



STANDARD OPERATING PROCEDURE

SOP TITLE:	Procedures for Sponsored Projects		
SOP NUMBER:	SOP403		
DIVISION / DEPARTMENT:	Business Affairs – Accounting/Grants & Contracts		
REVIEW DATE:	01-JUL-2024	AUTHOR:	Accounting-Kim Moon
POLICY REF:	BA403 Sponsored Projects Policy		

STANDARD PROCEDURES FOR: Sponsored Projects

The following procedures were established to ensure the implementation of the University’s policy concerning sponsored (grant and contract funded) projects.

STEPS:	INSTRUCTIONS:
Step 1	<p>Grant and contract proposals must be reviewed by the Office of Grants and Contracts (OGC) prior to submission to the following review functions:</p> <ol style="list-style-type: none"> 1. Review potential contracts for Federal Acquisition Regulations or other requirements or regulations that are incompatible with WNMU’s policies, procedures or regulations. 2. In conjunction with the Grants Accountant, review proposal budget for accuracy (i.e., do the numbers add up), permissibility (i.e., are the costs in the budget permissible according to sponsor’s regulations), and cost sharing requirements and commitments. 3. Review proposals for completeness and conformance to sponsor’s instructions. For federal sponsored projects see 2CFR Part 200.306 “Uniform Administrative Requirements, Cost Principles and Audit Requirements”
Step 2	<p>In preparing a proposal, the Principal Investigator or Project Director (PI/PD) must:</p> <ol style="list-style-type: none"> 1. Identify in the proposal and on the University’s Grant and Contract Approval Form (available from OGC) all University resources that will be used in the project, including; <ol style="list-style-type: none"> a. Full responsibility for or sharing of salaries. b. Equipment, especially new equipment to be purchased for the project. c. Both the physical and financial aspects of space/facilities required to carry out any activities associated with the grant or contract. d. All required computer services support including hardware, software, programming and training.

	<p>e. Other expenditures requiring University funds or contributions in kind.</p> <p>2. Determine whether any other University department or division is directly affected by the proposal. If so, the dean, chair or director of the affected department should formally acknowledge concurrence, with evidence of such concurrence reflected in or submitted with the Grant and Contract Approval Form.</p> <p>3. Determine whether the proposed project or program involves extra compensation for a University employee or faculty release time. If so, the PI/PD must brief the Grants and Contracts Director regarding the request at or by the time the Grant and Contract Approval Form is submitted to OGC. The PI/PD must also meet the conditions for extra compensation or release time specified in the Sponsored Project Policy before the University will certify a proposal that includes extra compensation or release time. For federal sponsored projects see 2CFR Part 200.430 “Uniform Administrative Requirements, Cost Principles and Audit Requirements”</p>
Step 3	Grant and contract proposals must be approved by the PI/PD’s dean, chairperson or department director, the Director of Grants and Contracts, the Grants Accountant, the Vice President for Business Affairs, and the appropriate Vice President(s). Approval must be indicated by signature on a completed Grant and Contract Approval Form. OGC will obtain all signatures except the dean/chair/department director signature on behalf of the PI/PD (Adopted November 6, 1997 – VP, Business Affairs Chris Casey.)
Step 4	The PI/PD will insure that all deliverables required under the terms and conditions of a grant are provided to the funding agency. Upon notification by the PI/PD that all deliverables have been submitted, OGC will request a letter from the granting agency confirming that the project has been completed to its satisfaction. This documentation will be filed to minimize the liability of incomplete projects to both the University and the PI/PD. For the closeout of federal awards see 2CFR Part 200.343 “Uniform Administrative Requirements, Cost Principles and Audit Requirements”
Step 5	PI/PDs must conform to all policies and procedures regarding the purchase of and billing for supplies and services that may be needed as part of a sponsored project. PI/PDs are encouraged to contact Purchasing and the Grants Accountant to discuss or clarify internal purchasing and billing policies and procedures.
Step 6	PI/PDs must conform to WNMU policies and procedures for travel. Travel related reimbursements (i.e. Mileage, per diem) to individuals will be at WNMU rates.
Step 7	PI/PDs must avoid disallowable expenditures. If a PI/PD is uncertain about the allow ability of a given expenditure, they should first consult with the Grants

