days beyond start date. • Monitor Non-Federal Advance sponsored awards extended beyond 90 days and greater than \$50,000 in expenses. • Close out the advance fund after a one-year period, or for the length of the anticipated sponsored award, whichever is shorter.	• For New Sponsored Awards or Competitive Renewals, facilitates the RAS, as applicable, in coordination with the Pre-Award Research Administrator. • Continuation periods on existing sponsored awards will automatically receive an advance sponsored award if specific criteria are met: ○ Future Year in system, ○ No past due receivable older than 90 days, ○ ORBiT Record which includes sponsor intent, and ○ Current IACUC/CHR in place if needed.	• In consultation with the Department Chair, provide a discretionary account to use in transferring all expenditures if an sponsored award should not materialize. • Obtain Dean's office signature for sponsored awards with large dollar amounts (greater than \$500K/total cost per year).	

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Federal Financial Status Reporting (FFR)	• Ensure expenses on the FFR ties to the general ledger and only the following adjustments are made: ○ Overhead adjustment to the indirect cost calculation, ○ Payroll expense transfers that have been approved by EMF, and/or ○ Unliquidated obligations (for interim FSRs only). • Review billing and charges and work with RFA to remove costs in unallowable accounts and post-term charges. • Report mandatory cost sharing and program income. • Draft FFR and obtain PI/RFA approval, if appropriate. Reduce funding/budget to reflect the actual outlay reported in the FFR, as appropriate. • Transfer funding/budget with the breakdown of direct cost and applicable F&A for approved carryover into next fund year or new project assigned for new competitive period. • Monitor and track Federal FSRs due date. • Submit FFR to sponsors timely. (Failure to submit timely and accurate final reports may affect future funding to the organization or sponsored awards with the same PI.)	• Review payroll. • Review open requisitions and purchase orders and contact Campus Procurement and Contracts to close. • Review ALL charges for allowable/unallowable costs. • Review subcontracts and intercampus payments. • Review final accounts receivable invoices. • Assist PI with all final sponsor reporting.	• Ensure that all financial transactions are recorded properly and timely on the Faculty/PI Dashboard for financial reporting. • Clear any overdrafts before filing FFR. • Request No Cost Extension or carryover per the terms and conditions of sponsored award agreement prior to the expiration of the budget period. Ensure that extensions and supplements are concluded 90 days prior to the expiration of the contract. • Review other sponsor requirements and complete (e.g., equipment inventory, patent report, COI disclosure, etc.). • Submit the final progress report and Final Invention Statement and Certification within 90 days of the end of grant support. (Failure to submit timely and accurate final reports may affect future funding to the organization or sponsored awards with the same PI.)	UCSB FSR Procedures; NIH Grants Policy Statement
Non-Federal Financial Status Reporting (FSR)	• Initiate standard non-Federal FSR, or review and approve the sponsor-specific, non-Federal FSR prepared by the RFA and submit to the sponsor. Ensure FSR ties to the general ledger with no adjustments except for overhead adjustment to the indirect cost calculation. • Reduce budget to reflect the actual outlay reported in the FSR. • Transfer budget for approved carryover into next fund year or new project assigned for new competitive period. • Report will be prepared within 5 working days after the RFA submission to EMF.	• Review payroll. • Review open requisitions and purchase orders and contact Campus Procurement and Contracts to close. • Review ALL charges for allowable/unallowable costs. • Review subcontracts and intercampus payments. • Review final accounts receivable invoices. • Prepare sponsor-specific, non-Federal FSR, obtain PI's approval, and send to EMF for review and certification. • Submit FSR to those private sponsors that do not have an online portal.	• Ensure that all financial transactions are recorded properly and timely on the Faculty/PI Dashboard for financial reporting. • Clear any overdrafts before filing the FSR. • Request No Cost Extension or carryover per the terms and conditions of sponsored award agreement prior to the expiration of the budget period. Ensure that extensions and supplements are concluded 90 days prior to the expiration of the contract. • Review other sponsor requirements and complete (e.g., equipment inventory, patent report, COI disclosure, etc.).	UCSB FSR Procedures

