

SECTION IV: GRANTS MANAGEMENT

“Grants Management” refers to the conduct and administration of a contract or grant and is comprised of all activities necessary to successfully complete the work of the formal agreement between the two parties named in the award document within the limits of the contractual conditions. This includes remuneration, required products, time constraints, and other legal and procedural requirements of both the funding source and the recipient.

In a University setting, responsibility is most often shared between the faculty or staff member designated as the Principal Investigator (PI); the department, division, college, or other functional unit to which the PI reports for their normal working assignments; the office responsible for administration of contracts and grants; the academic Vice President; and various offices that support the activities necessary for the work. While the actual program management of a project is always the responsibility of the PI, the University has ultimate responsibility for meeting contract/grant obligations and must provide centralized administrative oversight for both fiscal and programmatic functions. This oversight responsibility has, for the most part, been delegated to the Office of Research and Sponsored Programs (ORSP).

FISCAL MANAGEMENT

“Fiscal Management” is an all-encompassing term that includes the actual receipt, expenditure, and accounting of funds, as well as the work necessary to assure that extramural funds are expended and accounted for according to the requirements of both the funding source and the State of Florida. In order to facilitate these actions, [Florida Statutes](#) require that a separate ORSP Trust Fund be established for this purpose. This trust fund is an integral part of the University's accounting system, and, as such, is bound by the limitations and regulations established for those funds housed within the State Treasury under the supervision of the State Comptroller.

Budgeting and Accounting

The budgeting and accounting of individual contracts and grants will conform with standards and methods established for all state funds.

Revenue

All income accruing to the permanent ORSP Trust Fund, which is not required to pay for direct costs of contracts and grants, shall be used to pay the cost of operating ORSP and to support other research and training programs in any area of the institution, as provided in the Florida Statutes and the rules and policies of the Board of Education and the Board of Trustees. The cost of operating ORSP will include direct costs and expenses incurred by ORSP but will not normally include use charges on University buildings, custodial and maintenance expenses, utilities expenses, expenses for general administration, or other indirect costs or expenses incurred or paid by the University.

Expenditures

All grant or contract expenditures will conform to:

- The terms and requirements under which they are received;
- All University policies;
- All special Legislative policies;
- All ORSP policies; and
- All Board of Trustees policies.

Determining and Collecting Fees, Payments, Deposit of Receipts

Fees, payments, and other collections will be made in accordance with existing State, Board of Trustees, and University regulations. The process for handling fees or payments not covered by grant and contract provisions, or charged and/or received by a Board of Trustees-approved Institute or Center will be determined by the appropriate University official in consultation with the Director of ORSP and the PI. Receipts will be deposited in the permanent ORSP Trust Fund.

Management of the Sponsored Research and Training Trust Fund

Budget recommendations of the permanent ORSP Trust Fund shall be the responsibility of the Director. Any funds that accrue after payment of all direct costs associated with sponsored research and training programs will be used to promote programs of training and research in the University and the acquisition of future contract and grant funds.

ORSP is responsible for providing efficient and effective support of the sponsored research and training programs at the University. Administrative costs of operating the ORSP and of providing necessary supporting services for sponsored research and training programs shall take first priority for use of the ORSP Trust Fund. After these needs are provided, any remaining funds shall be used to provide for the development of new research and training programs and the expansion of existing ones. The Director's decisions about which programs will be supported will be based on an assessment of (a) the merit of the proposed project, (b) the need for support, (c) the pertinence of the project to the program objectives of the University and the needs of the State of Florida, and (d) the availability of other sources of support.

Insofar as possible, funds will be used as seed money to provide for the developmental costs of potentially fundable programs for one or two years, rather than providing continuing support for research or training endeavors. The commitment of such expenditures will take into account recommendations of the faculty, administration, and advisory committees.

The following funds and their respective administrative responsibility are housed within the ORSP Trust Fund:

- Funds received from a sponsoring entity to support a grant or contract for research, consultation, technical assistance, and certain training activities;
- All funds received from federal sources, except financial aid monies and certain physical facility grants;
- Fees, when collected in conjunction with a Board of Trustees-approved Type I or Type II Institute or Center activity, unless otherwise agreed to by the ORSP Director; and
- Fees received from certain Sponsored Credit Institutes when the Sponsored Credit Institute is an integral part of a broader contract or grant program.