	Accountant to determine whether the purchase should proceed. If necessary, the Grants Accountant will handle all contacts with agencies to determine allow ability of proposed expenditures. The Grant Accountant will also sign all purchase order requisitions, contracts, and employment contracts affecting grant funds. For the allow ability guidance of purchases for federal awards see 2CFR Part 200.403 “Uniform Administrative Requirements, Cost Principles and Audit Requirements”
Step 8	The Grants Accountant will review and sign (or disapprove) all purchase order requisitions, contracts, and employment contracts affecting grant funds and requiring his/her signature within four working days of receipt. Purchase order requisitions must be completed prior to purchase; requisitions submitted after the purchase will be disallowed.
Step 9	The Grants accountant is responsible for all required financial reporting. PI/PDs must provide the Grants Accountant any documentation needed to prepare financial reports. The Grants Accountant will provide PI/PDs with summary statements of expenditures for each project upon request. OGC will require a mandatory meeting with the PI/PD and Grants Accountant at the time that 80 percent of project funds are expended to ensure that the project is nearing completion and will be completed within allotted project funds.
Step 10	The Business Office will maintain records for sponsored projects following successful completion of a project in the event that an audit is required. The Business Office will provide all storage (both electronic and paper) of fiscal records for each project as required under project specific regulations and under State of New Mexico archive requirements. OGC will maintain a file containing the request for proposals, proposal, contract, progress reports and related documentation. For federal sponsored projects see 2CFR Part 200.302 “Uniform Administrative Requirements, Cost Principles and Audit Requirements”
Step 11	In the event that project expenditures are audited, the Business Office will provide fiscal records for audit. Further, the Business Office and OGC will be available to answer questions and provide materials for external or internal audits. The PI/PD must provide any information or assistance needed by Business Office or OGC staff to respond to questions by auditors (Adopted November 6, 1997.)
Step 12	The PI/PD must submit a completed Grant and Contract Approval Form signed by their dean, chairperson or director along with all of the sponsoring agency’s signature forms to OGC at least eight working days prior to the date that the proposal is due.
Step 13	The Office of Grants and Contracts is responsible for submitting all grant and contract proposals to the sponsoring agency. OGC will provide duplication services to the PI/PD to ensure that the requisite number of copies of each proposal is submitted to the agency. To assure sufficient time to perform

	<p>duplication services, OGC must receive proposals at least four days before the date that the proposal is due at an agency. OGC will also coordinate all mailings, whether by conventional mail or overnight express, needed to ensure that proposals are received by the agency according to deadlines specified in the Request for Proposals. If PI/PDs choose to prepare the number of copies needed by the agency themselves; they are still required to submit the entire proposal package (including all copies) to OGC at least three days prior to the date that the proposal is due at the agency. The Vice President overseeing the PI/PD's department will certify the proposal, on behalf of the University, by signing the sponsoring agency's signature page(s) and returning them to the OGC for official submittal to the prospective sponsoring agency.</p>
Step 14	<p>Any contract negotiations between the University and a funding agency must involve both the University administration and the PI/PD, as coordinated by OGC. Final contracts must be reviewed by both the PI/PD and the certifying officer (i.e., the appropriate Vice President). Signatures on a contract will be obtained by OGC, who will provide the original to the Grants Accountant, file a copy, and provide a copy to the PI/PD.</p>
Step 15	<p>Any modifications to a grant or contract award the sponsor's prior approval must be processed in accordance with the foregoing procedures. In addition, all revisions of the budget for a sponsored project, regardless of magnitude, require the PI/PD to submit an internal budget revision form to the Grants Accountant. For federal sponsored projects see 2CFR Part 200.308 "Uniform Administrative Requirements, Cost Principles and Audit Requirements"</p>
Step 16	<p>The responsibilities of PI/PD during the post award include:</p> <ol style="list-style-type: none"> 1. Upon award, PI/PDs are to undertake a full faith effort to successfully complete the project according to the terms and conditions of the contract. In the event that a PI/PD cannot complete a project, regardless of cause, the University reserves the right to either: terminate the contract with the granting agency without approval of the PI/PD or, pending granting agency approval, place a new PI/PD in charge of the project. 2. In the event that a PI/PD should decide to leave the university in the midst of a project, they must provide OGC and the Grants Accountant with immediate written notification of their intent to leave and the date on which they will leave. In such a case, the University will exercise at its discretion one of two options. First, with agency approval, WNMU may choose to make arrangements with the agency so that the PI/PD can take the contract with them to their new station. Alternatively, with agency approval, the University may seek to replace the PI/PD with a new PI/PD and continue the project at WNMU.

	<p>3. PI/PDs will complete all progress reports required by granting agencies under the terms and conditions of the contract. The PI/PD must send copies of progress reports to OGC to facilitate project monitoring. This enables OGC to verify that milestones in the project are being met. If milestones are not being met, progress reports will alert OGC that there may be difficulties with the project and remedial actions can be undertaken to resolve the problem. Approaches to resolving problems will be discussed between OGC, the Grants Accountant, the PI/PD and other WNMU staff as needed (Approved: November 6, 1997). For federal sponsored projects see 2CFR Part 200.338-342 "Uniform Administrative Requirements, Cost Principles and Audit Requirements"</p>
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<p>REFERENCES / RESOURCES:</p>	<p>Approved by: Policy Committee 1997 BA403_Sponsored Projects Policy</p>
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<p>NOTES:</p>	
	<p>As of 01-JUL-2024</p>