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	EMF will submit FSR to sponsors with Online Portals, otherwise will provide an approved/signed report to the RFA to submit to all other private sponsors.		Review and certify FSR prior to submission to EMF and sponsor.	
Final Reporting Certification (FRC)	- EMF reviews and validates the information submitted in the form. - If the form is accurate and the justification to support accruals is acceptable, EMF will modify the Processing End date for 2 days later.	- Complete the Final Reporting Certification form (FRC) within 15 days prior to the deliverable due date. (i.e., FFR is due 90 days after end of grant support, then EMF must receive the FRC by day 75). - Process journals/DRs accepted by EMF within two business days.	Review the FRC prior to submission to EMF.	
Effort Reporting	- Responsible for providing policy, procedures, and training materials to the campus and monitoring compliance with effort reporting policy. - Responsible for escalation follow up for non-timely certifications. - Address questions related to ERS transactions	- Coordinate the preparation of UCPATH Salary Cost Transfers (SCT) to match adjusted Effort Reports in ERS. - Monitor the assigned portfolio of Effort Reports for changes in certification status as SCTs are processed and if subsequent DRs re-open Effort Reports for recertification. - Ensure assigned PI complete certification timely.	- Certify effort by no later than 60 days of issuance of the effort report to ensure that federal compliance expectations are met. - Ensure committed cost sharing is captured on the effort report. - Understand current federal, UCOP and campus Effort Reporting policies.	UCOP Contract and Grant Manual - Effort Certification and Reporting System; UCSB Administrative Policy XXXX; EMF Effort Reporting System Overview
Subrecipient Monitoring	N/A	- Review accounts payable invoices received from the subrecipient for allowability of expenditures and to ensure the amounts are within budget. If final invoice, ad-hoc SPO for final invoice and certification review. - Ensure that PGM commitment is released upon processing of final invoice.	- Assure that reports (including scientific and progress reports) and other material requested from subrecipients have been collected and reviewed. - Monitor the subrecipient's progress and determine that payments are in line with the progress and terms of the subcontract. - Review & approve (if applicable) accounts payable invoices received from sponsor in Gateway.	Policy: Uniform Guidance (Federal policy) UC Contract & Grant Manual C16 Training & Other Resources: UCSB SPO Subaward guidance & forms
Cost Sharing	- Review agreements for applicable cost sharing commitments when PGM flags the sponsored award for cost sharing. - Notify the primary department/RFA of the commitment.	- Responsible for the submission of the Cost Sharing funding allocation and funding chart string information to SPO/EMF. - Work with department HR/payroll team, to set up the cost sharing distribution line(s) in UCPATH for the PI	- Ensure committed cost sharing is captured on effort report. - Ensure committed cost share is met, and any reallocations between funding sources are approved by sponsor, as necessary.	Policy: Training & Other Resources:

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	• Create the cost-share project(s) and allocate the funding to it. • Report mandatory cost sharing in FFR.	- and other staff members requiring capturing of in-kind effort for cost sharing purposes. • Ensure all nonpayroll expenditures are properly allocated to cost-share project(s). • Review and monitor GL-PPM Reconciliation Report to confirm budget transfers have been processed as expected. • In exceptional cases, where cost share obligation is fulfilled and cash cost share funds remain, ensure that funds are returned to contributors prior to closeout.	• Accountable for use of cost share funds as approved by contributors.	• UCSB Administrative Policy Cost Sharing Policy XXXX
UC Special Project and Intramural Funds ¹	• Confirm proper characterization as UC Special Projects or Intramural Funds. ◦ Set up UC Special Projects as Sponsored Awards in PGM. ◦ Working with the VC Academic Affairs office, add Intramural Funds as a faculty fund project. • Prepare all ITFs / Claims for UC Special Projects to ensure timely reimbursements. • If a financial report is required, review the prepared report for compliance and submit it to the appropriate UC office.	• Prepare financial reports and submit final reports to EMF for review and close-out purposes.	• Ensure that expenses are spent and recorded in accordance with contract terms.	Policy: • Training & Other Resources: •
Training	• Ensure EMF staff understands their roles and responsibilities and are properly trained for all post-award functions. • Ensure EMF staff keeps current with Federal regulations, UC and UCSB policies and procedures relating to sponsored projects. • Provide periodic updates on Federal regulations, and UC and UCSB policies and procedure changes through training and outreach.	• Ensure RFAs understand their roles and responsibilities for all post-award functions. • Ensure RFAs are properly trained for fiscal management of sponsored project funds. • Ensure RFAs keep current with Federal regulations, UC and UCSB policies and procedures relating to sponsored projects.	• Ensure co-PIs understand their roles and responsibilities for all post-award functions. • Ensure co-PIs keep current with Federal regulations, UC and UCSB policies and procedures relating to sponsored projects.	Policy: • Training & Other Resources: •

Please refer to the EMF page of the [EMF Office website](#) for contact information, the EMF organization chart, and other resources.

¹ Intramural Funds are accounted for as Faculty Funds in PGM. The owning department is responsible for working with General Accounting to process any ITFs and prepare and submit any required financial reports.