Accounting Standards

Records of the permanent ORSP Trust Fund shall be maintained in accordance with generally accepted accounting procedures and shall meet both state and federal standards. These records will be maintained by the University's Controller's Office and by ORSP. Permanent accounting records will be maintained by the Controller's Office according to standard University practice. Backup materials and programmatic records will be maintained by ORSP.

Fiscal Management Functions

While the Controller's Office retains final responsibility and authority for all funds received by the University, including those housed in the ORSP Trust Fund, actual fiscal management functions for funds and accounts within the ORSP Trust Fund are shared between ORSP and the Controller's Office. The division of labor and fiduciary responsibility is based upon the respective expertise of the two offices and the need to maintain a system of checks and balances.

FUNCTION

Request for funds
Receipt and deposit of funds
Establishment of budgets
Assignment of object codes
Budget monitoring
Expenditure approvals
Encumbrance of funds
Payment to vendors
Budget revisions
Budget transfers
Budget expenditure reports
Grant extension requests
Maintenance of cash balances
Financial Statements
Liaison with auditors

RESPONSIBLE OFFICE

Varies by source of funds
Controller's Office
ORSP
ORSP
ORSP
ORSP
Varies by type of expenditure
Varies by type of expenditure
ORSP
ORSP
ORSP
ORSP
Both offices
Controller's Office
Both offices

PROGRAM MANAGEMENT

Program management is normally the primary responsibility of the PI who supervises the project personnel and their activities; makes decisions about expenditures made on behalf of the project; as appropriate, maintains procedures for the protection of both human and animal subjects according to guidelines set by the Department of Health and Human Services and other governing authorities; and assures the integrity of project results. As the agent for the University, ORSP will continually monitor the timeliness, propriety, and completeness of program management of all projects to ensure compliance with regulations.

Project Director Responsibilities

Responsibilities of the PI include:

- Initiation of all forms and paperwork associated with personnel actions, including hiring documents, certification of time worked, evaluation of performance according to University procedures, and recommendations for retention, promotion, demotion and salary adjustments and increases.
- Authorization of all project expenditures, assuring that these expenditures are both reasonable and necessary for the project's conduct and allowable under the terms of the award.
- Verification of the accuracy of the project's accounting inputs through a system of on-going monitoring of monthly ledgers and verification of goods and services received on behalf of the project.
- Preparation and submission of all required program reports to the funding entity, including final reports. Reports may be submitted through ORSP or sent directly to sponsor with a copy or verification of submission provided to ORSP for the official permanent files.
- Proper care, maintenance and disposition of all equipment purchased with grant/contract funds.
- Approval of travel by all project personnel (except their own) and others traveling on behalf of the project. This approval verifies that the travel is necessary for the project's conduct and is in accordance with the funding agency award. Additionally, the PI is responsible for securing other approvals as necessary; e.g., a department chair's approval for faculty traveling during the period of an academic teaching assignment. Please note that **all** travel is to be approved by ORSP prior to being submitted to the travel office.
- Selection and hiring of consultants for the project. This is to be done in accordance with State of Florida requirements and in a manner to assure that no conflict of interest occurs in any situation.

The PI's Chair and Dean, Director, or other administrative supervisors share the responsibility of assuring academic integrity and compliance with University procedures insofar as they provide oversight of all the activities conducted by employees of the University.

ORSP is responsible for establishing procedures to assure compliance with the University, the State of Florida, and the funding source's rules, guidelines, and regulations. Further, it is responsible for certifying that project activities are in the best interest of the University and enhance its academic mission.

Programmatic Reporting

The PI is responsible for the completion and submission of all required programmatic reports. The PI may submit programmatic reports directly to the sponsoring agency and notify ORSP that this has been accomplished. ORSP does not require a copy of the final report but does require documentation that the report has been submitted (such as a copy of the transmittal letter). If the PI should leave the University prior to the end of the records retention period as outlined in the award document or sponsoring agency policy, a copy of the final report should be forwarded to ORSP.

Grant or Contract Modifications and Revisions

All modifications to the award, whether a change in program, personnel, or expenditure, must have the concurrence of ORSP, the entity responsible for negotiating these changes with the funding source.

SUBRECIPIENT AGREEMENTS

ORSP has the authority to issue subcontracts/subrecipient agreements and contracts for services under prime agreements from sponsoring agencies.

Subcontracts/Subrecipient Agreements

A subcontract is an agreement, written under the authority and consistent with the terms of a prime grant or contract, that transfers a portion of the research or substantive effort to another organization.

Specific prior approval of the sponsor is generally required before an activity on a sponsored project may be subcontracted to a third party. Subcontract arrangements are formalized in a written agreement between the University and the subcontractor.

A subrecipient relationship exists when a third party:

- Performs a substantive portion of the programmatic work, which is defined as project activities that support the primary purpose of the prime award;
- Has responsibility for programmatic decision making;
- Uses the funds provided to carry out a program of the subrecipient as opposed to providing goods or services for a program of the University;
- Is responsible for helping the University meet the requirements of the prime award;
- Determines who is eligible to receive financial assistance under the award;
- Has its performance measured against whether the objectives of the program are met; or
- Has responsibility for adherence to applicable program compliance requirements.

Subcontracting Procedures

To implement a subcontract or subrecipient agreement, the PI completes a [Request for Contract Document](#) form and submits it to ORSP at least fifteen (15) days prior the proposed effective date of the agreement. ORSP prepares the document and forwards it to the PI for review prior to sending it to the subrecipient for review. Upon review and acceptance of the contract terms the agreement is executed with proper authorized signatures. After the contract is fully executed, ORSP encumbers the funds. The subcontract agreement will state the activities to be performed, time schedule, reports to be delivered, general provisions applicable to the subcontractor (including flow-down provision from the prime sponsor), dollar limitation of the agreement, and any additional policies and procedures applicable to the project.

Contract for Services

A contract for services agreement is used when the University requests an outside firm to produce a product or service that is necessary for the University to perform the work under a grant or contract in a vendor relationship.

A vendor relationship exists when a third party:

- Provides professional services or highly technical advice (such as a consultant) [note: if the consultant is an individual, an [OPS Contract](#) is used];
- Provides goods or services as a part of its normal business operations;
- Provides similar goods or services to many different purchasers;
- Operates in a competitive environment;
- Is responsible only for meeting the requirements of the contractual services contract between the University and the vendor;
- Provides goods or services that are ancillary to the operation of the grant or contract program; or
- Is not subject to compliance requirements of the grant or contract program.

Contract for Services Procedures

To implement a Contract for Services, the PI submits a [Request for Contract Document](#) form to ORSP at least fifteen (15) days prior the proposed effective date of the agreement. ORSP will develop and execute the contract on behalf of the University. The agreement will state the activities to be performed, the time schedule, the payment amount, and required deliverables.

PROCUREMENT OF GOODS AND SERVICES

General Policy

All purchases on ORSP accounts will be made in accordance with policies and procedures of the State of Florida for purchases provided that exceptions may be made to the requirements as provided for in the [Florida Statutes](#). All purchases must also comply with funding agency guidelines and be consistent with the award budget.

Purchasing Exemption

The Director of ORSP shall certify to the President that the purchasing exemption statute be invoked when normal bidding requirements prevent the efficient or expeditious prosecution of a research project. The certification or justification providing the purpose and need, the Purchasing Director's recommendation, plus any additional pertinent information shall be filed as required by law on each individual exemption. Responsibility and utilization of the sponsored research exemption rests with the Director, who will submit it to the President or their designee for approval.

Signature Cards

Only those individuals authorized on signature cards for a particular account may sign a purchasing requisition or other purchasing forms.

ORSP Approval/Signature Authority

ORSP must approve and sign the following procurement request documents on grant and contract accounts:

- All requisitions, office supply call records, leases, and blanket purchase order call records totaling over \$500
- All requests for Operating Capital Outlay (OCO) items
- All Other Personal Services (OPS) Contracts
- Conference registrations and all purchases related to travel on a Travel Authorization Form (TAR)
- Memberships and subscriptions
- Requests for items of an unusual nature, e.g. food, meeting room reservations, incentive items, etc.

Prior Approval

Grant and contract funds received by the University are deposited into state organizational accounts and are thus subject to the scrutiny of the State Comptroller. [Comptroller's Memorandum No. 21](#) provides guidance regarding the expenditure of state funds and lists items that may require documentation of legal authority. As the beneficial nature of some items purchased to complete the objectives of a grant or contract may not be readily evident, and to avoid potential problems with voucher payment, PIs should obtain approval from the State Comptroller prior to purchasing such items by completing a [Request to Make Direct Payment to Vendor](#) form. Examples of unusual items that may be questioned include food, T-shirts, gift certificates and other incentive items.

PIs must receive prior approval from the State Comptroller for direct payment of travel expenses such as conference lodging accommodations for attendees as required by the Florida Administrative Code. Prior approval can be obtained by completing a [Request to Make Direct Payment to Vendor](#) form.

Unallowable Costs

Costs associated with any grant or contract should conform to the project budget approved by the sponsoring agency, agency general guidelines, and policies of the University and the State of Florida. The following items are generally or expressly unallowable for all grants and contracts: (1) alcoholic beverages, (2) alumni activities, (3) bad debts, (4) commencement and convocation costs, (5) donations, (6) entertainment, and (7) lobbying activities. Guidelines for allocation of costs on federal grants are included in [OMB Circular A-21](#). Costs incurred on an ORSP account that are subsequently determined to be unallowable are primarily the responsibility of the PI.

Electronic Requisitions

In addition to the paper form, requisitions can be submitted to Purchasing electronically via the Electronic Requisition System. Arrangements can be made through ORSP to ensure that appropriate personnel have requisite authority established within the electronic requisitioning system.

PERSONNEL ACTIONS

General Policy

The decision about what personnel shall work on any grant or contract rests with the PI as authorized by a specific grant or contract. Procedures for the procurement of personnel, with the exception of outside consultant services, are primarily the responsibility of the University's office of Human Resources. (Outside consultant contracts are primarily the responsibility of the University's Purchasing Department.) Management of funds to be utilized from a sponsored contract or grant is primarily the responsibility of ORSP. The following general guidelines are written to reflect these shared responsibilities.

Salaries

Salaries of persons paid in whole or part from ORSP funds will be comparable with equivalent positions paid from state funds, and equivalent criteria will be applied in the determination of salaries regardless of the source of funds. All salaries for such employees, regardless of source of funds, will conform to University, Board of Trustees, and State Division of Personnel Uniform Classification and Pay System policies. Funds for the payment of salaries will be paid from the permanent ORSP Trust Fund.

Administration of Personnel

Appointments of all employees to grants and contracts administered by ORSP will be made in accordance with standards applicable to comparable employment elsewhere in the University with respect to recruitment and selection; employment contracts, wage and salary levels, and administration of fringe benefits; and other rights, privileges, and constraints. With only limited exceptions, all such appointments will be "time-limited" in nature and will not extend beyond the effective dates of the respective grant or contract. All positions (faculty, adjuncts, students, consultants, other OPS) using

funds housed within the ORSP Trust Fund must be approved by ORSP before the advertisement for the job is submitted to the Department of Human Resources or Purchasing.

ORSP Approval/Signature Authority

ORSP must approve and sign the following personnel documents on grant and contract accounts:

- Position Descriptions for new grant-line positions
- Position Vacancy Announcements
- Employment Request Forms
- Faculty, A&P, Adjunct, and Summer Contracts on grant position lines
- Supplemental compensation forms for faculty and staff
- OPS personnel hired through Human Resources
- OPS consultant contracts processed through Purchasing
- Faculty and A/P utilizing 100% grant funds

Supplemental Compensation

Supplemental compensation for all positions paid from ORSP funds must comply with the [University policy](#) regarding overload payments with the exception that any employee contributing effort to a federal contract or grant is limited to 1.0 FTE during the term in which effort is contributed to a federal grant.

Employment Contracts

ORSP will execute employment contracts for all 100% grant- or contract-funded faculty and A&P employees, as well as nine (9)-month faculty working on grant- or contract-funded summer contracts.

Faculty Activity Reports

UNF faculty contributing effort to a sponsored contract or grant must document the time devoted to the project (effort buyout, cost share or supplemental compensation) on a [Faculty Activity Report](#). Faculty Activity reports must be completed in accordance with [University policy](#).

Payroll Certification

PIs are responsible for certifying the effort of project staff compensated through the University personnel system on Payroll Certification Forms. PIs must ensure that appropriate funds are available prior to certification.

Accrued Annual Leave

All personnel hired on sponsored research contract or grant positions are required to use their earned annual leave within the time period of the contract or grant. This will not apply to positions where accrued leave has been approved and funded by the sponsor or other funding arrangements have been established and approved to support on-going positions paid by annual grants or contracts. Exceptions to this policy must be approved by the Office of Academic Affairs.

TRAVEL REQUESTS

General Policy

Travel is normally a line item in sponsored project budgets. Pre-approval of the travel is done at two levels: (1) at the Dean's level, approval is given when the original proposal submission sign-off sheet is completed; and (2) at the funding agency's level, approval may be given when the contract or grant is awarded. In some cases travel must be specifically approved by the sponsor on a case-by-case basis. This is often true of international travel. It is the responsibility of each traveler, not ORSP, to assure that travel does not conflict with scheduled classes or other academic assignments and to secure their immediate supervisor's approval prior to traveling.

ORSP Approval/Signature Authority

In order to maintain compliance with federal and state regulations, ORSP will approve all travel charged to a ORSP account. This includes fee and development accounts. Signatures must be secured on University travel forms for these types of travel.

COMMUNICATIONS

General Policy

Expenditures for the purchase of telecommunications services or equipment on ORSP accounts must comply with [University policy](#).

Cellular Telephones

To secure approval for the purchase of cellular telephones and service on ORSP accounts the purchase and use must be allowable within the terms of the award. The PI must submit a written justification to the Director of ORSP. ORSP will obtain approval from Academic Affairs and Administration and Finance.

ORSP Approval/Signature Authority

In order to maintain compliance with federal and state regulations, ORSP will approve all communication requests related to ORSP accounts.

PROPERTY

Inventory of Assets

An inventory of property acquired for or by ORSP will be maintained by the University property records department in a manner similar to that employed for other state property. Custodial rights will normally be vested in the appropriate University department, not in ORSP. From time-to-time, ORSP may reassign custodial rights when it is necessary to conform with original granting agency rules or it is determined to be in the best interests of the University. PIs are responsible for complying with property/asset requirements of the Sponsor.

Insurance

Custody of property acquired through use of the ORSP Trust Fund will be vested in the University. It is the University's responsibility to protect such property with adequate insurance.

Financing, Construction, and Use of Physical Facilities

Whenever construction, remodeling, or purchase of real property is to be financed from ORSP funds and other non-state funds, a request with a statement of justification for the purchase or construction will be presented by the President to the Board of Trustees for approval. Title to all real property will be vested in the Trustees of the Internal Improvement Trust Fund of Florida.

INTERNAL ACCOUNTING

Accounting Transactions

Account Establishment

Upon receipt of a grant award, contract, or agreement from the funding agency, an individual account will be established with the approval of the Director. ORSP sets up a budget for each account based on the approved budget as awarded by the sponsoring agency. All salaries, OPS wages, fringe benefits, purchase of goods and services, travel expenses, indirect costs and other related expenses in support of the project will be posted to this grant account. ORSP will process transactions based on appropriateness and allowability on the funding agency's approved budget, regulations, and guidelines as well as the State of Florida's regulations and guidelines.

Journal Vouchers

A Journal Voucher is an entry posted in the University's financial records system to record financial expenditures and to correct posting errors. A Journal Voucher is processed upon request in writing by the PI or if a posting error occurred on particular account. A request to transfer salaries or other charges from one account to another account is necessary to reflect the actual activities related to the project in reference to the awarded budget, and the rules and regulations stipulated by the funding agency. Journal Vouchers are processed to pay stipends to students and clients, to refund fees to clients, and to transfer residual balances to the funding agency upon request by the PI and with the authorization of the sponsoring agency. ORSP also processes Journal Vouchers to post monthly workers' compensation and unemployment charges and facilities and administrative costs (indirect costs) to a grant or contract account. Proper documentation is necessary to process all Journal Vouchers.

Prior to processing voucher payment of subcontracts, the PI or departmental staff must submit a signed [Contract Completion Form](#), invoice, progress or project reports, deliverables and/or financial reports as required in the award to ORSP. ORSP reviews and approves the accurateness and completeness of reports and services provided by the subcontractee as agreed upon in the subcontract.

Warrant Distribution

Warrants for vendors, clients, and students providing goods or services for a grant or contract account are routinely handled by the Controller's Office. After processing, the Controller's Office distributes warrants to the appropriate payee through the mail. If for some reason the PI or department prefers handle delivery of the warrant, they must inform ORSP or the Controller's Office in writing prior to Journal Voucher processing. In such instances, the Controller's Office will contact ORSP when the check is ready, otherwise it will be automatically mailed to the vendor.

Receipt of Payment from Funding Agencies

Payments from funding agencies are transmitted to the University through Electronic Funds Transfer (EFT), journal transfer, or by check.

Funding from most federal granting agencies is transmitted via EFT and deposited directly into individual grant and contract project accounts. Funds from the National Science Foundation and the U.S. Department of Health and Human Services are sent via EFT and are posted to ORSP Federal Cash Control account on a quarterly basis. ORSP transfers the funds from the Cash Control account to the appropriate grant or contract project account at the end of the grant period. However, each federal grant account is reconciled on a monthly basis.

Funds from various State of Florida agencies are sent via journal transfer to the ORSP Trust Fund account. These funds are posted to the appropriate grant or contract account at the end of each month or upon receipt of journal transfer from the funding agency.

Checks received from various local government and private agencies are usually received by ORSP. Checks that are sent directly to the University's Cashier's Office or to the PI must be forwarded to ORSP for recording of grant or contract account and revenue code on the [Transmittal of Funds](#) form. ORSP forwards the check to the Cashier's Office who will deposit it no later than the next working day. Any grant or contract funding received and posted will appear in the revenue category on the University's accounting system ledger. The PI must routinely review these funds on the ledger and notify ORSP of any discrepancies.

Monthly reconciliation between the state's ledger and ORSP Trust fund's ledger is processed by the Controller's Office and reviewed by ORSP.

Financial Reporting and Invoice/Billing

Financial reports and invoices are processed on a monthly, quarterly, annual or other periodic basis on or before the due date as required by funding agency. The PI must submit a copy of their project or progress report to ORSP for the award file or send the original project report to ORSP to be mailed with the financial report or invoice, if required by the funding agency. Most of the financial reports or invoices are documented with the appropriate University records, i.e. monthly organizational ledgers, cost sharing reports or documentation, payroll register, etc., depending on the requirements of the funding agency. A copy of the report and/or invoice is kept in the appropriate grant account file in ORSP and another copy is sent to the PI. If for some reason the PI does not receive a copy of financial report or invoice and knows that it is a requirement of the grant, they should contact ORSP immediately. ORSP will contact the funding agency to follow up on the Accounts Receivables (Financial Reports or Invoices) that have not been paid after sixty (60) days or more from the date the receivable was billed and mailed.

Account Budgets

Budgets are set up by object codes and input into the University's accounting system in individual accounts whenever an official grant is received. A copy of the internal budget as outlined on a Budget Input Sheet will be sent to the PI with a notification of account number and signature cards in an Award Notification Packet. If a budget is not included as a part of the grant or contract, ORSP will contact the PI for internal budget information so that it can be input into the University's accounting system. Fixed-price contracts from private, local, or state agencies normally do not require budgets as part of the agreement, but an internal budget is required for input into the University's accounting system before the PI will be able to process purchasing requisitions, travel requests, personnel actions, and other expenses. The PI should contact ORSP, with any questions or concerns regarding their budget.

Budget Amendment and Revision

Budget amendments and revisions are required if a project requires reclassification or modification in order to accomplish their program goals and objectives. Budget reclassifications, depending on funding agency guidelines, within ten (10) to twenty-five (25) percent of the total awarded budget, usually do not require approval by the funding agency. However, some funding agencies do not allow certain transactions such as the purchase of equipment or subcontracting in particular grant awards without prior agency approval. Special requirements or instructions are usually spelled out in the award document. The PI must review and comply with the funding agency's guidelines and special requirements. ORSP is willing to meet with PIs and project staff to discuss these terms at the beginning of the project. The PI should contact ORSP if they require further clarification of the grant's requirements. In instances when a formal budget amendment is required to modify the budget, the PI must contact ORSP for assistance in preparing the budget amendment forms or correspondence to the funding agency. The PI cannot purchase or incur any expenses until the budget amendment approval is received from the funding agency. ORSP will revise the budget based on the approved budget amendment. If a formal budget amendment is not required by the funding agency, a budget revision can be requested from ORSP in writing either via e-mail or memorandum from the PI or by completion of a [Budget Amendment Form](#). ORSP will review the budget revision request and, upon approval, will revise the budget in UNF's accounting system. The PI will be informed when budget revision has been processed via an e-mail note and will receive a revised Budget Input Sheet.

Common Budget Amendments Requiring Prior Approval from Funding Agency:

- Addition of personnel staff
- Increase in equipment budget
- Change in objectives and goals
- Change of Principal Investigator's effort of twenty-five percent (25%) or more
- Increase of total budget amount
- Shift of funds to add equipment as new budget item

DOCUMENTATION OF COST SHARING

Cost sharing is the portion of the grant or contract cost not borne by the Sponsor. Whenever cost sharing is explicitly set forth and committed in a proposal and an award is made based on that proposal or cost sharing is required as a condition of an award, the cost sharing must be documented in the University's records and included in the grant file. ORSP will report cost sharing to the sponsor according to the sponsor's requirements.

Methods of Documentation

Faculty Salaries and Fringe Benefits

Faculty effort committed to a project as cost sharing must be reported on the faculty member's [faculty activity report](#) for each academic term in which effort was contributed.

Staff Salaries and Fringe Benefits

Effort of A&P, USPS and OPS staff committed to a project must be documented by completion of a [UNF Cost Sharing Statement](#) and backup documentation from the payroll register.

Equipment and Materials

Expenditures of equipment and materials purchased for a project as part of the University's cost sharing commitment must be documented by completion of a [UNF Cost Sharing Statement](#) and backup documentation from organizational ledgers.

Facilities and Administrative Costs (F&A)

Unrecovered F&A will be calculated and documented by ORSP.

Third-Party Cost Sharing

Matching funds or in-kind contributions provided by parties external to UNF must be certified in writing by an official from the entity authorized to verify the contribution.

Cost Sharing Accounts

In cases where a significant amount of cash contributions for the purchase of several items is required as cost sharing, UNF may require the establishment of a separate account in the ORSP trust fund in which the cost sharing funds will be deposited.

MAINTENANCE OF RECORDS

ORSP will maintain permanent grant or contract project files in accordance with funding agency and State of Florida requirements. ORSP maintains all grant files for five years following the end of the fiscal year in which the project was closed. The permanent file consists of a copy of the proposal submitted to the funding agency with the internal approval form, the official award document(s), grant correspondence from the sponsoring agency, Budget Input Sheets, all personnel forms (including PAFs, OPS Agreements, and FARs), equipment requisitions, financial reports and invoices, documentation of programmatic report submission, organizational ledgers, certain fiscal transactions, and pertinent documents and correspondence.

PROJECT CLOSEOUT

Project closeout requires diligent attention and follow through to insure that all necessary steps and actions have taken place to comply with the funding agencies' requirements related to final report submission and record maintenance; the auditing agencies' requirements for availability of documentation; and the State of Florida's requirements for record retention, personnel terminations, and equipment disposition.

It is the PI's responsibility to prepare the final program reports and to initiate all paperwork necessary to close out the project including termination of personnel and cancellation of work orders and other expenditure mechanisms associated with the grant or contract. It is ORSP's responsibility to prepare and submit the final accounting and fiscal reports, to determine when the actual grant or contract project account should be closed, and to make decisions and take action necessary to return or distribute all residual funds associated with the project.

ORSP is responsible for insuring all closeout actions are taken in a timely manner, overseeing the necessary actions and for certifying they have taken place. A copy of a signed closeout checklist documenting these actions will be placed in the project's permanent account file.